Analysis of Regional Tax Performance in Supporting Post-Covid-19 Fiscal Rehabilitation in Lombok Utara Regency

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Abstract
This research aims to analyze the Performance of Regional Taxes in Supporting Post-Covid-19 Fiscal Rehabilitation in Lombok Utara Regency. The data used is secondary data to determine how regional taxes are able to support post-Covid-19 fiscal rehabilitation. The collected data was then analyzed by researchers using Economic Value, Efficiency, Effectiveness and Fiscal Needs analysis tools. The results of the research show that the regional tax performance is classified as economical with a percentage of 87%, and is included in the very efficient category, indicated by a percentage value of 8%. In addition, the regional tax performance of Lombok Utara Regency is included in the less effective in collecting and administering regional taxes with percentage value 65%. The fiscal needs of Lombok Utara Regency are 23 times greater than the standard fiscal needs of the entire West Nusa Tenggara province.

Keywords: Number of Dependents, Labor, Land Area and Costs.

1. INTRODUCTION

Concerning regional government was the beginning of regional autonomy, namely giving a greater role to districts or cities in managing their own households [1]. Regional governments in carrying out government, development and community affairs must be in accordance with the aspirations of the regional communities concerned [2]. In this regard, regional government policy cannot be denied that it must focus on improving the quality of services to the community through regional financial management which aims to increase its role in regional development.

Regional autonomy requires regions to be more active in seeking sources of income to finance regional government expenditure and development. The ability of a region to increase the income of its citizens in exchange for public goods and services is fundamental to the region's economic progress [3]. This is also in accordance with Awalia et al. [4] opinion that there are four factors that influence the implementation of regional autonomy, namely, people, finance, equipment, organization and management. Therefore, in regional autonomy, there is implementation of decentralization with the aim of increasing the efficiency and effectiveness of regional government, especially in regional financial management.

According to Agyabeng-Mensah et al. [5] there are several ratio analyzes in measuring regional financial performance which are developed based on financial data sourced from the Regional Revenue and Expenditure Budget (APBD), one of which is the effectiveness and efficiency ratio. According to Abdullah et al. [6], effectiveness and efficiency are also included in the concept of value for money, namely a tool for measuring the performance of activities, programs and organizations. What indicates the implementation of fiscal decentralization is the enactment of Law no. 28 of 2009 which replaced the previous law, namely Law no. 34 of 2000 concerning Regional Taxes and Levies.

Based on Amarulloh and Abdurrohim [7], regions must be able to explore potential sources of Pendapatan Asli Daerah (PAD) to the maximum, but of course this must be within the corridor of applicable laws and regulations. Therefore, in exploring potential financial sources, regional governments are given the opportunity to determine the type of PAD by taking into account the provisions regulated in the 2004 Central and Regional Financial Balance Act. In PAD itself there are several types of regional income, one of which is regional tax. In general, according to Soemitro, taxes are people's contributions to the state treasury based on law (which can be enforced) without receiving reciprocal services (contra-performance)
which can be directly addressed and which are used to pay for public expenses.

Tax has characteristics/elements including [8]:

a. Taxes are collected based on general norms or laws
b. It cannot be shown that there are any direct counter-performances
c. People’s contributions to the state (both central and regional government).
d. Intended for government spending, which, if there is a surplus from the tax income, is used to finance public investment..
e. Has budgetary/ budgetary and regularen/ managing objectives.

According to Law Number 34 of 2000 concerning Regional Taxes and Regional Levies in Article 1 Paragraph 6 as an amendment to Law No. 18 of 1997, these are mandatory contributions made by individuals or bodies to regions without direct direct compensation which is balanced and used to finance the administration of regional government and regional development. Taxes are the spearhead used to finance the determined budget. However, tax non-compliance is one of the most pressing public policy challenges. Non-compliance, especially in developing countries, weakens the ability of government authorities to provide goods and services in poverty-sensitive areas such as education and health care [9].

