Journal of Economics and Business (JECOMBI)
ISSN : 2746-8887 (online)
Vol. 3, No. 2, 2023
http://jecombi.seaninstitute.or.id/index.php/JECOMBI/index

Performance Analysis of Regional Original Income in Maluku Province and its Optimization Strategy

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ARTICLEINFO

Keywords:
PAD optimization,
PAD elasticity,
PAD revenue efficiency,
SWOT

ABSTRACT

Regional autonomy on the one hand has had a positive impact in the form of opening opportunities for regions to regulate and manage the interests of local communities according to their own initiatives. However, on the other hand, regional autonomy also gave birth to a number of serious consequences, including the still high dependence of local government finances on the central government because the regional fiscal capacity has not been able to finance the growing demand for development needs in the regions. High regional fiscal dependence also occurs in Maluku Province, where the contribution of Local Own Revenue (PAD) to the total regional revenue of Maluku Province in 2018 is only 15.2 percent. This figure even decreased compared to previous years which averaged around 18 percent. Meanwhile, the role of PAD in achieving Gross Regional Domestic Product (GDP) is also still relatively low, reflected in the elasticity of GRDP to PAD which is still inelastic at around 0.8. This implies that the optimization of Regional Original Income (PAD) as the main source of revenue in self-financing government activities, development and services to the community is still quite low. Of course, this condition can have an impact on fiscal stress *and* is homework for the Maluku Provincial Government to further empower regional revenue sources.

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INTRODUCTION

Regional autonomy on the one hand has had a positive impact in the form of opportunities for regions to regulate and manage local community interests according to their own initiatives, based on community aspirations in accordance with statutory regulations. However, on the other hand regional autonomy has also given birth to various problems, not only regarding financial management, but also the ability of the regions to manage their potential resources effectively.

One of the most striking serious consequences is that local governments are still highly dependent on the central government. This dependence is clearly seen from the financial aspect, where the regional fiscal capacity has not been able to finance the demands for greater development needs in the region. Fiscal dependence can be seen from the relatively low local revenue (PAD) and the dominance of financial transfers from the center.

High regional fiscal dependence also occurs in Maluku Province, where the contribution of PAD to the total regional revenue of Maluku Province in 2018 is only 15.2 percent. This figure even decreased compared to previous years which averaged around 18 percent. Meanwhile, the role of PAD in achieving Gross Regional Domestic Product (GDP) is also still relatively low, reflected in the elasticity of GRDP to PAD which is still inelastic at around 0.8. This indicates that the optimization of Regional Original Income (PAD) as the main source of revenue in self-financing government activities, development and services to the community is still quite low. Of course, this condition can have an impact on fiscal stress *and* is homework for the Maluku

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Provincial Government to further empower regional revenue sources.

The lack of PAD acquisition is clearly an obstacle in realizing a strong and independent regional financial structure. Therefore it must be seriously evaluated immediately as part of efforts to improve services and facilities to the community. The unexplored potential of regional income is generally caused by a lack of regional sensitivity in discovering cultural advantages and original regional potential, relatively low compliance and awareness of taxpayers/retribution, the weakness of the legal system and administration of regional income, the weakness of the apparatus, and bureaucratic fears of failure to carry out program or unoptimism about the results that might be achieved.

METHOD

The data used in this study consists of primary data and secondary data. Primary data were obtained from respondents using questionnaires and the implementation of Focus Group Discussion (FGD). Respondents consisted of heads of producing agencies, the business world, and academics who were determined purposively. Information collected from respondents includes determining potential, setting targets, implementing target achievement, monitoring and evaluating PAD performance. In addition, data is also collected in the form of strengths, weaknesses, opportunities, and threats faced in optimizing the revenue of the Province of Maluku's PAD. Secondary data collected includes: targets and realization of Regional Revenue, collection fees, and GRDP data, during the research period, namely 2014-2018.

The analytical methods used in this study include:

a. *Effectiveness Ratio,* to measure the effort to collect PAD (*tax effort*):
b. *Efficiency Level,* using two ways viz
c. *Elasticity,* to measure the degree of sensitivity of regional Own Revenue to changes in the economy,
d. *Regional Independence/Fiscal Autonomy Ratio,* to measure the degree of dependence of the Regional Government on funding sources from the central government.
e. *SWOT Analysis,* for the formulation of strategies and policies for optimizing PAD

RESULTS AND DISCUSSION

Regional Income of Maluku Province in 2014-2018

Based on regulations, regional income consists of regional original income (PAD), transfer income, and other legal income. PAD originates from regional taxes, regional levies, separated regional wealth management results, and other legitimate PAD. Meanwhile, Transfer Income comes from Balancing Funds, Regional Incentive Funds, Special Autonomy Funds, Privileges Funds, and Village Funds; as well as Inter-Regional Transfers which include revenue sharing and financial assistance. Furthermore, Other Legal Income posts include Grants, Emergency Funds, and/or Other Income in accordance with statutory provisions.

Specifically for Central Government Transfers, the transfer component recorded as regional income for Maluku Province until now only includes Balancing Funds, which consist of tax and non-tax Revenue Sharing Funds (DBH), General Allocation Funds (DAU), and Special Allocation Funds (DAK).). Meanwhile, Incentive Funds, Privileges Funds, and Special Autonomy Funds are only given to certain regions based on certain criteria, as well as regions that have special privileges and special autonomy. The Village Fund is transferred through the Regency/City APBD in accordance with the applicable laws and regulations.

The development of Maluku Province Regional Revenue realization in the last five years (2014-2018) seems to have continued to increase in nominal terms, with an average growth of 14.83 percent. Likewise, the realization of PAD grew by an average of 10.23 percent, as well as the realization of balancing funds which continued to increase with an average growth of 20.98 percent.

Table 1. Regional Income Development of Maluku Province 2014-2018 year

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DESCRIPTION	Realization (Million Rp)				
	2014	2015	2016	2017	2018
REGIONAL INCOME	1,827,331	2,132,575	2,547,433	2,810,572	3,075,406
Growth (%)	*18.24*	*16.70*	*19.45*	*10.33*	*9.42*
PAD	421,829	390,800	466,090	432,714	466,578
Ratio (%)	*23.08*	*18.33*	*18.30*	*15.40*	*15.17*
BALANCED FUND	1,173,370	1,453,150	2,081,104	2,370,130	2,599,439
Ratio (%)	64.21	68.14	81.69	84.33	84.52
OTHERS LEGAL PD	232,132	288,625	239	7,729	9,389
Ratio (%)	*12.70*	*13.53*	*0.01*	*0.27*	*0.31*

Source: Maluku Province Revenue Agency, processed

An increase in regional income basically indicates that the regional financial performance is getting better, especially if there is a consistent increase. However, if one pays attention from year to year the growth rate of Maluku Province regional income does not seem consistent enough, it even tends to decline, where growth in 2014 reached 18.24 percent, and in 2018 regional income was only able to grow by 9.42 percent.

