

**TREND ANALYSIS OF REGIONAL ORIGINAL INCOME IN SIMEULUE REGENCY**

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**Abstract**

This study aims to analyze the trend of local tax revenues, regional levies, separated regional wealth management results, other legitimate local revenue and zakat in the Simeulue Regency Government during the 2011-2021 period. This study uses secondary data from 2011-2021. obtained from the Realization Report of the Regional Revenue and Expenditure Budget. The data analysis method used is descriptive quantitative and trend analysis. Trend analysis in this study, is used to see the tendency of regional taxes, regional levies, results of separated regional wealth management, other legitimate PAD and zakat in each data series during the period 2011 - 2021. The results of the study found that the trend of local taxes increased, the trend of regional levies decreased, the trend of separated regional wealth increased, other trends in legitimate pads increased and the trend of zakat increased. This shows that the increase in the realization of regional taxes, regional levies, separated regional wealth, other legal pads, and zakat increases along with the increasing trend.

**Keywords:** *regional taxes, regional levies, separated regional wealth, other legal pads and zakat*

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**INTRODUCTION**

The implementation of Law Number 32 of 2004 concerning Regional Government and Law Number 33 of 2004 concerning Financial Balance between the Central Government and Regional Government which was subsequently replaced by Law Number 23 of 2014 concerning Regional Government has led to fundamental changes in the regulation of central government relations. and local governments, particularly in the field of government administration as well as in financial relations between the central and regional governments, known as the era of regional autonomy.

With the existence of regional autonomy, it is encouraged to be able to be creative in finding sources of regional revenue that can support expenditure financing and for regional development. In relation to the implementation of autonomy, an increase in PAD is always sought, because pad is revenue that comes from the regions to finance the implementation of regional government and is used as a benchmark in the implementation of regional autonomy (Puspita Sari, 2015).

Article 1 point 18 of Law Number 33 of 2004, regional original income, hereinafter referred to as PAD, is income obtained by the region which is collected based on regional regulations in accordance with statutory regulations. PAD is sourced from Regional Taxes, Regional Levies, the results of the management of separated Regional assets and other legitimate PAD as referred to in Article 6, while Regional Revenues in the implementation of Decentralization consist of Regional Revenues and Financing. Regional Revenues as referred to in Article 5 Paragraph (1) of Law 33/2004 are sourced from Regional Original Revenues, Balancing Funds, and Other Revenues.

Regional Original Revenue is regional income sourced from regional taxes, regional levies, separated regional wealth management results, and other legitimate regional original income and is also one of the indicators that determine the degree of independence of a region. Regional original income is also revenue obtained from sources within its own territory which is collected based on regional regulations in accordance with applicable laws and regulations and this PAD is a source of financing that is actually extracted from the region itself so that it can reflect the real conditions of the region, if the PAD structure is strong, it can be said that the region has a strong financing capability so that it can realize regional financial independence (Yusri, 2016).

Regional financial independence can be seen in the amount of PAD compared to transfer receipts from the center. Regional financial independence is the ability of regional revenues to finance regional government expenditures. To find out the ability of regional finance to finance regional expenses is to look further at how much each source of PAD contributes to the total PAD, and how effective the planning targets are for their realization (Riswan, 2014).

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The impact faced by local governments in the implementation of regional autonomy is a demand for the government in creating good governance as a prerequisite by prioritizing accountability and transparency. The government is very dependent on the ability of the region to explore and utilize all the potential as a source of finance in the region.

Trend analysis is a movement (tendency) up or down in the long term, which is obtained from the average change over time. Research related to trend analysis has been widely discussed by several previous researchers such as, Persik, Saerang and Manossoh, (2020) who concluded the results of the study that the trend of the contribution of regional taxes and regional levies to local revenue tends to decrease while the trend of effectiveness and degree of fiscal decentralization has experienced a decline. In contrast to the research conducted by Kambu, Debby and Steva (2015), concluding that the results of their research show that the contribution of local taxes is increasing and its revenue is experiencing a positive trend with a steep slope which indicates that local tax revenues will increase rapidly. The contribution of regional levies is decreasing and the trend of receipts is also positive. Regional Original Income (PAD) has increased rapidly. Furthermore, the results of Raza's research (2011) show that the Trend of Regional Original Income (PAD), regional taxes and regional levies for the Lhokseumawe City Government for the years 2002 to 2012 has increased.