2018-2020 will not be an easy year for the Lombok Utara Regency Regional Government in carrying out its functions. The occurrence of natural disasters, earthquakes and Covid-19, has become a pressure that has had a significant influence on the regional government of Lombok Utara Regency, this can be seen from the impact on the implementation of the 2018-2020 APBD, starting from income, expenditure and financing. Before the pressure occurred, namely in 2014-2017 the APBD continued to experience positive growth. In 2018, pressure began to occur, a series of consecutive earthquakes starting on July 29 2018 (6.4 SR) then followed by an earthquake on a larger scale (7 SR) on August 5 2018 had resulted in very severe damage to the area in KLU [10].

During the recovery period that was being carried out by the Lombok Utara Regency Regional Government with all the existing limitations, on March 2 2020, even heavier pressure occurred again. This pressure not only has an impact on the regional government of Lombok Utara Regency, but is much broader so that the impact is felt by Indonesia and the world. The pressure in 2020 was caused by the emergence of a virus called the Corona Virus (Covid19). The emergence of Covid-19 in March had an increasingly burdensome impact on the financial performance of the Lombok Utara Regency regional government during the post-earthquake recovery period. Coronaviruses (Cov) are viruses that infect the respiratory system and are called Covid-19. First appearing in Wuhan on December 30 2019, it is known that at the beginning of its spread there were at least 188 countries that confirmed exposure to the Covid-19 virus [11].

In 2021, Lombok Utara Regency can be said to be going through the pandemic phase because the economy has started to improve and there has been a decrease in suspected positive cases of Covid-19 and there has been no increase. Apart from that, Lombok Utara Regency is included in the eight regions that have PPKM level 2 status in accordance with the instructions of the Minister of Home Affairs (Inmendagri) Number 48 of 2021, so that based on this status, community economic activities and activities can gradually reopen, including offices, schools and means of worship. Of course, this is done by complying with health protocols and considering vaccination coverage.

One illustration of the improvement in post-pandemic conditions, namely from the tourism sector, is the increase in the intensity of renewal of the tourism sector in Lombok Utara Regency, namely adaptation, events (MICE) and marketing strategies [12]. From the explanation of the conditions that occurred, it had a significant influence on the GRDP of Lombok Utara district, as can be seen in the following table:

<table>
<thead>
<tr>
<th>District/City area</th>
<th>2018</th>
<th>2019</th>
<th>2020</th>
<th>2021</th>
<th>2022</th>
</tr>
</thead>
<tbody>
<tr>
<td>West Lombok Regency</td>
<td>0.57</td>
<td>3.84</td>
<td>-7.03</td>
<td>3.40</td>
<td>3.46</td>
</tr>
<tr>
<td>Central Lombok Regency</td>
<td>3.14</td>
<td>4.04</td>
<td>-6.67</td>
<td>4.03</td>
<td>3.55</td>
</tr>
<tr>
<td>East Lombok Regency</td>
<td>3.40</td>
<td>4.70</td>
<td>-3.12</td>
<td>3.12</td>
<td>3.18</td>
</tr>
<tr>
<td>Sumbawa Regency</td>
<td>4.16</td>
<td>4.86</td>
<td>-4.18</td>
<td>1.87</td>
<td>3.21</td>
</tr>
<tr>
<td>Dompu Regency</td>
<td>4.38</td>
<td>4.46</td>
<td>-3.21</td>
<td>1.68</td>
<td>2.95</td>
</tr>
<tr>
<td>Bima Regency</td>
<td>4.04</td>
<td>4.26</td>
<td>-3.53</td>
<td>1.79</td>
<td>2.83</td>
</tr>
<tr>
<td>West Sumbawa Regency</td>
<td>-34.57</td>
<td>-1.15</td>
<td>28.79</td>
<td>-0.33</td>
<td>24.14</td>
</tr>
<tr>
<td>Lombok Utara Regency</td>
<td>-0.87</td>
<td>5.86</td>
<td>-7.46</td>
<td>1.38</td>
<td>3.49</td>
</tr>
<tr>
<td>Mataram City</td>
<td>4.95</td>
<td>5.58</td>
<td>-5.52</td>
<td>3.27</td>
<td>3.53</td>
</tr>
<tr>
<td>Bima City</td>
<td>4.70</td>
<td>5.15</td>
<td>-4.95</td>
<td>2.08</td>
<td>2.70</td>
</tr>
</tbody>
</table>