In terms of composition, it appears that the proportion of balancing funds is very dominant in forming the regional income of Maluku Province, which is an average of 76.6 percent, while the proportion of PAD is only an average of 18.1 percent. The proportion of PAD even continues to decrease where in 2018 it was only 15.17 percent. Likewise, the proportion of other legal income also continued to decrease to only 0.31 percent in 2018.

Local Own Revenue (PAD)

In accordance with the spirit of decentralization, it is hoped that Regional Original Revenue (PAD) can become the main driver for regional government administration activities, development activities, community empowerment and public services. The higher the PAD reflects the higher the ability of the regions to explore their own sources of funding, so as to reduce the level of dependence of the regions on central transfer funds.

PAD revenue data in the last 5 years shows fluctuations that tend to increase, with an average growth of 10.23 percent per year. In 2014, Maluku Province PAD revenues reached IDR 421,828,756,128, decreased to IDR 390,799,888,232 in 2015, then increased in 2016 to IDR 466,090,152,846, and in 2017 and 2018 Maluku PAD continued to increase, respectively amounting to Rp.432,713,655,773 and Rp.466,577,509,650, respectively.

In terms of achievement effectiveness, the realization of PAD in Maluku Province in the last 5 years has never reached the target, with an average realization rate of only 69.5 percent. The development of PAD realization also seems to tend to decline, where in 2014 it was 85.2 percent, and in 2018 it was only 59 percent. This shows that the level of effort (effort) in obtaining PAD sources in Maluku Province is still not optimal.

If you look in detail at the components that make up PAD, it appears that Regional Taxes contribute the most to PAD revenues with an average contribution of 73.6 percent, followed by regional levies of 16 percent, other legitimate PAD of 7 percent, and the smallest is BUMD profits only contribute an average of 3.4 percent. Realization of PAD in 2018 even exceeded the budgeted target of 103 percent, while the achievement of other PAD components was always below target. The following is data on the development of targets and realization of PAD for the Province of Maluku in 2014-2018.

Table 2. Development of Targets and Realization of PAD Province of Maluku 2014-2018 (million IDR)

DESCRIPTION	2014	2015	2016	2017	2018
PAD (million IDR)					
Target	494,992.85	612,015.06	600,781.69	698,911.90	790,389.46
Realization	421,828.76	390,799.89	466,090.15	432,713.66	466,577.51

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http://jecombi.seaninstitute.or.id/index.php/JECOMBI/index

Effort (%)	85.22	63.85	77.58	61.91	59.03
Regional Tax (million Rp)					
Target	321,575.06	408,789.26	345,765.59	336,088.05	351,843.78
Realization	271,668.04	302,772.39	336,367.84	329,090.44	363,944.30
Proportion (%)	64.40	77.48	72.17	76.05	78.00
Regional Retribution (million Rp)					
Target	65,825.99	84,058.34	105,659.59	86,143.34	96,623.58
Realization	70,330.48	63,034.07	65,411.34	67,913.15	80,730.25
Proportion (%)	16.67	16.13	14.03	15.69	17.30
Legal HPKD (million Rp)					
Target	57,501.90	32,651.90	52,600.00	53,388.50	35,725.79
Realization	31,317.24	1,750.00	42,406.68	946.20	250.00
Proportion (%)	7.42	0.45	9.10	0.22	0.05
Other Legitimate PAD (million Rp)					
Target	50,089.90	86,515.55	96,756.51	223,292.02	306,196.31
Realization	48,513.00	23,243.43	21,904.29	34,763.87	21,652.97
Proportion (%)	11.50	5.95	4.70	8.03	4.64

Source: Maluku Province Revenue Agency, processed

Provincial regional taxes consist of Motor Vehicle Tax (PKB), Motorized Vehicle Transfer Fee (BBN-KB), Motorized Vehicle Fuel Tax (PBB-KB), Surface Water Tax, and Cigarette Tax. It appears that local tax revenues continue to increase, both in terms of nominal amounts and contributions to PAD. In 2014 the contribution of local taxes to the formation of PAD was 64.4 percent, and in 2018 it had increased to 78 percent.

fees also tend to increase with contribution levels that appear to fluctuate. In 2014 the role of local fees for the formation of PAD was 16.67 percent, decreased in 2015 and 2016 respectively 16.13 percent and 14.03 percent, then increased again in 2017 to 15.69, and continued to increase until 2018 to 17.30 percent. Retribution is obtained from services and licensing in various economic sectors which are the authority of the Maluku Provincial government.

For PAD receipts obtained from the Separated Regional Wealth Management Results post, it appears to be very fluctuating and unstable. Where in 2014 this post had generated PAD of IDR 31.317 billion or 7.42 percent of total PAD, but this figure continued to fluctuate down to only IDR 250 million or 0.05 percent of total PAD in 2018. This is due to regional company profits which tend to continue to decline. Furthermore, for Other Legitimate Regional Original Income items, it also fluctuated in a decreasing direction with an average proportion of 6.96 percent of total PAD.

From the aspect of growth it seems fluctuating, where the pattern of growth trends in total PAD follows regional tax revenues. This is because the role of local taxes is quite significant, namely 73.6 percent. Meanwhile for other PAD components, it appears that they have a very high fluctuation pattern, especially for the HKPD and LLPAD components.

