

## **YOGYAKARTA SPECIAL PROVINCIAL GOVERNMENT POLICY IN EFFORTS TO INCREASE ORIGINAL LOCAL GOVERNMENT REVENUE AFTER THE COVID-19 PANDEMIC**

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### **Abstract**

*The Covid-19 pandemic has also impacted the Yogyakarta Special Region (DIY) sector. In 2020, the DIY city government anticipated a reduction of original DIY local government revenue from the previous target of 50%. The purpose of this research is to know the urgency of the policy of the provincial government of DIY in terms of the PAD after the pandemic of Covid-19 and to analyse the policy of the local government of DIY in terms of PAD expansion after the Covid-19 pandemic. The researcher used normative legal research for the study. The researcher used three methods of problem-based approach the statutory approach, the historical approach and the conceptual approach, which have the descriptive and prescriptive methods of specification research. In conclusion, the DIY provincial government policy's urgency in increasing the PAD after the Covid-19 pandemic is that the PAD experienced a contraction of 6,87% in 2021.*

**Keywords:** Policy; Provincial Government; Original Local Government Revenue (PAD); Covid-19 Pandemic

### **Abstrak**

*Pandemi Covid-19 juga berdampak pada sektor Daerah Istimewa Yogyakarta (DIY). Pada tahun 2020, Pemkot DIY mengantisipasi penurunan pendapatan asli daerah DIY dari target sebelumnya sebesar 50%. Tujuan dari penelitian ini adalah untuk mengetahui urgensi kebijakan Pemprov DIY dalam hal PAD pasca pandemi Covid-19 dan menganalisis kebijakan Pemda DIY dalam hal perluasan PAD pasca pandemi Covid-19. Peneliti menggunakan penelitian hukum normatif untuk penelitiannya. Peneliti menggunakan tiga metode pendekatan berbasis masalah, yaitu pendekatan undang-undang, pendekatan sejarah, dan pendekatan konseptual, yang mempunyai metode penelitian spesifikasi deskriptif dan preskriptif. Kesimpulannya, urgensi kebijakan Pemprov DIY dalam meningkatkan PAD pasca pandemi Covid-19 adalah PAD mengalami kontraksi sebesar 6,87% pada tahun 2021.*

**Kata Kunci:** Kebijakan; Pemerintah Provinsi; Pendapatan Asli Daerah (PAD); Pandemi Covid-19

### **A. Introduction**

Written in the 1945 Constitution of the Republic of Indonesia, Article 18 that to create a prosperous society quickly and evenly, the central government gives autonomy to the local government.<sup>1</sup> The provincial government needs to prepare for the essential thing: to increase the

<sup>1</sup> The 1945 Constitution of the Republic of Indonesia, Article 18.

ability to explore the resources through local government revenue and new potential financial resources.<sup>2</sup> The Original Local Government Revenue (PAD) was included as one resource to optimise the exploration.<sup>3</sup> DIY is one of the victims of the Covid-19 pandemic. The PAD of DIY comes from local government revenue, such as local tax and retributions; the profit of regional-owned enterprises and other income get affected, especially in the economy sector. Based on The Last Report of The Other Potential Original Local Government Revenue in DIY shows that the dependence on the central government is still high, and the desire for diluted revenue comes up naturally. The existing provincial government's DIY policies are already incompatible with the current condition in Indonesia during the Covid-19 pandemic. The urgency to create a DIY Provincial Government policy is needed to increase the PAD after the Covid-19 pandemic.

There are some literature reviews to do this study: Policy and Public Policy, Original Local Government Revenue as Part of Regional Financial Management, Covid-19 Pandemic, and The Declaration of National Health Emergency in Indonesia. A few studies had done related to PAD. Mei Rezki Dwi Inggawati with Ngadiman dan Muhtar did the first study, titled "The Strategy to Optimize the Local Retributions to Increase PAD (Study in Sleman Market Regency), in 2013. It studied the strategy to optimise the retributions market income of the office of Sleman Market Regency with five indicators. The result of these indicators came up pretty well. The second one was by Muhammad Kamal, titled "The Relation of Local Government to Manage PAD based on Act Number 23 of 2014" in 2019. This journal said that the local government's relationship must be done well due to local autonomy since the PAD is one of the most significant factors in increasing the local financial capacity. Jaeny Dezy Wijyantri did the third study, titled "The Influence of the PAD, DAU, Profit-sharing Fund and The Economic Growth to Capital Expenditure Before and After the Covid-19 Pandemic Era", in 2022. This study concluded that PAD significantly influences capital expenditure before and after the Covid-19 pandemic. There was no difference between PAD and capital expenditure before the Covid-19 pandemic also in the pandemic era. Meanwhile, there was a difference between PAD and capital expenditure. No significant influence was detected in allocating funds to capital expenditure before and after the Covid-19 pandemic.