Table 1 Growth Rate of Gross Regional Domestic Product at Constant Prices 2010 (%)
Based on the table above, it shows how the GRDP achievements of each district in NTB are. GRDP itself provides a picture of real economic growth achievements from year to year, where this growth is also influenced by taxes. In accordance with the GDP data above, it can be seen that from 2018-2022 it experienced fluctuations. If we focus on Lombok Utara district, from 2018-2022 there will be changes in the level of GRDP. The GDP value itself can show the economic condition of a region each year. 2018 and 2020 show GRDP levels of -0.87% and -7.46%. During that year there was a decline in economic performance, in 2018 there was an earthquake and in 2020 there was a Covid-19 outbreak. GRDP, which is shown with a minus figure, indicates a decline in economic activity in the form of a decrease in output due to narrowing of industrial activity caused by a decrease in the level of public consumption and layoffs. This condition certainly has an impact on tax absorption by the government and of course leads to problems with economic growth. Therefore, researchers are trying to analyze the performance of regional taxes after the crisis described previously.

Local governments certainly have high hopes for their original sources of income. This is of course based on how regional autonomy should be implemented. However, if you look at the projections in the Budget Realization Report above, it indicates that in the period starting from 2017-2021, Lombok Utara Regency regional taxes experienced fluctuations due to the pressures described previously. Implementing reconstruction or rehabilitation of revenue instruments is of course the biggest task for the Lombok Utara Regency government, so it is required to make every effort, from policy to implementation. The amount of tax collected by the regional government will also have an impact on Lombok Utara's PAD. The amount of PAD will give an idea of the government's ability to carry out financing originating from original income, this is in accordance with Aziz [13] view of the importance of the potential for local original income.

Therefore, the government has a big task in rehabilitating the economy in Lombok Utara Regency by maximizing the various existing potentials. Based on this background, researchers are interested in conducting research with aims to analyze the Performance of Regional Taxes in Supporting Post-Covid-19 Fiscal Rehabilitation in Lombok Utara Regency.

2. METHOD

The type of research used is quantitative descriptive, that is, by collecting, classifying, analyzing and interpreting data obtained from companies/agencies so that it can provide an overview of the real situation. The research will be conducted in Lombok Utara Regency. Data collection methods are obtained indirectly or through available sources, using documentation studies, namely obtaining data through literature, namely collecting data through indirect sources related to the topic of discussion, such as previous research that has been carried out, literature, , documents, websites that are related to the object to be researched to obtain data in the form of financial reports published by companies/government agencies. So the data collection method in this research will be carried out by accessing data publications or financial reports by the Lombok Utara Regency regional government.

Secondary data sources are data obtained not through direct sources but could be through other people or documents. The author obtained existing data through the Regional Revenue Agency. As a first step, researchers will classify financial reports according to types of income or income and expenses every year starting from 2018-2022.

