ANALISIS KONTRIBUSI KOMPONEN PENDAPATAN ASLI DAERAH (PAD) DI KABUPATEN BULELENG TAHUN 2016–2024

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ABSTRAK

Penelitian ini bertujuan menganalisis kontribusi komponen Pendapatan Asli Daerah (PAD) terhadap total PAD Kabupaten Buleleng periode 2016–2024, mengidentifikasi tren perkembangannya, serta menganalisis elastisitas PAD terhadap indikator makroekonomi daerah. Latar belakang penelitian adalah pentingnya penguatan kemandirian fiskal di tengah dinamika desentralisasi fiskal dan penurunan Transfer ke Daerah (TKD). Penelitian menggunakan pendekatan deskriptif kuantitatif dengan metode analisis kontribusi, tren Least Square, dan elastisitas. Data sekunder bersumber dari laporan realisasi APBD Kabupaten Buleleng 2016–2024, data BPS, dan Dinas Pariwisata Kabupaten Buleleng. Analisis mencakup empat komponen PAD: Pajak Daerah, Retribusi Daerah, Hasil Pengelolaan Kekayaan Daerah yang Dipisahkan, dan Lain-lain PAD yang Sah. Hasil penelitian menunjukkan bahwa Lain-lain PAD yang Sah memiliki rata-rata kontribusi tertinggi (45,08%), namun melemah akibat reklasifikasi nomenklatur berdasarkan UU No. 1 Tahun 2022 tentang HKPD, sehingga turun drastis menjadi 1,78% pada 2024. Pajak Daerah rata-rata berkontribusi 39,73% dengan tren meningkat konsisten dan menjadi komponen paling prospektif. Retribusi Daerah (10,36%) dan Hasil Pengelolaan Kekayaan Daerah yang Dipisahkan (4,84%) berkontribusi rendah, meskipun keduanya menunjukkan tren meningkat. Analisis elastisitas menunjukkan PAD bersifat elastis terhadap PDRB (E = 1,53), realisasi investasi (E = 1,49), dan pertumbuhan ekonomi (E = 1,87), namun inelastis terhadap jumlah wisatawan (E = 0,33). Penelitian menyimpulkan bahwa optimalisasi PAD perlu difokuskan pada penguatan Pajak Daerah, peningkatan Retribusi Daerah secara organik, reformasi pengelolaan BUMD, serta peningkatan konversi aktivitas pariwisata menjadi penerimaan daerah guna memperkuat kemandirian fiskal Kabupaten Buleleng.

Kata Kunci: pendapatan asli daerah, kontribusi PAD, analisis tren, elastisitas PAD

ANALYSIS OF THE CONTRIBUTION OF LOCAL ORIGINAL REVENUE (PAD) COMPONENTS IN BULELENG REGENCY 2016–2024

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ABSTRACT

This study aims to analyze the contribution of each Local Own-Source Revenue (PAD) component to the total PAD of Buleleng Regency for the period 2016–2024, identify contribution development trends, and analyze the elasticity of PAD against regional macroeconomic indicators. The study is motivated by the importance of strengthening regional fiscal independence amid the dynamics of fiscal decentralization and the decline in Regional Transfer Funds (TKD). The study employs a quantitative descriptive approach using contribution analysis, Least Square trend analysis, and elasticity analysis. Secondary data were sourced from the budget realization reports (APBD) of Buleleng Regency for 2016–2024, Statistics Indonesia (BPS), and the Buleleng Regency Tourism Office. The analysis covers four PAD components: Regional Taxes, Regional Levies, Separated Regional Wealth Management Results, and Other Legitimate PAD. The findings reveal that Other Legitimate PAD recorded the highest average contribution (45.08%), but weakened structurally due to revenue nomenclature reclassification under Law No. 1 of 2022 on Financial Relations between the Central and Regional Governments (HKPD), dropping sharply to 1.78% in 2024. Regional Taxes averaged a 39.73% contribution with a consistently increasing trend, making it the most prospective component. Regional Levies (10.36%) and Separated Regional Wealth Management Results (4.84%) contributed modestly, though both showed upward trends. Elasticity analysis indicates that PAD is elastic with respect to GDP (E = 1.53), investment realization (E = 1.49), and economic growth (E = 1.87), but inelastic with respect to tourist arrivals (E = 0.33). The study concludes that PAD optimization should focus on strengthening Regional Taxes, organically growing Regional Levies, reforming regional government-owned enterprise (BUMD) management, and improving the conversion of tourism activities into regional revenue to reinforce Buleleng Regency's fiscal independence.

Keywords: *Regional Original Revenue, PAD contribution, trend analysis, PAD elasticity.*