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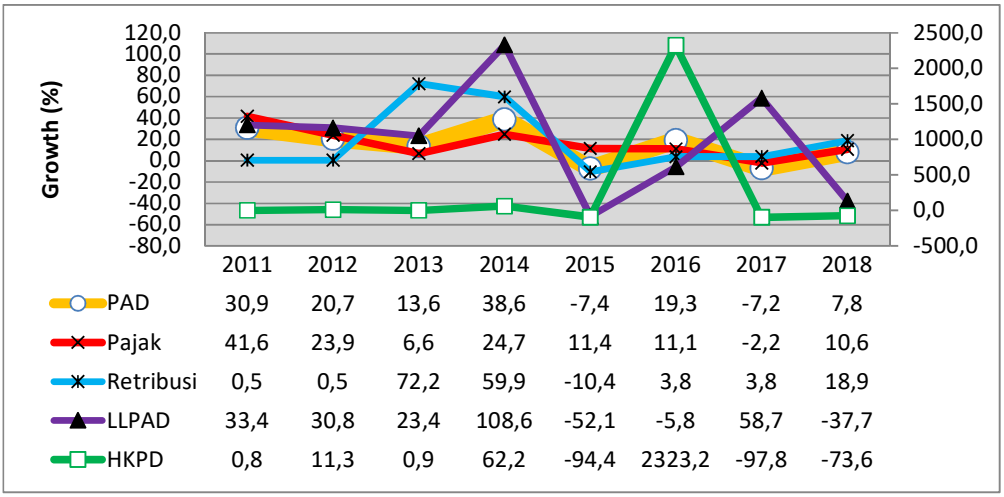

Figure 1. PAD Revenue Growth
Source: Maluku Province Revenue Agency, processed

Balancing Fund

Balancing Funds consist of Revenue Sharing Funds (DBH), General Allocation Funds (DAU), and Special Allocation Funds (DAK). DBH originates from certain APBN revenues allocated to producing regions based on a certain percentage with the aim of reducing the gap in financial capacity between the Central and Regional Governments. DAU is sourced from APBN revenues which are allocated with the aim of equalizing financial capabilities between regions (fiscal equalization) in the context of implementing Decentralization. Meanwhile, DAK is sourced from APBN revenues allocated to certain regions with the aim of helping fund special activities which are Government Affairs which are the authority of the Regions.

The Maluku Province Balancing Fund has increased with an average growth of 22.7 percent per year. However, its growth has tended to decline in the last 2 years. In 2016 the growth of balancing funds increased by 43.2 percent, but in 2015 it fell to 13.9 percent, and continued to decline to 9.7 percent in 2018. This decrease was due to a significant decrease in DAK revenue growth from 2016 of 233 percent to only 1.5 percent in 2017, as well as reduced tax DBH receipts of 32.9 percent in 2018.

In terms of contribution, DAU revenue is still the largest component with an average contribution to the total Balancing Fund of 71.7 percent. Next in succession are DAK of 23 percent, DBH of 4% and other central transfers of 0.4 percent. Details in the following table.

Table 3. Development of Balancing Fund Realization

Description	Amount (billion IDR)					Average (%)	
	2014	2015	2016	2017	2018	Share	growth
Balancing Fund	1,173.4	1,453.2	2,081.1	2,370.1	2,599.4	-	22.7
1. DBH	83.5	58.5	58.9	81.2	79.1	4.1	1.5
Tax	*74.5*	*51.1*	*55.2*	*60.6*	*40.6*	*79.3*	*-11.7*
Not tax	*9.0*	*7.3*	*3.7*	*20.7*	*38.4*	*20.7*	*118.9*
2. DAU	1,019.7	1,177.8	1,260.9	1,555.6	1,670.2	71.7	13.4
3. DAK	70.1	216.9	722.7	733.3	850.0	23.9	115.0
4. Others	-	-	39.2	-	-	0.4	
Growth (%)		23.8	43.2	13.9	9.7	-	22.7

Source: Maluku Province Revenue Agency, processed

Realization of DBH revenues appears to have fluctuated which tends to decrease in 2018, with an average growth rate of 1.5 percent per year. This trend was influenced by tax DBH

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Vol. 3, No. 2, 2023
http://jecombi.seaninstitute.or.id/index.php/JECOMBI/index

revenues which also fluctuated downward with an average growth of -11.66 percent per year. Fluctuations that tend to be unstable also occur in DAK and DAU growth, where in 2016 there was an increase in DAK by 233.2 percent, but decreased to 1.5 percent in 2017, then rose slightly to 15.9 percent in 2018. In addition, DAU growth as the largest component also experienced fluctuating growth with an average growth of 13.3 percent. At the end of the DAU growth period, it even decreased from 23.7 percent in 2017 to 7.37 percent in 2018.

In accordance with the provisions of Law Number: 33 of 2004 concerning Financial Balance between the Central Government and Regional Governments, as well as Government Regulation Number: 55 of 2005 concerning Balancing Funds, it is explained that the amount of DAU is obtained from the Fiscal Gap (CF) plus the Basic Allocation (AD) . The Basic Allocation is calculated based on the total salary of Regional Civil Servants. While the fiscal gap is the fiscal need minus the fiscal capacity of the Region, where the Regional Fiscal Need is the need for Regional funding as measured by population, area, Construction Expensive Index, Gross Regional Domestic Product per capita, and Human Development Index. Meanwhile, regional fiscal capacity is a source of regional funding originating from PAD and DBH.

Thus the amount of DAU that will be received can be projected based on the projection results on the variables above. However, because in practice the weighting for variables related to regional fiscal needs is quite flexible, as well as the possibility of changes in the formulation of the DAU formula above, as in the draft revision of Law No. 33 of 2004, as an alternative step, projections can also be made based on historical data trends of DAU revenues.

Other Legitimate Regional Revenues

Other Legitimate Regional Revenues come from Grants, Adjustments and Special Autonomy Funds, Financial Assistance from Regencies/Cities, and Others. For the Province of Maluku, there are only 2 sources included in this group, namely Grants and Adjustment Funds and Special Autonomy. The development of the realization of receiving balancing funds from this post has seen a significant increase in the last two years, especially for the Adjustment Fund and Special Autonomy Fund components, which in 2017 amounted to Rp. 7.5 billion, increasing to 9.125 billion in 2018. Meanwhile, grant income was relatively stable in an average range of IDR 270 million per year.

Table 4. Realization of Other Legitimate Regional Revenues

Description	Amount (Million Rp)				
	2014	2015	2016	2017	2018
Other Legitimate Regional Revenues	232,132.49	288,625.23	238.80	7,728.80	9,389.00
Grant Income	218.65	400.50	238.80	228.80	264.00
Adjustment Fund and Special Autonomy	231,913.84	288,224.73	-	7,500.00	9,125.00
Financial Assistance from Prov/District/City	-	-	-	-	-

Source: Maluku Province Revenue Agency, processed

Performance Evaluation of Local Own Revenue

Local Own Revenue reflects the ability of the region to obtain its own sources of financing, which can be obtained from receipts that have been determined in statutory provisions. By optimizing the performance of PAD revenues, it is hoped that regional dependence on financing from the central government will decrease, followed by increased capacity, independence and fiscal resilience owned by the regions.