These references underpin this research that was carried out to discover more about what policies were made as a local government effort to increase the Yogyakarta Special Region Original Original Local Government Revenue after the Covid-19 pandemic. The provincial government needs to make this effort to realise development capable of learning the community, mainly DIY, which is independent, advanced, fair, and prosperous. Based on this, this study was

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<sup>2</sup> Bambang Yudoyono, *Otonomi Daerah (Desentralisasi dan Pengembangan SDM Aparatur Pemda dan Anggota DPRD)*, (Jakarta: Pustaka Sinar Harapan, 1999), hlm. 7.

<sup>3</sup> Act Number 23 of 2014 on Local Government.

titled "Yogyakarta Special Provincial Government Policy in Efforts to Increase Original Local Government Revenue After Covid-19 Pandemic" with the problem formulation "What Urgency Is the Policy of Yogyakarta Special Provincial Government in Efforts to Increase Original Local Government Revenue after Covid-19?" and "What is the Yogyakarta Special Provincial Government's Policy in Efforts to Increase Original Local Government Revenue after the Covid-19 Pandemic?" which aims to identify the urgency of the Yogyakarta Special Provincial Government's policy to increase Original Local Government Revenue after the Covid-19 pandemic and to know and analyse Yogyakarta Special Provincial Government policy to improve Original Local Government Revenue after the Covid-19 pandemic.

## **B. Method**

In a study conducted by the researcher using the normative juridical law research method. Researchers use this method to focus more on research on existing policies, especially the Yogyakarta Special Provincial Government's policy on Regional Original Revenue. The researcher uses statute, conceptual, and historical approaches. This research specification is a descriptive and prescriptive analysis aimed at describing and analysing local government efforts towards the Yogyakarta Special Region PAD after the Covid-19 pandemic.

The sources of legal materials used in this study are primary, secondary and tertiary legal materials. Primary legal material includes The 1945 Constitution of the Republic of Indonesia; Article 25 of 2004 on the National Development Planning System; Act Number 28 of 2009 on Local Tax and Retributions; Act Number 13 of 2012 on The Special Region of Yogyakarta; Act Number 23 of 2014 on Local Government and other policies that related to this research. Secondary legal materials that can be used include journals, research journals, and literature books that correspond to this study. Tertiary legal materials include the Indonesian Dictionary of the Language and some articles. The method of collecting legal materials used in this study is the study of libraries. The method of analysis of legal materials used is qualitative analysis, as it is a study that focuses on legal norms present in various legislation.

## **C. Result and Discussion**

### **1. The Urgency of the Yogyakarta Special Provincial Government's Policy to Increase Original Local Government Revenue after the Covid-19 Pandemic**

#### **a. The Autonomy of DIY**

There is quite a close connection between the Republic of Indonesia and DIY regarding the development and dynamics of the nation-state. The political-juridic aspects of DIY as entities are intertwined with the beginnings of DIY. The recognition of authority and the

response given by the central government to DIY to handle matters in the administration and specialised issues was the form of Act Number 3 of 1950 concerning the Establishment of the Special Region of Yogyakarta. It was amended and added to the Act until the last time with Act Number 9 of 1955, valid until now. As the Law mentions, DIY becomes a provincial-level area, including the former Ngayogyakarta Kasultanan Region Hadiningrat and Pakualaman District Region. DIY privileges remain recognised in every Act governing local government. The Government enacted Act Number 13 of 2012 on DIY Privileges to adjust, change, and affirm the DIY Privileges. Achieving excellent and democratic governance and ensuring peace, community welfare, institutional roles, and responsibilities of the Kasultanan and the Kadipaten are the goals of the DIY Special Regulation.<sup>4</sup>

This arrangement is to maintain and develop the culture in Yogyakarta as a cultural heritage of the nation, which is also one of the responsibilities of the Kasultanan and Kadipaten. Act Number 13 of 2012 explains the authority on Specialty affairs in Article 7 paragraph regarding the method of filling positions, duties and power of Governors and Deputy Governors, institutions of DIY Regional Government, culture, land, and spatial arrangements. Therefore, the local government has a control that includes the power of the Privilege affairs according to Law Number 13 of 2012 and the authority according to Act Number 32 of 2004 concerning the local government. With the foundation of Act Number 32 of 2004, the position of DIY is the same or equivalent to that of the province, meaning that the Governor is the Head of the Autonomous Region and is the representative of the central government in the region.

