

OPTIMIZATION OF REGIONAL ORIGINAL INCOME FROM THE LOCAL TAXES AND RETRIBUTIONS (PDRD) SECTOR IN INDONESIA

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ABSTRACT

The implementation of the regional autonomy system in Indonesia has not proceeded according to its objectives. More than 88% of local governments cannot be independent and still depend on transfer funds. Therefore, a strategy is needed to optimize local revenue. This research is qualitative research with a case study approach. The results of this research are a summary of what we have done in more than 20 districts/cities on the island of Java from 2018 to 2023. The results of this research are divided into three parts, namely the dynamics of regulations related to PDRD, problems faced by local governments in collecting PDRD, as well as the solutions/optimizations we offer to overcome these problems. There are four internal factors and 7 external factors that cause suboptimal regional original income. There is a need for regional government participation with the community to improve the regional economy.

Keywords: Local Taxes and Retributions, Optimization, Regional Original Income

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