In this study, several approaches were used to evaluate the achievement of the Maluku Province's PAD performance, namely: 1) The effectiveness ratio, to find out how much the Regional Government has undertaken to collect PAD (*tax effort);* 2) Efficiency, to measure the costs required to collect Regional Original Revenues; 3) Elasticity, to measure the sensitivity of PAD to economic changes and the ability of PAD to finance development; and 4) the ratio of independence to measure the degree of dependence of the Regional Government on sources of

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Vol. 3, No. 2, 2023
http://jecombi.seaninstitute.or.id/index.php/JECOMBI/index

financing from outside parties.

PAD Revenue Effectiveness

The effectiveness ratio can also be said to be the level of realization, because the formula for the effectiveness ratio is the comparison between the realization of PAD revenue and the target of PAD revenue that has been set. The results of calculating the effectiveness ratio or level of realization can be shown in the following table:

Table 5. PAD Revenue Effectiveness

DESCRIPTION	REALIZATION LEVEL					
	2014	2015	2016	2017	2018	Average
PAD	**85.22**	**63,852**	**77.58**	**61.91**	**59.03**	**69,52**
Local tax	84.48	74.07	97.28	97.92	103.44	91.44
Regional Retribution	106.84	74.99	61.91	78.84	83.55	81,23
Legitimate HPKD	54.46	5.36	80.62	1.77	0.70	28.58
Legal LLPAD	96.85	26.87	22.64	15.57	7.07	33.80

It appears that the level of realization of almost all PAD components over the past 5 years has never reached 100 percent, except for local tax revenues in 2018 which managed to reach 103.4 percent. However, the average realization in the last 5 years was only 91.4 percent, due to the relatively low realization in previous years. Meanwhile, the realization for the regional retribution component averaged only 81.2 percent.

For the components of legitimate Regional Wealth Management Rights (HPKD) and other legitimate PAD (LLPAD) appear to have a very low and unstable level of relation. The average realization of HPKD revenue is only 28.58 percent, and LLPAD is only 33.80 percent. The level of realization or effectiveness ratio of this PAD shows the extent of the effort or effort of the provincial government in collecting potential PAD revenues for each OPD or existing technical implementing unit.

A. Local Tax Revenue

As previously described, the average level of realization of regional tax revenues for Maluku Province in the last 5 years was 91.44 percent, with an increasing trend, even in 2018 the level of realization of local taxes was able to exceed the target set, which was 103.44 percent . The largest tax composition is Motor Vehicle Fuel Tax (PBB-KB), which is an average of 30.31 percent, followed by Cigarette Tax at 25.7 percent, Motor Vehicle Tax (PKB) at 23.1 percent, and Vehicle Transfer Fee Tax. Motorized (BBNKB) by 21 percent. The following is the development of the composition of Regional Taxes in the last 5 years.

Apart from being the largest component in the structure of Regional Tax revenue, PBB-KB also has the highest realization rate of 104.4% on average, followed by PKB with an average realization rate of 95.7 percent, Cigarette Tax with an average realization rate average of 90.7 percent, and BBNKB Tax of 76.6 percent. Meanwhile, the realization rate of Surface Water Tax (PAP) is only an average of 0.02 percent, considering that the realization of Surface Water Tax revenue has only existed since 2018. The following figure shows the development of the level of realization of the Regional Tax Revenue Component in the last 5 years.

B. Regional Retribution Acceptance

The realization of Regional Retribution revenues in the last 5 years has fluctuated with an average realization rate of 81.23 percent. The composition of the largest regional levies is the general service levies (RJUM) group at around 88 percent, which consists of health service levies; Retribution for Technical Education and Training Services; as well as Tera Service Retribution which since 2017 has been handed over to Regencies/Cities. The second largest composition is the Business Services Retribution (RJUS) group of 10%, which consists of Regional Asset Use Fees; Retribution for Lodging and Guest Houses/Villas; Fees for Recreation

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http://jecombi.seaninstitute.or.id/index.php/JECOMBI/index

and Sports Places; as well as Regional Business Production Sales Levies. The levy group that contributes the least is the Certain Licensing Retribution (RPT), which is 2%, consisting of Route Permit Retribution; and Retribution for Fisheries Business Permits.

From the aspect of realization, the RJUM and RPT groups have fluctuating but quite high realization rates, with an average of over 100%. This means that the level of realization of General Business Service Retribution receipts on average exceeds the set target. While the average realization for the RJUS group is still below 100%, which is only in the range of 94%.

The largest revenue item in the RJUM group is Health Service Retribution, with a contribution of 88.4 percent. The other is the education and training service levy which only existed in 2018 with a contribution of 11.6 percent. Meanwhile, there has been no further calibration/re-calibration service fees since 2017. Health service fees are managed by 5 UPTDs, namely Haulusy Hospital with a contribution of 77.6 percent; Umarella Hospital with a contribution of 10 percent; Regional Special Hospital with a contribution of 7.9 percent; Community Lung Health Center with a contribution of 1.2 percent; and the Health Laboratory Center with a contribution of 1.2 percent. The following is the realization of Public Service Retribution receipts in the last 5 years.

Table 6. Realization of Acceptance of Public Service Retribution

DESCRIPTION	RETRIBUTION INCOME (Million Rp)				
	2014	2015	2016	2017	2018
Public Service Retribution	**58,923.3**	**57,781.5**	**61,550.9**	**59,720.5**	**75,385.8**
- Health services	58,849.1	57,679.7	61,447.2	59,720.5	66,640.9
- Tera Service	74.2	101.8	103.8	-	-
- Training Services	-	-	-	-	8,744.9

For the RJUS group, the largest revenue posts recorded were Retribution for Use of Regional Wealth with a total contribution of 86.5 percent; followed by Recreational and Sports Site Retribution with a contribution of 10 percent; Regional Business Production Sales Levies with a contribution of 3.4 percent; as well as Retribution for Lodging and Guesthouses/Villas with a contribution of only 0.1 percent.

Furthermore, for the Certain Licensing Retribution group (RPT) it only consists of 2 receipts, namely 1) Fishery Business Permit Retribution managed by the Maritime Affairs and Fisheries Service; and 2) Retribution for Route Permits managed by the Department of Transportation. Revenue from fishery business license fees is the largest contributor to the RPT group with a proportion of 91%, and the average realization rate is above 100%. Meanwhile, route permit fees only contribute 9%, and the average realization rate is still below 100%.