#### **b. The Covid-19 Pandemic and the Decreasing of Original Local Government Revenue in the Special Region of Yogyakarta**

The Covid-19 pandemic, which is still an enemy of the world, including the Republic of Indonesia, has also profoundly impacted the city of Yogyakarta, a tourist city in town. The most significant impact of Covid-19 on DIY has on the economy. The Covid-19 pandemic has had enough impact on the economic sector to affect the economy eventually. The pandemic's effect occurs not only in the nation but also in the regions, including DIY. Indonesia's economy in the second quarter of 2020 has contracted growth of 5.32%.<sup>5</sup> Economic conditions are sharply employed, as in table 1, to 6.87%, with achievements below national economic growth in DIY. Financial condition analysis results from the DIY analysis of Gross Regional Domestic Product (GDP).<sup>6</sup> This activity is carried out annually by the Regional Research, Development and

<sup>4</sup> <https://jogjaprov.go.id/p/3-sejarah> access on 27 December 2022.

<sup>5</sup> Berita Resmi Statistik Pertumbuhan Ekonomi Indonesia Triwulan II-2020 No. 64/08/Th. XXIII, 5 Agustus 2020.

<sup>6</sup> Gross Regional Domestic Product on the basis of market price is the amount of gross value added from all sectors of the economy in a region. (Source : Badan Pusat Statistik)

Statistics Hall (BPPSD) of Bappeda DIY and the Central Statistics Agency (BPS) of DIY Province. The previously good economic conditions changed drastically in the first half of 2020 due to the Covid-19 pandemic. The DIY economy in the second quarter of 2020 contracted by 6.87% compared to the second quarter of 2019.

The DIY Government's Unexpected Expenditure Budget (BTT) has been reduced and allocated significantly for Covid-19 handling in 2021. This automatically affects the posture of the DIY APBD. The emphasis on reorganising the Regional Medium-Term Development Plan (RPJMD) and human resources will also focus on the tourism sector. The tourism revenue target from levy revenue is relatively small, only 10-15% of its effect on the DIY government. However, it is an essential component because other elements can still affect different sectors of the economy. The decline in PAD is affected by Covid-19 because the Covid-19 pandemic can indirectly impact existing regional sources of income and result in the target of local government not being achieved asset. Indonesians complain about which needs to be prioritised first between health and the economy. The public often debates this issue during this pandemic. The economic sector is a difficult discussion because it concerns PAD which will impact survival in an area. In this regard, economics broadly defines resources that include labour, energy, and natural finalists. A proper strategy needs to be planned by the local government to restore the PAD after Covid-19.

BTT can then be used for planning and development programs in supporting the Regional Government of DIY. If many programs stop, then automatically, activities that can contribute to PAD, according to RPJMD, will also be neglected. The realisation of the income of all local governments in DIY up to the first quarter of 2020, amounting to IDR 3.31 trillion or 20.21% of the ceiling, is shown in table 2. By percentage, that number decreased compared to the same period in 2019, which reached 22.65%. Recovering and rebuilding the economy from the Covid-19 pandemic is quite time-consuming. At the same time, the posture of the DIY Regional Budget in 2020 is considered to be no longer appropriate or proportional.

The implementation of functions and duties of the DIY Bappeda requires budget support, which is in the form of DIY APBD. In 2021, it can be seen in table 3 shows a change in the Bappeda DIY budget from IDR 24,326,672,340 to IDR 22,503,094,670. The difference showed a decrease of Rp 1,823,577,670. Another form of Bappeda DIY support is supported in the form of refocusing and budget reallocation by making changes to the 2021 budget. Support in this form is known to be carried out with the background as a form of fiscal consolidation to ensure the availability of health support, social assistance, and economic recovery efforts due to the Covid-19 pandemic.