### Research Method

The methodology used in this research is descriptive quantitative and trend analysis. Trend analysis in this study, is used to see the tendency of regional taxes, regional levies, results of separated regional wealth management, other legitimate PAD and zakat from time to time in a data series during the period from 2011 to 2021 has increased or decreased, using the least squares method (Least Square Method) with the equation:

$$Y = \alpha + bx$$

Information :

- Y = Regional Taxes, Regional Levies, Separated PAD and Other Legitimate PAD, Zakat
- $\alpha$  = constant
- b = Parameter
- X = Variable Time (years)
- X<sup>3</sup> = Amount of data

The variables used in this study

a. Local tax

Regional taxes are mandatory contributions to regions that are owed by individuals or entities that are coercive under the law, with no direct compensation and are used for regional needs for the greatest benefit of the community. (Mardiasmo, 2018).

b. Regional Retribution

Regional retribution is regional levies as payments for services or granting certain permits specifically provided and/or granted by local governments for the benefit of individuals or entities (Yoyo, 2017).

c. Results of Separated Regional Wealth Management

Results The management of separated regional property is an income areas originating from separated regional wealth management (Abdul Halim, 2014).

d. Miscellaneous Legit Pad

Other Legitimate Pads are regional revenues originating from others belonging to the regional government (Abdul Halim, 2014)

e. Zakat

Zakat is the name for a certain number of assets that have reached certain conditions that are required by Allah to be released and given to those who are entitled to receive it (Qardawi 2011).

Results and Discussion

Results

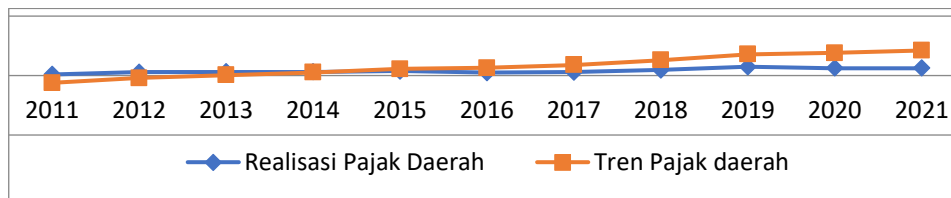
Trend Analysis

**Table 4.1 Simeulue Regency Regional Tax Trend in 2011 – 2021**

Year	Local Tax (Y)	X	x2	XY	$\hat{Y}$
2011	910,842,000	-5	25	-4,554,210,000	-7,019,462,754
2012	2,746,825,794	-4	16	-10,987,303,176	-4,827,024,975
2013	3,135,619,796	-3	9	-9,406,859,388	-2,634,587,195
2014	3,167,599,931	-2	4	-6,335,199,862	-442,149,416
2015	3,732,470,810	-1	1	-3,732,470,810	1,750,288,363
2016	2,512,000,000	0	0	0	<b>3,942,726,143</b>
2017	2,750,000,000	1	1	2,750,000,000	6,135,163,922
2018	4,646,000,000	2	4	9,292,000,000	8,327,601,702
2019	7,439,529,240	3	9	22,318,587,720	10,520,039,481
2020	6,179,100,000	4	16	24,716,400,000	12,712,477,260
2021	6,150,000,000	5	25	30,750,000,000	14,904,915,040
$\Sigma$	<b>43,369,987,571</b>			<b>54,810,944,484</b>	

Source: Processed data (2022)

Table 4.1 shows that the development of the realization and target of Simeulue Regency regional taxes in 11 (Eleven) fiscal years shows an increase, where the trend of local taxes for the years 2011-2021 has increased, but if seen from the realization of local taxes tend to fluctuate.



**Figure 4.1 Realization of Regional Taxes and Trends of Regional Taxes**

Based on Figure 4.1 above, it describes that the realization of local taxes in the last three years is very far from the trend of local taxes, this condition is caused by the lack of revenue from hotel taxes, restaurant taxes and entertainment taxes caused by the covid-19 pandemic. However, the increase in the realization of local taxes increases in line with the increasing trend of local taxes.