Data Analysis Procedures and Techniques
1. Data Analysis Procedures
   a. Classification of income and expenses with collected data
   b. Carry out data analysis using four methods, namely effectiveness analysis, efficiency analysis, economic level analysis, fiscal needs analysis

2. Data Analysis Techniques
   Researchers use the following data analysis techniques:
   a. Economic Ratio
      According to Baele et al. [14], the economic aspect can be formulated as follows:
      \[
      \text{Economical} = \frac{\text{Realization of local tax collection costs}}{\text{Budget for local tax collection costs}} \times 100\%
      \]
   b. Efficiency Ratio
      The level of efficiency of regional tax performance can be measured by comparing the costs of collecting regional taxes with the realization of regional tax revenues [15].
      \[
      \text{Efficiency} = \frac{\text{Realization of local tax collection costs}}{\text{Realization of regional tax revenues}} \times 100\%
      \]
   c. Effectiveness Ratio
      To calculate and measure the effectiveness of regional tax management, you can use a comparison of actual revenue with revenue targets (Mahsun, 2009), with the following formula [16]:
      \[
      \text{Effectiveness} = \frac{\text{Realization of regional tax revenues}}{\text{Regional tax revenue target}} \times 100\%
      \]
   d. Fiscal Needs
      \[
      \text{IPPP} = \frac{\text{PPP}}{\text{SKF}}
      \]
Note:
IPPP: Per Capita Public Service Index
SKF: Fiscal Needs Standard
PPP: Total routine expenditure and regional development

\[
PPP = \frac{\text{Routine Expenditures} + \text{Development Expenditures}}{\text{Total population}}
\]

\[
SKF = \frac{\text{Total Regional Expenditure}}{\text{Number of population}}
\]

3. RESULT AND DISCUSSION

Analysis and Research Results

1. Economical

Table 8 Economic Analysis of Lombok Utara Regency Regional Tax Performance in 2021

<table>
<thead>
<tr>
<th>Realization of Expenditures (IDR)</th>
<th>Shopping Budget (IDR)</th>
<th>Economic Value (%)</th>
<th>Criteria</th>
</tr>
</thead>
<tbody>
<tr>
<td>2,108,359,850</td>
<td>2,432,243,650</td>
<td>87</td>
<td>Economic</td>
</tr>
</tbody>
</table>

The purpose of calculating the economic level is to show whether the level of budget use in collecting regional taxes in Lombok Utara Regency has minimized expenditure to achieve the desired tax target. Therefore, the economic level can be calculated by measuring the percentage of the comparison between actual costs and the set budget. Based on table 8 above, it is shown in the realized cost column of IDR 2,108,359,850 which was obtained from the realization of regional revenue management costs minus the realization of costs for coaching and supervising regional levy management (attached in attachment 1). Likewise, in obtaining a budget of IDR 2,432,243,650, that is by reducing the budget for regional revenue management costs minus the budget for monitoring regional levy management costs. Researchers used this calculation because the financial report released by the Lombok Utara district government for regional revenue management costs is still general in nature.

2. Efficiency

Table 9 Efficiency Analysis of Lombok Utara Regency Regional Tax Performance in 2021

<table>
<thead>
<tr>
<th>Realization of Expenditures (IDR)</th>
<th>Realization of Tax Revenue (IDR)</th>
<th>Efficiency Value (%)</th>
<th>Criteria</th>
</tr>
</thead>
<tbody>
<tr>
<td>2,108,359,850</td>
<td>25,512,304,152</td>
<td>8</td>
<td>Very Efficient</td>
</tr>
</tbody>
</table>

Analysis of efficiency values in the regional tax performance of Lombok Utara Regency aims to determine the percentage level of maximizing the use and utilization of budgeted costs to achieve the regional tax revenue target in Lombok Utara Regency. Calculations can be done by finding the percentage by comparing realized costs with realized regional tax revenues.

Table 10 above shows that the amount of realized costs for tax collection is IDR 2,108,359,850 which is obtained from the realization of regional revenue management costs minus the realization of costs for coaching and supervising regional levy management. Meanwhile, the amount of realized regional tax revenue is IDR 25,512,304,152 from the budgeted target of IDR 39,482,282,800. Based on the calculation results, it is shown that the percentage level of efficiency in the use and utilization of costs for local tax collection is 8%, which is then included in the very efficient criteria.