C. Regional Wealth Management Rights (HPKD)

The realization of PAD receipts from the Regional Wealth Management Right (HPKD) component in the last 5 years has experienced a downward trend, with an average realization rate of 28.58 percent. In fact, in 2018 the realization rate dropped to 0.7 percent which was only contributed by one of the 3 existing Regional Companies namely, PT. Doc Wayame. Meanwhile, PAD income comes from 2 other regional companies, namely PT. Bank Maluku and PD Panca Karya recorded nil in 2018. Specifically for PT Bank Maluku, there has been no PAD income since the last 2 years.

D. Other Legitimate PAD

The PAD component originating from Other Legitimate PAD (LLPAD) consists of around 18 revenue posts whose average realization fluctuates in the direction of decline, some of which even no longer provide income in 2018. The largest and fairly stable component is fine income (only lasted 3 years) at an average range of Rp. 6.9 billion per year, Current Account Services average 3.5 billion each year, as well as other PAD items which are quite significant but fluctuate

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around Rp. 4.5 billion for the last 4 years. Deposit interest income was quite significant, but in 2018 there was no income.

Efficiency Level

One indicator of PAD revenue performance is the aspect of efficiency, namely the amount of money spent to obtain a certain amount of PAD revenue. In this study will take into account the level of absolute efficiency and relative efficiency. Initial efficiency uses a simple mathematical formula, namely dividing the cost of collection by the revenue generated. While relative efficiency uses the Data Envelopment Analysis (DEA) approach. The calculation of the level of efficiency, both absolute efficiency and relative efficiency, cannot be applied to all PAD receipts, so it is adjusted to the availability of data and fulfillment of modeling requirements.

A. Absolute Efficiency

Absolute efficiency calculation is done by comparing the collection costs incurred with the PAD revenues obtained. Absolute efficiency calculations in this study are carried out at tax revenue posts for 2018. The calculation results are shown in the following figure.

In general, PAD collection activities, especially regional taxes in Maluku Province in 2018 averaged 2.97 percent. Among them are Motor Vehicle Tax (PKB) of 2.55 percent, Motorized Vehicle Transfer Fee (BBNKB) of 4.63 percent, and Motor Vehicle Fuel Tax (BBKB) of 2.37 percent. This figure is still below the statutory provisions which allow for a maximum of 5% collection operational costs. Based on these measurements, it can be said that it is still quite efficient. This fairly good level of efficiency indicates that there is still enough room for intensification in order to optimize PAD.

B. Relative Efficiency

Calculation of relative efficiency in this study uses *Data Envelopment Analysis (DEA)* with the assumption of Variable Return to Scale (VRS) and an output *oriented model* . PAD revenue potential is used as input and PAD revenue realization as output for the 2014-2018 period. This approach is applied to each post based on the PAD acceptance group and sub-group as a proxy for the Decision *Making Unit (DMU)* .

The results of DEA analysis calculations for the components of regional original revenues can be shown in the following table:

Table 8. Relative Efficiency of Regional Original Revenue Components Maluku Province

PAD components	CRS	VRS	Scales	Ket
Tax	1	1	1	-
Retribution	0.804	1	0.804	*IRS*
HPKD	0.05	1	0.05	*IRS*
LLPAD	0.43	0.808	0.532	*IRS*
Means	*0.571*	*0.952*	*0.597*	

Relatively, tax revenues have the highest level of efficiency, with an efficiency scale value of 1, followed by retribution receipts with an efficiency scale value of 0.804, Revenue of Separated Regional Wealth Management Rights (HPKD) with an efficiency scale value of 0.532, and finally Miscellaneous Legal PAD (LLPAD) with an efficiency scale value of 0.050. The average efficiency for the *Constant Return to Scale (CRS) assumption* is 0.571, for *the Variable Return to Scale (VRS) assumption* is 0.952, and the efficiency scale value is 0.597.

Table 9. Relative Efficiency of Tax Revenue Components Maluku Province

Tax Component	**CRS**	**VRS**	**Scales**	**Ket**
PKB	0.67	0.908	0.738	*DRS*
BBNKB	0.611	0.864	0.707	*DRS*
PBB-KB	0.615	1	0.615	*DRS*

Journal of Economics and Business (JECOMBI)
ISSN : 2746-8887 (online)
Vol. 3, No. 2, 2023
http://jecombi.seaninstitute.or.id/index.php/JECOMBI/index

Cigarette Tax	1	1	1
Means	*0.724*	*0.943*	*0.768*

Cigarette tax revenue has the highest level of efficiency compared to other tax revenue components. This can be seen in the value of the efficiency scale which reaches 1. For Motor Vehicle Fuel Tax (PBB-KB) it has a technical efficiency on the VRS scale of 1, but on the CRS scale it is still worth less than 1. This means that PBB-KB is only efficient on the assumption of unrestricted output returns, and inefficient for the assumption of constant output returns. Meanwhile, Motor Vehicle Tax (PKB) and Motorized Vehicle Ownership Tax (BBNKB) are not efficient for both the CRS and VRS scales, provided that output optimization is *diminishing Return to Scale (DRS)* for each additional input. Therefore, optimization efforts for future efficiency can only be done by reducing the use of inputs.

Furthermore, the DEA analysis is also applied to the group receiving levies, where not all levy receipts can be estimated by DEA, depending on the completeness of the data and the number of producing UPTD/OPD as the decision-making unit (DMU) to be compared. Related to this, for the Public Service Retribution (RJUM) group there is only one reception post consisting of several producing OPD/UPTD, namely the Health Service Retribution, while the Education and Technical Training Service Retribution post consists of only one OPD, namely the Human Resource Development Agency. Therefore the DEA analysis for the RJUM group can only be applied to the Health Service Retribution post.

For the Business Services Retribution (RJUS) group, only two receipts can be calculated using the DEA because the total number of producing OPD/UPTD is more than one, namely: 1) Retribution for Use of Regional Assets and 2) Retribution for Sports Recreation Places. While the other two retribution receipts are: 1) Retribution for lodging and guest houses/villas, and 2) Retribution for Sales of Regional Business Production, each of which only consists of one producing OPD. Whereas for the Certain Licensing Retribution (RPT) group it only consists of two reception posts, each of which is managed by only one OPD, namely: 1) Route Permit Retribution is managed by the Department of Transportation, and 2) Fishery Business Permit Retribution is managed by the Maritime Affairs and Fisheries Service . Therefore these two posts can be directly compared.