Efforts to increase regional income were directed with the primary aim of supporting quality fiscal consolidation. This goal is achieved by maintaining the investment climate and

business competitiveness. The provincial income policy that the local government can make aligns with this goal of supporting economic transformation and recovery efforts after Covid-19. Based on the data from the Ministry of Finance (Kemenkeu), since May 8, 2020, there have been 530 regions that have been sanctioned for suspending the distribution of 35% of the General Allocation Fund (DAU) because they have not adjusted the APBD according to the main criteria because it still takes time to account of their capabilities. The local government must correct these things immediately because if not, PAD will experience a severe decline.

Covid-19 impacts various regional sectors, especially the economy, which is the decline in DIY regional revenue, a public problem that needs to be solved. The Government's policy is considered essential to adjust the condition of the people during the pandemic. An understanding of public policy is a set of government actions to solve general or public problems. The policy of doing something is usually in terms of laws and regulations issued by the government, which are binding and coercive. The government took a considerable role in establishing policies related to this problem so that the revenue of DIY PAD could be re-optimal.

## **2. The Yogyakarta Special Provincial Government's Policy in Efforts to Increase Original Local Government Revenue after the Covid-19 Pandemic**

In public policy formation procedures, a series of cycles are required that run with their stages so that they repeat and produce something. Bappeda DIY, by the performance cascade, supports the achievement of local government targets by increasing the governance capacity supported by the governance synergy program. The realisation of quality regional development planning became the target of the DIY Regional Headquarters within five years (2017-2022). There are also policy directions that need to be considered. With clear policy goals, strategies, and approaches in the DIY for the next five years to recover after the Covid-19 pandemic, the establishment of public policy should require several stages following general policy procedures, including:

### **a. Identify Problems and Needs**

The problems and needs identified in this case are the Covid-19 pandemic, which has considerably impacted the economic sector and resulted in a decline in DIY revenue.

### **b. Problem and Needs Analysis**

Based on the previously mentioned objectives, strategies, and policy directions, it becomes an analysis of the problems and needs of the community.

### **c. Information on Policy Plans**

The report on the analysis of this case became a guideline for the DIY Government to form a policy plan.



d. Formulation of Policy Objectives

The main goal that must be achieved in this issue and the need to increase the revenue of PAD after the DIY Government requires Covid-19.

e. Policy Model Selection

It is done primarily to determine the most effective and efficient approaches, methods and strategies to achieve policy objectives.

f. Determination of Social Indicators

In this case, the percentage of regional development target achievements for Regional Device Indicators Year N achieved/target indicator RPJMD x 100%.

g. Building Public Support and Legitimacy

The information must be informed of these policy plans refined to various parties relevant to the policy.

Public policy has particular characteristics or characteristics that are inherent to the fact that it is formulated. The following are some of the guidelines established by the DIY Government related to PAD, among others:

a. Regional Regulation of Yogyakarta Number 3 of 2018 on the Plan for Medium-Term Development of Special Region of Yogyakarta for 2017-2022

This regulation indirectly serves as a guideline for the DIY Government to form other policies within five years (2017-2022). With the characteristics of public policy already mentioned, it is relevant to the people's problems at that time. Since the policy was formed in 2018, it is considered less relevant to the Covid-19 pandemic in 2019. The DIY Regional Government has yet to consider the existence of Presidential Decree Number 11 of 2020 regarding the Determination of the Public Health Emergency of Corona Virus Disease 2019 (Covid-19). This is seen from the decline in the DIY economy in the second quarter of 2020, which contracted by 6.87% compared to the second quarter of 2019. In fact, the DIY government did not expect the situation to be unexpected, especially with the Covid-19 pandemic, which could considerably impact the entire regional sector, especially the economic sector.

b. Regional Regulation of Yogyakarta Number 11 of 2021 on Regional Finance Management

In this policy, one of the characteristics of public policy that is an action that leads to the goal is to realise an orderly, safe, prosperous, and justice society is appropriate. There still needs to be a consideration from the DIY Government regarding the Covid-19 pandemic, which should be included in this policy. Since this regulation was published in 2021, it is still in the lead in RPJMD for 2017-2022. These guidelines are irrelevant to the current condition of the community.

c. Special Regional Governor Regulation of Yogyakarta Number 115 of 2021 on Other Details of Valid Original Local Government Revenue

It is mentioned in consideration of the regulation that to optimise Original Local Government Revenue, expand the type of service to the community and strengthen the legal basis for implementing other local native income, guidelines must be prepared to collect additional local native revenue. The Original Local Government Revenue optimisation is by the community's condition, but it needs to be explained how to optimise it due to the Covid-19 pandemic.