3. Effectiveness

Table 10 Analysis of the Effectiveness of Lombok Utara Regency Regional Tax Performance in 2021

<table>
<thead>
<tr>
<th>Realization of Tax Revenue (IDR)</th>
<th>Tax Revenue Target (IDR)</th>
<th>Effectiveness Value (%)</th>
<th>Criteria</th>
</tr>
</thead>
<tbody>
<tr>
<td>25,512,304,152</td>
<td>39,482,282,800</td>
<td>65</td>
<td>Less effective</td>
</tr>
</tbody>
</table>

The calculation of the Effectiveness value is intended to show the level of success in achieving the targets that have been set. The effectiveness value can be obtained by calculating the percentage of the ratio between actual revenue and the regional tax revenue target that has been set. Based on table 10 above, it shows that the regional tax revenue target for Lombok Utara Regency in 2021 is IDR 39,482,282,800 and IDR 25,512,304,152 was successfully realized. The realization of this revenue consists of hotel tax of IDR 972,391,301, restaurant tax of IDR 2,232,020,970, entertainment tax of IDR 781,585, advertising tax of IDR 188,802,000, street lighting tax of IDR 7,512,598,080, parking tax of IDR 7,320,400; ground water tax IDR 58,114,500, wallet bird’s nest tax IDR 650,000, non-metallic mineral and rock tax IDR 421,697,120, land and building tax IDR 6,599,850,682, and land and building rights acquisition fees IDR 7,518,077,514.

Based on the results of the analysis shown in table 11 above, it shows that the value of the regional tax effectiveness level for the Lombok Utara Regency government is 65% with the criteria being less effective, which can be interpreted as meaning that the regional government has not met the revenue target that has been set for 2021.

4. Fiscal Needs

Fiscal needs are a benchmark for regional funding needs to carry out basic public service functions. The higher the index of the average standard fiscal needs per province, the greater the fiscal needs of a region. Based on references to the analysis of fiscal needs from Drs. Ec. Soetanto Warsoko, MM in his journal entitled Analysis of Regional Financial
Capacity in Facing Regional Autonomy Case Study of Siduarjo Regency formulated a formula to prioritize calculating the average standard needs per province and then calculating the actual expenditure per capita in the district, along with the stages of analyzing the fiscal needs of Lombok Utara Regency.

Table 11 SKF (Standard Fiscal Needs) of Lombok Utara Regency in 2021

<table>
<thead>
<tr>
<th>NTB Regional Expenditures 2021 (IDR)</th>
<th>Total population (Person)</th>
<th>Number of Districts</th>
</tr>
</thead>
<tbody>
<tr>
<td>5,528,931,855,427</td>
<td>5,405,385</td>
<td>10</td>
</tr>
</tbody>
</table>

Average standard of fiscal needs IDR 102,285,63

The calculation of fiscal need standards was carried out to determine fiscal need standards in West Nusa Tenggara Province for measuring fiscal needs per district, especially Lombok Utara Regency. The standard measurement of fiscal needs is calculated by comparing regional expenditure divided by the population divided by the number of districts. As stated in the table above, the amount of regional expenditure for the province of West Nusa Tenggara is IDR 5,528,931,855,427. The amount of regional expenditure in West Nusa Tenggara province can be seen in the report attached to the regional expenditure account.

In this study, researchers conducted an analysis of the standard fiscal needs in West Nusa Tenggara Province, namely by calculating the population and the number of districts in West Nusa Tenggara province to obtain the average fiscal needs per person that must be met by the provincial central government in each district. Because if it only involves population, then the fiscal needs in the district will not be met. Meanwhile, if you only involve the number of districts in the province, you will not get the average needs per person in each district. Therefore, in this analysis the researcher obtained the result that the standard fiscal needs in West Nusa Tenggara Province per district is IDR 102,285,63