Table 10. Relative Efficiency of Acceptance of Service Retribution Maluku Province Health

OPD/UPTD	CRS	VRS	Scales	Ket
Haulussy Hospital	0.788	1	0.788	drs
RSUD Dr. H. Ishak Umarella	0.625	0.711	0879	drs
Regional Special Hospital	1	1	1	
Community Lung Health Center	0.679	0.775	0.875	irs
Health Laboratory Center	0.831	1	0.831	irs
Means	*0.785*	*0897*	*0.875*	

The highest level of efficiency related to receiving health service fees is the Regional Special Hospital because it has an efficiency scale value of 1. Meanwhile, Haulussy Hospital and Health Laboratory Center have technical efficiency for the VRS scale reaching 1 but for the CRS scale it is still less than 1. For OPD others, namely RSUD dr. Ishak Umarella and the Community Lung Health Center are not efficient enough either on the VRS or CRS scales.

Table 11. Relative Efficiency of Acceptance of User Retribution Regional Wealth of Maluku Province

PKD Retr Components	CRS	VRS	Scales	Ket
HOSPITAL. Haulussy	0.14	0.165	0.848	*DRS*
Center for Health Research and Training	0.473	0.552	0.858	*DRS*
public Works Service	0.345	0.406	0849	*DRS*

Journal of Economics and Business (JECOMBI)
ISSN : 2746-8887 (online)
Vol. 3, No. 2, 2023
http://jecombi.seaninstitute.or.id/index.php/JECOMBI/index

PPKAD Agency	0.403	0.473	0.853	*DRS*
Information and Communication Service	0.442	0.498	0.888	*DRS*
Regional Archive Library Agency	0.259	0.298	0869	*DRS*
Agriculture and Livestock Protection Center	0.331	0.331	0.999	
Center for Seed Supervision and Certification	0.331	0.348	0.953	*DRS*
Agricultural Education and Training Center	0.294	0.316	0.932	*DRS*
SPP/SPMA Passo	0.164	0.182	0.902	*DRS*
Department of culture and tourism	0.018	0.021	0849	*DRS*
cultural Park	0.295	0.338	0.873	*DRS*
Department of Transportation	1	1	1	
HR Development Agency	0.846	1	0.846	*DRS*
Regional Employment Agency	0991	1	0991	*IRS*
Means	*0.422*	*0.462*	*0898*	

The highest efficiency for Retribution for the use of regional assets is the Department of Transportation, with an efficiency scale value of 1. Other OPD/UPTD are not efficient enough and on average operate on a diminishing returns to scale (DRS), which *means* that optimization efforts to achieve a higher level of efficiency in the future can be done by reducing the use of inputs.

PAD Revenue Elasticity

The elasticity of PAD revenues in this study is seen from 2 sides, namely 1) elasticity of PAD on the tax base, in this case the PDRB of Maluku Province, and 2) elasticity of GRDP on PAD revenues. The first concept of elasticity measures how sensitive PAD is in responding to ongoing economic changes, and the second elasticity measures how much PAD is capable of financing development.

It appears that the elasticity coefficient of PAD revenue is quite elastic but tends to decrease (average 1.9). The average tax revenue elasticity of 1.3 was negative in 2017, and the average tax revenue elasticity was 0.4, which was negative in 2015.

Next is the coefficient of elasticity of economic growth on PAD revenue.

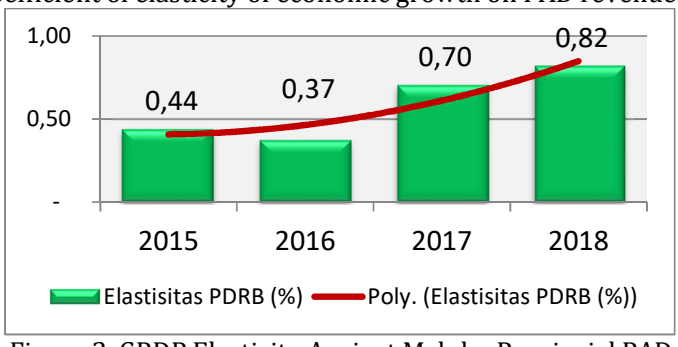

Figure 2. GRDP Elasticity Against Maluku Provincial PAD

It appears that the GDP elasticity coefficient as a whole is still inelastic, or below 1. However, there is an increasing trend. This figure reflects that although it is still relatively low, the ability of PAD to finance development in Maluku Province is increasing.

PAD Revenue Optimization Strategy

The formulation of the strategy for optimizing PAD revenues in this study uses a SWOT analysis approach, which includes strategic environmental studies (IFE and EFE matrices), strategic environmental maps, and SWOT matrix diagrams. From the calculation results of the IFE and EFE matrices are used to determine the position of the quadrants in the strategic environmental map, as well as strategy recommendations in the SWOT matrix diagram.

Journal of Economics and Business (JECOMBI)
ISSN : 2746-8887 (online)
Vol. 3, No. 2, 2023
http://jecombi.seaninstitute.or.id/index.php/JECOMBI/index

Strategic Environmental Assessment

A. Internal Environment

based on research results it is known that in the context of optimizing PAD revenues in Maluku Province, the Maluku provincial government has several weaknesses, including: 1) There is still a lack of complete data availability regarding development potential and opportunities; 2) Limited facilities and infrastructure; 3) weak human resource capacity of apparatus; 4) weak coordination aspects, and 5) weak administration and reporting aspects. These weaknesses are recognized to have quite an effect on the performance of PAD revenues in Maluku Province.

Nevertheless, there are still potential strength factors to be optimized in order to compensate for the existing weaknesses. These strength factors include :

1. The existence of OPD/UPTD and regional government structures that are quite representative
2. The existence of regional assets that are quite large and potential.
3. Existence of legal basis (Regional Regulation)
4. Strong commitment from the Provincial government regarding efforts to increase PAD
5. The existence of regional companies .