d. Yogyakarta Special Region Regulation Number 2 of 2022 on Countermeasures Against Corona Virus Disease 2019

The decision of the DIY Government that just published the policy in 2022 is considered inappropriate because it should be the guidelines of other policies so that it can assess the condition of the people in DIY during the beginning of the Covid-19 pandemic. The DIY government should be responsible for ensuring the health of the people of DIY and its recovery efforts in various sectors due to the 2019 Corona Virus Disease pandemic. However, the DIY Regional Government did not quickly do this at the beginning of the Covid-19 pandemic. This regulation should have been published early in the Covid-19 pandemic because it aims to consider the previous laws, especially regarding the DIY regional budget.

e. Yogyakarta Special Region Governor Regulation Number 7 of 2022 Regarding the Development Plan for Yogyakarta Special Region in 2023 – 2026

The DIY Regional Government should have published this Regional Development Plan (RPD) at the beginning of the Covid-19 pandemic. In this policy, it is seen that the DIY Regional Government is trying to recover the condition of DIY after the Covid-19 pandemic. It was explained that in 2021, the DIY GDP increased by IDR 10.980 trillion, with its GDP value of IDR 149,369 trillion. Meanwhile, the value of PDRB is based on a constant price of IDR 27.42 trillion due to the Covid-19 pandemic, which carried out PPCMs where social and economic activities were so limited that the provision of accommodation and drinking was reduced by IDR 107,308 trillion.<sup>7</sup>

The role of local governments is certainly huge to respond to the wishes and demands of the people in handling Covid-19 in DIY. This is also inseparable from the crisis that the DIY Regional Government must face in case of a Covid-19 emergency. Residents may not take some policies under normal circumstances. Still, in such situations, it is possible to adopt policies stipulated in products of laws and policy regulations, such as local regulations, governor's regulations, and governor's instructions, solely to advance the public interest. Three programs still need to be fulfilled: the human development index, poverty reduction and this ratio by the DIY

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<sup>7</sup> Yogyakarta Special Region Governor Regulation Number 7 of 2022 Regarding the Development Plan for Yogyakarta Special Region in 2023 – 2026.



Regional Government in 2020. The Covid-19 pandemic became a significant element of why all three programs failed to meet. The Covid-19 pandemic, beyond this estimate, overwhelmed the DIY Regional Government, making it look like it was not responsive to the situation that occurred in DIY. Government administration, both by central and local governments, encourages and develops to achieve adequate economic growth for the population's welfare. Regarding the position, role, and development facilitator, the government takes political options to prioritise regional roles as development drivers. Through local autonomy and decentralisation policies, the government at the community level will be able to absorb the aspirations and participation of local people so that orientation is in line with the real needs of residents.

Ongoing recovery after Covid-19 in DIY is reflected in the realisation of regional income that reaches 100.50% or several IDR 5,703,100.31 in table 4 of the target of IDR 5,674,500,109,242,99.<sup>8</sup> This number can be achieved through PAD optimisation with intensification and extensification. This strategy is an effort to expand the scope of revenue. Three important things to consider in the effort to increase the area are increasing the objects and subjects of taxes and levies, increasing the size of determination, and reducing arrears. DIY has four policy steps to realise these two strategies aimed at community social and economic recovery: strengthening superior resources, building sustainable economic activities, strengthening strategic infrastructure and supporting development priorities considering the Covid pandemic-19, indicating an escalation in 2021. Some forms of policy to support these measures include the Special Regional Governor Regulation of Yogyakarta No. 20 of 2022 concerning the Technical Guidelines for the Development of Preneur Village which aims to encourage the realization of villages that have the ability to improve the dynamics of local economic entrepreneurship and wisdom; Yogyakarta Mayor Number 12 of 2022 on the Incentives for the Collection of Market Service Remuneration, Tera/Recycled Service Remuneration, Parking Service Remuneration on Public Road Edge, Parking Service Remuneration on Public Road, Parking Service Remuneration on Public Road, Parking Special Place Service Remuneration, Local Property Remuneration on The Yogyakarta City Trade Commission aims to improve the performance of the service, the work spirit for officials, regional income and benefits to the community; Yogyakarta Mayor Regulation Number 34 of 2022 on Micro Enterprise Pendering and Development aimed at improving capacity and self-sufficiency