**Table 4.5 Trends in Simeulue Regency Regional Levies from 2011 to 2021**

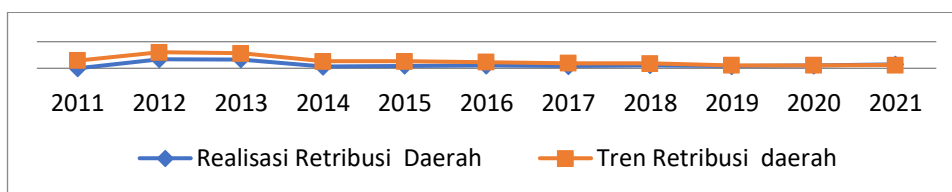
Year	Regional Retribution (Y)	X	x2	XY	$\hat{Y}$
2011	2,141,000	-5	25	-10,705,000	5,951,240,750
2012	6,800,677,438	-4	16	-27,202,709,752	5,297,573,748
2013	6,634,006,880	-3	9	-19,902,020,640	4,643,906,746
2014	1,272,737,773	-2	4	-2,545,475,546	3,990,239,745
2015	1,882,395,729	-1	1	-1,882,395,729	3,336,572,743
2016	2,039,727,128	0	0	0	<b>2,682,905,742</b>
2017	1,750,000,000	1	1	1,750,000,000	2,029,238,740
2018	2,284,272,872	2	4	4,568,545,744	1,375,571,738
2019	1,620,931,465	3	9	4,862,794,395	721,904,737
2020	2,105,072,872	4	16	8,420,291,488	68,237,735
2021	3,120,000,000	5	25	15,600,000,000	-585,429,266
$\Sigma$	<b>29,511,963,157</b>			<b>- 16,341,675,040</b>	

Source: Processed data (2022)

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Table 4.5 shows that the development of the realization of regional retribution in Simeulue Regency in 11 (Eleven) fiscal years shows a decline, where the trend of regional levies for 2011-2021 experienced decreased, when viewed from the realization of regional levies also tended to decrease.



**Figure 4.2 Realization of Regional Levies and Trends of Regional Levies**

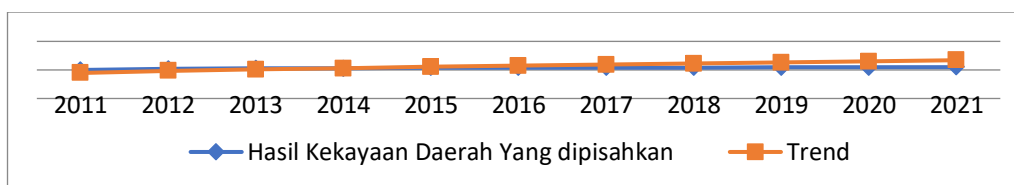
Based on Figure 4.2 above, it illustrates that the realization of regional retribution moves in accordance with the movement of regional retribution trends. Enhancement the realization of regional retribution increases in line with the increasing trend of regional retribution.

**Table 4.9 Trend of Regional Wealth Results Separated by Simeulue Regency from 2011 to 2021**

Year	Separated Wealth Results (Y)	X	x2	XY	$\hat{Y}$
2011	3,000,000	-5	25	-15,000,000	-5,355,748,705
2012	1,894,682,925	-4	16	-7,578,731,700	-3,605,735,921
2013	2,533,417,385	-3	9	-7,600,252,155	-1,855,723,138
2014	2,769,193,606	-2	4	-5,538,387,212	-105,710,354
2015	3,938,963,007	-1	1	-3,938,963,007	1,644,302,430
2016	3,987,000,000	0	0	0	<b>3,394,315,213</b>
2017	4,128,118,924	1	1	4,128,118,924	5,144,327,997
2018	4,201,523,668	2	4	8,403,047,336	6,894,340,780
2019	4,505,783,915	3	9	13,517,351,745	8,644,353,564
2020	4,505,783,915	4	16	18,023,135,660	10,394,366,348
2021	4,870,000,000	5	25	24,350,000,000	12,144,379,131
$\Sigma$	<b>37,337,467,345</b>			<b>43,750,319,591</b>	

Source: Processed data (2022)

Table 4.9 shows that the development of the realization of separated regional wealth in Simeulue Regency during the 2011-2021 period shows a continuous increase, where the trend of separated regional wealth management results for the year 2011-2021 has increased, when viewed from the realization of the results of the management of separated regional assets, there is also an increase.