Table 12 PPP (Actual Expenditure per Capita) Lombok Utara Regency in 2021

<table>
<thead>
<tr>
<th>Routine Expenditures and Development of Lombok Utara Regency in 2021 (IDR)</th>
<th>Population of Lombok Utara Regency in 2021 (People)</th>
<th>Actual expenditure per capita</th>
</tr>
</thead>
<tbody>
<tr>
<td>604,395,118,396</td>
<td>252,949</td>
<td>IDR 2,403,630</td>
</tr>
</tbody>
</table>

The calculation of actual expenditure per capita (PPP) is aimed at finding out the average government expenditure to fulfill public services in Lombok Utara Regency in 2021. The calculation formula is a comparison between routine and development expenditure with the population of Lombok Utara Regency in 2021. Based on the analysis results in the table above it can be seen that the actual expenditure per capita (PPP) of Lombok Utara Regency in 2021 is IDR 2,403,630.

Table 13 IPPP (Per Capita Public Service Index) Lombok Utara Regency 2021

<table>
<thead>
<tr>
<th>Actual expenditure per capita Lombok Utara Regency in 2021 (IDR)</th>
<th>NTB Fiscal Needs Standards 2021 (IDR)</th>
</tr>
</thead>
<tbody>
<tr>
<td>2,403,630</td>
<td>102,285,630</td>
</tr>
</tbody>
</table>

Per Capita Public Service Index 23.49919449

Based on the analysis that has been carried out previously, namely analyzing the standard fiscal needs and then carrying out calculations to obtain the actual per capita expenditure for Lombok Utara Regency in 2021. So the next stage is to analyze the IPPP (Public Service Per Capita Index). Calculating IPPP is done by comparing the actual per capita expenditure of Lombok Utara Regency with the standard fiscal needs of West Nusa Tenggara Province for 2021.

The per capita expenditure value for Lombok Utara district was previously calculated by comparing the value of routine expenditure and development for Lombok Utara Regency in 2021 with the population of Lombok Utara district in 2021, which then resulted in a result of IDR 2,403,630. Meanwhile, the fiscal needs standard is obtained from comparing regional expenditure with the population and number of districts in West Nusa Tenggara, which then results in the standard fiscal needs required by the people of West Nusa Tenggara being IDR 102,285.63. So, based on the results of the analysis above, it was found that the per capita public service index for Lombok Utara district is 23 times greater than the average standard fiscal needs in West Nusa Tenggara Province for 2021.

Discussion

1. Economical

Economic concepts are generally related to the concept of costs to obtain units of input. Input economics means that input resources should be obtained at lower prices, namely prices that are close to market prices. Economical is defined as economical or appropriate, which also includes careful or thorough management and no waste. Economics (frugality) is the level of costs incurred to carry out an activity or obtain something. Economic ratios in managing finances are seen through a comparison between the expenditure budget and its realization and the percentage level of achievement. Economic ratios can be said to be good if the level of expenditure realized is lower than what has been budgeted [17].

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Based on the analysis carried out by researchers, it was shown that the results of the analysis of the economic value of regional taxes in Lombok Utara Regency were 87%. From the results of this analysis, it can be said that regional tax collection in Lombok Utara Regency in 2021 has been maximized in the utilization or use of the budget that has been determined. The budget for regional revenue collection activities, specifically regional tax revenue, is IDR 2,432,243,650 with actual utilization of IDR 2,108,359,850 with the remaining budget being IDR 323,883,800.

If we look at the economic value ratio previously explained, the regional tax performance of Lombok Utara district can be said to be good. It is shown in the results of this analysis that the utilization of the budget used to meet the regional tax revenue target in the 2021 budget year has been carried out optimally and has not exceeded the budget that has been determined in accordance with the criteria of good economic value by Ikawati [16].

2. Efficiency

In the opinion Nur and Emanuel [18], efficiency is closely related to the concept of productivity. Efficiency measurements are carried out using a comparison between the output produced and the input used. The operational activity process can be said to be efficient if a particular product or work result can be achieved with the lowest possible use of resources and funds (spending well). The efficiency ratio value from the results of the previous analysis has shown an efficiency ratio percentage of 8% in the very efficient category. In accordance with the efficiency level criteria from Kepmendagri No. 690,900,327 of 1996 concerning financial performance assessment guidelines stated that if the percentage ratio is above 80%, the more efficient it is.