Those powers _ then consolidated with existing weak factors to determine the position of the internal environment. Consolidation is carried out using the *Internal Factor Evaluation (IFE) matrix* , which contains a score of strengths and weaknesses along with their respective weights and ratings , and then calculations are carried out to determine the extent of internal environmental support for strengthening the management of optimizing PAD revenues in Maluku Province . The results of the complete IFE matrix calculation can be presented in the table as follows:

Table 12. IFE Matrix PAD Receipts in Maluku Province

No	Strength	Weight	Ratings	Total Score
1	OPD institution	0.75	3	2.25
2	Regional assets	0.85	3	2.55
3	Legal basis/PERDA	0.85	3	2.55
4	Commitment to increase PAD	0.75	4	3
5	The presence of BUMD	0.80	2	1.6
Total Strength (Strength)		**4**		**11.95**
No	**Weaknesses**	**Weight**	**Ratings**	**Total Score**
1	Weak data on potential PAD	0.80	3	2.4
2	Lack of facilities and infrastructure	0.85	4	3.4
3	Weak human resource capacity apparatus	0.85	4	3.4
4	Weak coordination	0.75	2	1.5
5	Administration and reporting	0.80	3	2.4
Total Weaknesses		**4.05**		**13.10**
Total IFEs		**8.05**		**25.05**
Total Difference S - W = 11.95 – 13.10 = -1.15				

It appears that the weakness factor *is* quite dominant in influencing the internal environment in an effort to optimize PAD revenues in Maluku Province. The total weakness score reached 13.10, which is higher than the total strength score *which* was only 11.95, so that a negative difference of -1.15 was obtained. This implies that the internal environmental conditions are not conducive enough for efforts to optimize PAD in Maluku Province.

B. External Environment

Analysis of the external environment includes consolidation between the factors of opportunities (opportunities) and threats (threats) faced. The results of the research show that

Journal of Economics and Business (JECOMBI)
ISSN : 2746-8887 (online)
Vol. 3, No. 2, 2023
http://jecombi.seaninstitute.or.id/index.php/JECOMBI/index

Maluku Province has a pretty good opportunity in optimizing PAD revenues . Potential PAD base which is quite open and growing; vibrant development and economic activity that continues to grow; population growth potential ; leaps of progress in the field of technology, as well as the central government's attention to the development of KTI, are a series of opportunities that can be optimized to increase PAD revenues in Maluku Province.

In addition to opportunities, of course there are also some external problems as threats that must be anticipated, such as : weak basic infrastructure and infrastructure supporting the economy; lack of understanding and public awareness of the importance of taxes and fees; geographic factors that cause accessibility constraints; low quality and intensity of supervision; as well as the existence of several sectoral regulations/policies from the central government which impede efforts to increase PAD revenues for certain sectors.

The results of the consolidation of the opportunity and threat factors above can be presented in the External Factor Evaluation (EFE) matrix table as following.

Table 13. EFE Matrix PAD Receipts in Maluku Province

No	Opportunities _ _	Weight	Ratings	Total Score
1	PAD Base Potential	0.85	4	3.40
2	Technology advances	0.80	3	2.40
3	Economic growth	0.85	4	3.40
4	Population growth potential	0.75	3	2.25
5	Attention to the development of KTI	0.80	3	2.40
Total Chances		**4.05**		**13.85**
No	**Threats _ _**	**Weight**	**Ratings**	**Total Score**
1	Facilities / infrastructure	0.85	4	3.4
2	Community Knowledge and Awareness	0.75	3	2.25
3	Geographical factor	0.75	2	1.5
4	Supervision quality	0.8	3	2.4
5	Central Government Policy/Regulation	0.75	3	2.25
Total Threat		**3.9**		**11.8**
Total EFEs		**7.95**		**25.65**
Difference (Total O – T) = 13.85 - 11.8 = 2.05				
The IE Matrix coordinates are (-1.15, 2.05)				

From the results of the analysis of the external environmental study, it appears that the opportunity factor dominates. The total score for the opportunity factor is 13.85 , exceeding the total threat score which is only 11.8. Thus the results of consolidation of the external environment get a positive difference of 2.05. This means that the condition of the external strategic environment is very conducive to efforts to optimize PAD revenues in Maluku Province.

Development Strategy

The results of the analysis of the internal and external environment are then revealed in a four-quadrant graph which shows a map of the strategic environment related to optimizing PAD revenues in Maluku Province. The resulting coordinate values are (-1.15 ; 2.05), which if plotted on a map will show the position of the strategic environment in quadrant III. The position in quadrant III means that the position of the strategic environment is weak internally but has a large enough external opportunity to be developed.

Journal of Economics and Business (JECOMBI)
ISSN : 2746-8887 (online)
Vol. 3, No. 2, 2023
http://jecombi.seaninstitute.or.id/index.php/JECOMBI/index

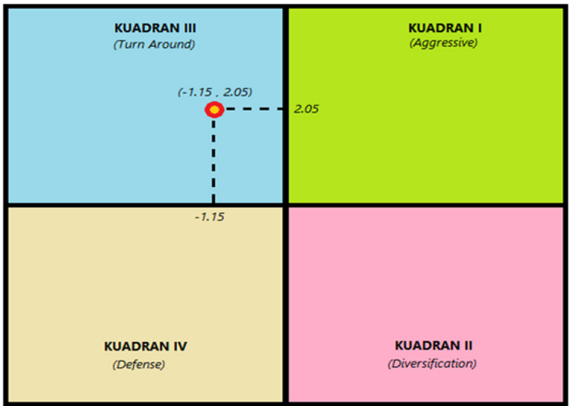

Figure 3. PAD Acceptance Strategic Environment Map in Maluku Province

It appears that the coordinate values (-1.15, 2.05) are in quadrant III, which means that the strategic environmental conditions for optimizing PAD in Maluku are still weak internally but development opportunities are still very open. This position at the same time sends a message that the strategies implemented so far have not been optimal enough, because there are many opportunities that have not been utilized properly . Therefore, in general, the recommended strategy for this position is " Turn Around" or "change strategy " .

From these calculations, there are at least 4 alternative strategies that can be implemented, namely:

a. *(Strenght-Opportunities)* strategy , namely using strengths to take advantage of opportunities
b. ST strategy *(Strength-Threats),* namely using strength to overcome threats
c. *(Weakness–Opportunities)* strategy , fixing weaknesses in order to optimize opportunities
d. WT *(Weakness-Threats) strategy* , namely fixing weaknesses to avoid threats

From the table above it can be seen that there are alternatives which has the greatest value is the *WO Strategy (Weakness-Opportunities)* with a value of 26.95. This means that the main priority of the strategy for optimizing PAD revenue in Maluku Province is the WO Strategy, namely: *"Fixing Weaknesses to Optimizing Opportunities"* .

A more detailed description regarding the implementation of the strategy can be described as follows.