**Figure 4.3 Realization of Regional Wealth Results Segregated and Trend of Segregated Regional Wealth Results**

Based on Figure 4.3 above illustrates that the results The management of separated regional wealth in the last three years is very far from the trend, this condition is due to a decrease in revenue from the results of separated regions.

**Table 4.13 Other Trends of Legitimate PAD in Simeulue Regency from 2011 to 2021**

Year	Other Legitimate PAD (Y)	X	x2	XY	$\hat{Y}$
2011	4,016,000	-5	25	-20,080,000	-157,098,194,907
2012	3,484,837,397	-4	16	-13,939,349,588	-118,284,528,953
2013	3,006,734,387	-3	9	-9,020,203,161	-79,470,863,000
2014	27,747,181,543	-2	4	-55,494,363,086	-40,657,197,046
2015	36,384,402,427	-1	1	-36,384,402,427	-1,843,531,093
2016	31,756,360,000	0	0	0	36,970,134,861
2017	35,632,335,460	1	1	35,632,335,460	75,783,800,814
2018	36,632,335,460	2	4	73,264,670,920	114,597,466,768
2019	65,900,082,449	3	9	197,700,247,347	153,411,132,721
2020	52,013,198,343	4	16	208,052,793,372	192,224,798,674
2021	114,110,000,000	5	25	570,550,000,000	231,038,464,628
$\Sigma$	406,671,483,466			970,341,648,837	

Source: Processed data (2022)

Table 4.13 shows that The development of the realization and targets of other legitimate PAD in Simeulue Regency in the 11 fiscal years shows a continuous increase, where the trend of other legitimate PAD for the year 2011-2021 has increased, when viewed from the realization Other legitimate PAD also experienced enhancement.

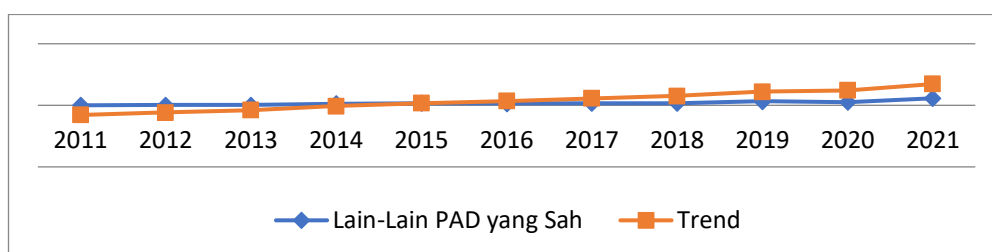


Figure 4.4 Realization of Other Legitimate PAD and Legitimate PAD Miscellaneous Trends

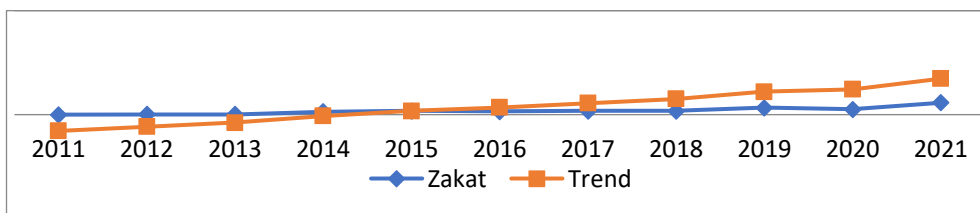
Figure 4.4 above illustrates that the realization of other legitimate PAD in the last three years is very far from the trend of other legitimate PAD, this condition is caused by a decrease in income from other sources of PAD. However, the increase in the realization of other legitimate PAD increased in line with the increasing trend of other legitimate PAD.