On the other hand, if the ratio percentage is below 80%, then it is considered efficient to very efficient financial management. In accordance with the analysis carried out and the objectives of this research, the efficiency ratio analysis in this case concerns the comparison of output and input for the implementation of budgeted cost management to achieve the regional tax revenue target in Lombok Utara Regency for the 2021 fiscal year.

The analysis process was carried out by comparing the realization of costs/expenditures of IDR 2,108,359,850 and the realization of regional tax revenues of IDR 25,512,304,152, which then reached the very efficient criteria with a percentage ratio of 8%. It can be seen from the analysis results that the efficiency ratio can be achieved very well. Good cost management in achieving regional tax revenue targets provides the conclusion that the performance of regional tax collection positions after Covid-19 has been very good. These results also have an influence on stimulating the economy of Lombok Utara Regency to improve. Taxpayers’ efforts to fulfill the taxes that must be paid provide stimulation to get back on their feet.

3. Effectiveness

The opinion of Ikawati [16], states that effectiveness is basically related to the achievement of policy goals or targets (results). Operational activities can be said to be effective if the activity process achieves the final policy goals and objectives (spending wisely). Effectiveness shows success or failure in achieving goals and this effectiveness also affects expenditure. The effectiveness of revenue receipts is a comparison between the realization of tax revenues and the utilization of determined revenue revenues, in order to determine whether the goals have been achieved successfully or not. However, in this study it has been shown from the results of the analysis that the comparison results are 65% which is included in the less effective category. In accordance with the efficiency level criteria from Kepmendagri No. 690,900,327 of 1996 concerning financial performance assessment guidelines that is said to be effective if the ratio percentage is in the range of 90% and above and is said to be less effective if the ratio percentage range is from 90% and below [19], [20]. Therefore, the performance of regional taxes in terms of revenue is not good enough because it has not reached the budgeted revenue target.

Tax revenue realized in 2021 is IDR 25,512,304,152 from the target of IDR 39,482,282,800, a decrease from previous years, this can be seen in the following table.

Table 14 Comparison of Lombok Utara Regency Regional Tax Effectiveness Values 2018-2021

<table>
<thead>
<tr>
<th>Year</th>
<th>Revenue Target (IDR)</th>
<th>Realized Revenue (IDR)</th>
<th>Effectiveness (%)</th>
<th>Criteria</th>
</tr>
</thead>
<tbody>
<tr>
<td>2019</td>
<td>77,277,488,994</td>
<td>68,816,145,279</td>
<td>89</td>
<td>Effective enough</td>
</tr>
<tr>
<td>2020</td>
<td>115,955,582,300</td>
<td>83,896,563,720</td>
<td>72</td>
<td>Less effective</td>
</tr>
<tr>
<td>2021</td>
<td>41,726,069,607</td>
<td>36,083,644,392</td>
<td>86</td>
<td>Effective enough</td>
</tr>
<tr>
<td>Average</td>
<td>39,482,282,800</td>
<td>25,512,304,152</td>
<td>65</td>
<td>Less effective</td>
</tr>
</tbody>
</table>

It can be seen in table 15 above that in 2018 actual revenue was recorded at IDR 68,816,145,279 from the target of IDR 77,277,488,994 and was included in the quite effective category. The following year,
namely 2019, experienced an increase in the target, because the government had made improvements to the impact of the earthquake that occurred in 2018 to IDR 115,955,582,300 and the realization achieved by the government was IDR 83,896,563,720 which was in the less effective category. As previously explained, the success of achieving targets depends on the quality of financial management to finance tax collection. 2020 experienced a decrease in actual revenue compared to the previous year 2019 and also experienced a decrease in revenue targets. This happened because changes to the APBD had been made based on the Covid-19 pandemic situation. The realized value was IDR 36,083,644,392 from the target of IDR 41,726,069,607 in the quite effective category. So it can be concluded according to the results of the analysis in the table above that the regional tax performance of Lombok Utara Regency in the period 2018-2021 has not been said to be effective.