A. Fix Weaknesses

As previously explained, in general, the weaknesses faced in efforts to optimize PAD revenues in Maluku include: the lack of complete data availability regarding development potential and opportunities; limited facilities and infrastructure; weak human resource capacity of apparatus; weak coordination both internal and external coordination, as well as weak administration and reporting aspects. Therefore efforts to fix weaknesses in general must of course focus on these factors, including through:

1) Strengthening the accuracy of potential PAD data.
This is to facilitate planning and determining PAD targets, uniforming information between agencies, determining tariffs, and so on, through:
- ✓ Overall identification and data collection on PAD sources and potentials;
- ✓ Periodic research, assessment, evaluation, and development;
- ✓ Complete facilities and infrastructure
- ✓ Strengthening human resources in the field of R&D and planning
- ✓ Intensify coordination

2) Increasing HR Capacity and Apparatus Performance
Includes ability to analyze problems in the field, insight and understanding of law, professional service skills/skills, as well as abilities in administrative management and reporting. Increasing the capacity of HR apparatus can be done through:

- ✓ Implementation or participation in education and training, technical guidance, tutorials, technical courses that are focused and relevant.
- ✓ Implementation of an effective and accountable comparative/copying study to provinces that have good PAD management, and can be directly implemented
- ✓ Placement of officers in a professional manner according to their competence
- ✓ Implementation of a performance incentive system as a performance stimulus

3) Improved coordination and community relations.
This is done in the context of uniformity of steps and perceptions, namely through:

- ✓ UPTD network strengthening as needed;
- ✓ Strengthening internal coordination (between work units) to improve performance
- ✓ Strengthening external coordination (across agencies or levels of government), both in the aspects of planning, implementation, and evaluation/supervision
- ✓ Improvement of socialization, promotion and public education programs for the community
- ✓ Strengthening cooperation with third parties regarding the development of retribution objects

4) Infrastructure Improvement
Improving facilities and infrastructure in the short and medium term in the future include:

- ✓ Provision of representative and IT-based office facilities, along with installation of an integrated database system.
- ✓ Rehabilitation of service assets and supporting infrastructure
- ✓ Increasing economic infrastructure to stimulate investment and smooth economic activity

5) Arrangement of Regulations/Perda

- ✓ Adjustment of tax/retribution rates
- ✓ Expansion of object and subject of tax/retribution
- ✓ PAD potential optimization

6) BUMD strengthening

- ✓ Strengthening and increasing the professionalism of BUMD management
- ✓ Improvement of facilities and infrastructure
- ✓ Improving HR quality and skills
- ✓ Regional excellence-based innovation development

B. Optimizing Opportunities

After the existing weaknesses can be corrected, focused and measurable, the various development opportunities described previously must be optimized in order to increase PAD in Maluku Province. Because if weaknesses can be corrected, these weaknesses will automatically turn into strengths that can be used to develop existing opportunities. At least in the short and medium term ahead several opportunities that can be optimized include:

1) *Increasing Regional Economic Growth* .

Economic activity in various sectors necessitates the existence of PAD sources that can be collected. This is reinforced by the findings of this study that the coefficient of elasticity of PAD is quite high (elastic), and the economic outlook for Maluku going forward is also quite optimistic.

Related to this, it is necessary to strengthen local economic activity through the development of regional leading sectors, strengthen the investment climate, improve economic infrastructure, and promote regional

2) *Accessibility Improvements*

Accessibility in question includes both access related to inter-regional connectivity and ease of access for community participation. This is because there are many PAD potentials that are not utilized due to lack of accessibility. Therefore one of the important efforts to optimize the chances of receiving PAD is to improve accessibility and connectivity for all communities

Journal of Economics and Business (JECOMBI)
ISSN : 2746-8887 (online)
Vol. 3, No. 2, 2023
http://jecombi.seaninstitute.or.id/index.php/JECOMBI/index

throughout the Maluku region. This can be done through:

- ✓ Improving information, communication and transportation infrastructure facilities, as well as strengthening the coordination function.
- ✓ Improving education, ease of administration, and quality of service to the community

CONCLUSION

The development of Maluku Province Regional Revenue realization in the last five years (2014-2018) has nominally increased, but its growth has tended to decrease with an average growth of 14.83 percent. The proportion of balancing funds is still very dominant in forming the regional income of Maluku Province, which is an average of 76.6 percent, while the proportion of PAD is only an average of 18.1 percent. The proportion of PAD even continues to decrease where in 2018 it was only 15.17 percent. The level of PAD realization in the last 5 years is still relatively low and tends to decrease, with an average realization of only 69 percent. This low realization was experienced by almost all PAD components except for local tax revenue in 2018 which managed to reach 103.4 percent, but the average realization in the last 5 years was only 91.4 percent. Meanwhile, the realization for the regional retribution component averaged only 81.2 percent. Relatively the most efficient PAD revenue component is regional tax revenue, with an efficiency scale value of 1, followed by retribution receipts with an efficiency scale value of 0.804, revenue of Separated Regional Wealth Management Rights (HPKD) with an efficiency scale value of 0.532, and the finally Other Legal PAD (LLPAD) with an efficiency scale value of 0.050. The average PAD revenue efficiency for the Constant Return to Scale (CRS) assumption is 0.571, for the Variable Return to Scale (VRS) assumption is 0.952, and the efficiency scale value is 0.597. The elasticity of PAD on economic growth is quite elastic, based on the results of the calculation of the econometric model, the coefficient of elasticity of PAD is 2.14, the elasticity of taxes is 2.29, and the elasticity of levies is 2.82. On the other hand, the elasticity of GRDP to changes in tax revenue is still inelastic, namely 0.41. From the results of the internal environmental study it was found that the internal environmental conditions were not yet conducive enough for efforts to optimize PAD, due to the predominance of weak factors, including: lack of complete data availability regarding development potential and opportunities; limited facilities and infrastructure; weak human resource capacity of apparatus; weak coordination both internal and external coordination, as well as weak administration and reporting aspects. In the aspect of the external environment, it was found that the external environmental conditions were quite conducive, because the opportunity factor was still very large compared to the threat factor. These opportunity factors include: Potential PAD base which is quite open and growing; vibrant development and economic activity that continues to grow; population growth potential ; leaps of progress in the field of technology, as well as the central government's attention to the development of Eastern Indonesia. From the results of the consolidation of internal and external factors through the sum of the IFE and EFE matrices, the result is that the strategic environmental map for PAD management in Maluku Province is in quadrant III, which is a weak position internally but development opportunities are still very open. Based on the calculation of the SWOT matrix diagram, it is found that the alternative strategy that should be a top priority for efforts to optimize PAD management in Maluku Province is the WO Strategy, namely : " Fixing weaknesses to optimize opportunities". The projected results of PAD receipts for the next 5 years, both for the minimum, medium and optimum scenarios, are generally quite optimistic, where there is a tendency for the trend of PAD receipts to continue to increase even though the percentage increase is still very volatile.

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