Table 4.17 Trend of Zakat in Simeulue Regency from 2011 to 2021

Year	Zakat (Y)	X	x2	XY	$\hat{Y}$
2011	1,446,293,129	-5	25	-7,231,465,645	-2,360,870,678
2012	1,021,036,301	-4	16	-4,084,145,204	-1,423,824,024
2013	2,600,000,000	-3	9	-7,800,000,000	-486,777,371
2014	2,000,000,000	-2	4	-4,000,000,000	450,269,283
2015	1,865,050,000	-1	1	-1,865,050,000	1,387,315,937
2016	2,000,000,000	0	0	0	2,324,362,590
2017	1,500,000,000	1	1	1,500,000,000	3,261,409,244
2018	1,500,000,000	2	4	3,000,000,000	4,198,455,897
2019	5,635,609,063	3	9	16,906,827,189	5,135,502,551
2020	3,000,000,000	4	16	12,000,000,000	6,072,549,205
2021	3,000,000,000	5	25	15,000,000,000	7,009,595,858
$\Sigma$	25,567,988,493			23,426,166,340	

Source: Processed data (2022)

Table 4.17 shows that The development of the realization and target of valid zakat in Simeulue Regency in the 11 fiscal years shows a continuous increase, where the trend of zakat for 2011-2021 has increased, when viewed from the realization of zakat tends to fluctuate.



**Figure 4.5 Realization of Zakat and Trend of Zakat**

Based on Figure 4.5 above illustrates that the realization of zakat in the last three years is very far from the trend of zakat, this condition is caused by declining infaq funds and others.

**Discussion**

**Trend Analysis of Regional Tax Revenue in Simeulue Regency**

The trend of local taxes for the years 2011-2021 has increased, but when viewed from the realization Local taxes in the last three years are very far from the trend of local taxes, this condition is caused by the lack of revenue from hotel taxes, restaurant taxes and entertainment taxes caused byemic covid-19. This shows that the increase in the realization of local taxes increases in line with the increasing trend of local taxes, this corresponds to opinion of previous researchers.

The results of this study support the opinion of Anita (2016) which states that if local tax revenues increase, the trend of local taxes is positive which will increase local revenue.

**Trend Analysis of Regional Retribution Receipts in Simeulue Regency**

Trends in regional levy receipts for the year 2011-2021 tends to experience a decline, when viewed from the realization of regional levies also tends to decrease. This shows that the realization of regional retribution moves in accordance with the movement of regional retribution trends. Enhancement The realization of regional retribution increases in line with the increasing trend of regional retribution, this is in accordance with the opinion of previous researchers.

The results of this study are in line with research Gani (2013) who concludes that the retribution trend carried out to project regional retribution revenues from 2008 to 2009 shows that there is a decline every year.

**Trend Analysis of Separated Regional Wealth Revenue in Simeulue Regency**

The trend of separated regional wealth results in Simeulue Regency in the 11 fiscal years shows a continuous increase, when viewed from the realization of the results of separated regional wealth management as well as an increase.

This is in line with study Susila (2015) The results of separated regional wealth show positive results, meaning an increase from the previous year.

**Trend Analysis of Other Legitimate PAD Revenues in Simeulue Regency**

Other Trends The legitimate PAD in Simeulue Regency in the 11 fiscal years shows a continuous increase, however when viewed from the realization of other legitimate PAD in the last three years, it is very far from the trend of other legitimate PAD, this condition is caused by the decline in income from other sources of PAD. This shows that the increase in the realization of other legitimate PAD increases in line with the increasing trend of other legitimate PAD.

The results of this study support Hasibuan's opinion (2020) which states that if the realization of other legitimate PAD increases, the trend of other legitimate PAD is positive which will increase regional original income.

**Analysis of Zakat Trends in Simeulue Regency**

Zakat trend for 2011-2021 has increased continuously, but when viewed from the The realization of zakat in the last three years is very far from the trend of zakat, this condition is caused by declining infaq funds and others.

The results of the study are in line with the results of Susila (2015) Zakat shows positive results, meaning an increase from the previous year.

## Conclusion

Based on the results of the data research, it is concluded that the trend of local taxes in the Siemeulue Regency Government during 2011 to 2021 has increased, while the trend of regional levies on the Siemeulue Regency Government during 2011 to 2021 has decreased, the trend of regional wealth proceeds being separated from the Siemeulue Regency Government during 2011 to 2021 has increased, other trends in the legitimate pad of the Siemeulue Regency Government during 2011 to 2021 have increased and the trend of zakat in the Siemeulue Regency Government during 2011 to 2021 has increased. This shows that the increase in the realization of regional taxes, regional retribution, the results of separated regional assets, other legal pads,

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Qanun No 1 Tahun 2008 Tentang Pengelolaan Keuangan Aceh

**TREND ANALYSIS OF REGIONAL ORIGINAL INCOME IN SIMEULUE REGENCY**  
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