

CHAPTER V

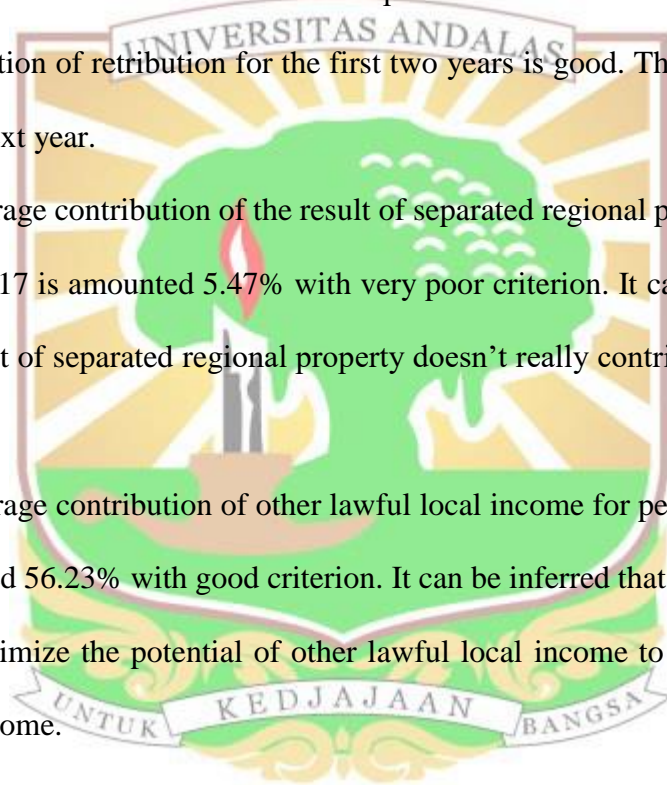
CONCLUSION AND RECOMMENDATION

1.1 Conclusion

This research can be concluded that:

1. The average growth of local tax for period 2013-2017 is amounted 24.75% with very unsuccessful criterion. The highest growth of local tax is in 2013 which is amounted 76.73% with successful criterion. Then for the next three years, it has decrease significantly. It can be inferred that local government can't maintain its performance in managing the local tax.
2. The average growth of retribution for period 2013-2017 is amounted 119.17% with very successful criterion. The highest growth of retribution is in 2013 which is amounted 595.61% with very successful criterion. It can be inferred that the performance of local government is really good in managing the retribution.
3. The average growth of the result of separated regional property for period 2013-2017 is amounted 8.22% with very unsuccessful criterion. It means that the performance of local government is really bad in managing this kind of local income source.
4. The average growth of other lawful local income for period 2013-2017 is amounted 56.49% with quite successful criterion. It can be inferred that the performance of local government is quite good.

5. The average contribution of local tax to total local tax for period 2013-2017 is amounted 17.55% with poor criterion. It can be inferred that local tax doesn't really contribute to total local income.
6. The average contribution of retribution to total local income for period 2013-2017 is amounted 20.74% with medium criterion. It can be inferred that local government doesn't maximize the potential of retribution. Whereas the contribution of retribution for the first two years is good. Then it has decrease in the next year.
7. The average contribution of the result of separated regional property for period 2013-2017 is amounted 5.47% with very poor criterion. It can be inferred that the result of separated regional property doesn't really contribute to total local income.
8. The average contribution of other lawful local income for period 2013-2017 is amounted 56.23% with good criterion. It can be inferred that local government has maximize the potential of other lawful local income to increase the total local income.
9. The growth and contribution trend of local income accounts has given the impact to related officer in making a decision. This analysis helps the related officer in making a decision related to local income accounts. For instance, when the total local income has decrease, the related officers will appreciate their staff by giving a bonus or reward that can motivate them to increase their performance in collecting the local income.



5.2 Research Implication

The implication of this research is to guide the local government in order to find the local government policy regarding the realization of local government budget that must be achieved for the next period. The output of this research can be used by related officer in making a decision toward the local income accounts.

5.3 Research Limitation

This research is limited to period 2013-2017. Then the focus of this research is only related to growth and contribution of local income. In addition, this research is just conducted in Pesisir Selatan Regency. The further information related to local income sources is not really available for the public. It just provides the budget realization report without any explanation.

5.4 Recommendation

The local government of Pesisir Selatan is expected to increase the total local income in order to realize the local government program. The local government is also expected to improve the skill of its staff in collecting the sources of local income. Then the next researcher is expected to conduct this research in another region. In addition, the next researcher needs to find further explanation related to local income. For instance, how this income is collected, why this local income has decrease in this year, how to increase the local income, and so forth.