4. Fiscal needs
Each region must provide public services to the people in its area, regardless of whether they are permanent residents or immigrants. Regions with dispersed populations must bear the burden of per capita expenditure on construction and maintenance of roads and various types of public facilities. The larger the area and the greater the population in the area, the costs of providing public facilities will automatically increase. So, basically fiscal needs are regional needs to finance all expenditures in order to carry out regional functions and authority in providing public services (expenditure needs).

In general, the issue of fiscal decentralization is always focused only on the regional revenue aspect. However, discussions on the expenditure side are no less important in its implementation. Because the essence of delegating authority and managing regional income sources is actually improving the quality of community services. This can be achieved if the use of funds can be conceptualized in such a way, so that public services can run in a directed and optimal manner. Therefore, based on the results of the analysis, the fiscal needs of Lombok Utara Regency are 23 times higher than the average fiscal needs in West Nusa Tenggara province, which then links the economic ratio, efficiency and effectiveness of regional tax performance to provide an overview to the government of the right steps. stimulate an increase in future income to fulfill fiscal needs and then allocate it for the implementation of its functions, for the provision of public services to help rehabilitate the fiscal in Lombok Utara Regency.

5. Percentage of regional tax contribution to regional original income

<table>
<thead>
<tr>
<th>Income Type</th>
<th>Contribution Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tax</td>
<td>29%</td>
</tr>
<tr>
<td>Retribution</td>
<td>4%</td>
</tr>
<tr>
<td>Income resulting from the management of separated regional assets</td>
<td>4%</td>
</tr>
<tr>
<td>Other valid PAD</td>
<td>63%</td>
</tr>
</tbody>
</table>

As seen in the table above, it shows that the amount of regional tax contribution in Original Regional Income is in second place after other legal PAD, namely 29% compared to 63%. Apart from that, regional taxes also only contribute 3% of the total regional income as a whole and are only able to cover development costs of 4% of the total operational expenditure of Lombok Utara Regency. It can be concluded that regional taxes in 2021 will only be able to contribute 29% of revenue for the sustainability of regional development and are intended for activities to procure facilities and infrastructure in accordance with the aim of allocating the proceeds from regional tax payments.

4. CONCLUSION
Based on the results of the analysis previously presented, it can be concluded that:
1. Based on the results of the economic level analysis, regional tax collection in 2021 is categorized as economical with a percentage value of 87%. This means that the government has managed the expenditure budget to be no more than what was budgeted. From the results of this analysis, it can be said that regional tax collection in Lombok Utara Regency in 2021 is quite optimal and with good performance in utilizing or using the budget that has been determined.
2. The level of regional tax efficiency in 2021 is included in the very efficient category, with a percentage value of 8%. It can be seen from the analysis results that the efficiency ratio can be achieved very well. Good cost management in achieving regional tax revenue targets provides the conclusion that the performance of regional tax collection positions after Covid-19 has been very good.
3. The effectiveness percentage value previously explained shows a percentage of 65% and is included in the less effective category because it is below the value of 100%. Therefore, the
performance of regional taxes in terms of revenue is not good enough because it has not reached the budgeted revenue target.

4. The results of the analysis of the per capita public service index show that the funding needs of the Lombok Utara district government to carry out basic service functions (environmental services, development services and protection services) are 23 times greater than the average funding needs of districts in West Nusa Tenggara province.

Author declaration
Author contributions and responsibilities
The authors made major contributions to the conception and design of the study. The authors took responsibility for data analysis, interpretation and discussion of results. The authors read and approved the final manuscript.

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Availability of data and materials
All data is available from the author.

Competing interests
The authors declare no competing interests.

5. REFERENCES