Based on several strategies according to the Ministry of Finance that have been mentioned, DIY has used some of these strategies with the concept of extension and intensification. Strengthening superior resources became the first strategy undertaken by DIY. Building sustainable economic activities is still related to Micro, Small, and Medium Enterprises (UMKM),

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<sup>8</sup> Laporan Keterangan Pertanggungjawaban Akhir Masa Jabatan Gubernur DIY 2017-2022 dengan sumber dari BPKA DIY, 2022

where the natural form of this strategy is to encourage MSMEs as an accelerator for the recovery of the DIY economy affected by the Covid-19 pandemic. MSMEs in DIY itself have reached 324,700 units in 2022.<sup>9</sup> According to the Ministry of Finance, the two policies reflect the strategy of increasing human resources. Another method from the Ministry of Finance carried out by DIY is strengthening the tax database to continue strengthening strategic infrastructure and supporting development priorities. The DIY local government emphasises increasing local taxes and focuses on DIY MSMEs. DIY has focused on innovation and automation to solve community problems, especially in economic development. In 2021, the Regional Device Organization (OPD) was implemented by the DIY Government regarding the preparation of the DIY RPJMD 2022-2027. The pandemic has pushed the digitisation of the city through the village. It's as if this changing civilisation is going to change the world. Local wisdom also plays a role in responding to these trends. In the briefing, the DIY Governor was very focused on matters that supported the acceleration of development. Even at the village level, DIY continues to try to improve the quality of public services. Breakthroughs or digital evolution are indispensable to cope with increasingly global world development.

The 2023 transition program was formulated by continuing to ensure the sustainability of what had been implemented and achieved in previous years. For the next period, development programs were more oriented towards facilitating and providing the community with absolute economic convenience and fair social opportunities. The DIY economy, as predicted, can grow higher in the second quarter of 2022. DIY recorded 5.20%, higher than the first quarter of 2022 at 2.91%.<sup>10</sup>

**Table 1.**  
**The Growth of GDP DIY Quarter 2018-2022**

<b>Quarter</b>	<b>GDP (%)</b>
I - 2019	7,51
II - 2019	6,77
III - 2019	6,00
IV - 2019	6,15
I - 2020	-0,30
II - 2020	-6,87
III - 2020	-2,97
IV - 2020	-0,69
I - 2021	5,74
II - 2021	11,88
III - 2021	2,31
IV - 2021	2,82
I - 2022	2,91
II - 2022	5,20

Source: Berita Resmi Statistik No. 49/08/34/Thn. XXIV, 5 Agustus 2022

<sup>9</sup> [http://bappeda.jogjaprov.go.id/dataku/data\\_dasar/index/107-umkm](http://bappeda.jogjaprov.go.id/dataku/data_dasar/index/107-umkm) dengan sumber data dari Dinas Koperasi dan UKM DIY diakses pada tanggal 31 Desember 2022.

<sup>10</sup> Laporan Perekonomian DIY Agustus 2022.

**Table 2.**  
**The Realisation of Income and PAD of DIY Provincial Scope until the End of Quarter I for 2019 and Year 2020 (in billion Rp)**

Description	2019		2020	
	Pagu	Realization	Pagu	Realization
Income	16.279,67	3.687,87	16.401,64	3.314,74
PAD	4.333,95	1.038,89	4.296,18	1.121,32

Source: GFS, LRA Kab/Kota/Prov D.I Yogyakarta 2019 & 2020 (be processed)

**Table 3.**  
**The Budget of DIY in 2021**

Kode Rekening	Uraian	Sebelum Perubahan (Rp)	Sesudah Perubahan (Rp)	Bertambah/ Berkurang (Rp)
4	<b>PENDAPATAN DAERAH</b>			
4 1	<b>PENDAPATAN ASLI DAERAH (PAD)</b>	0	0	0
4 1 02	Retribusi Daerah	0	0	0
	<b>Jumlah Pendapatan</b>	0	0	0
5	<b>BELANJA DAERAH</b>			
5 1	<b>BELANJA OPERASI</b>	24.012.211.340	22.205.097.670	1.807.113.670
5 1 01	Belanja Pegawai	15.200.111.570	14.857.553.850	342.557.720
5 1 02	Belanja Barang dan Jasa	8.812.099.770	7.347.543.820	1.464.555.950
5 2	<b>BELANJA MODAL</b>	314.461.000	297.997.000	16.464.000
5 2 2	Belanja Modal Peralatan dan Mesin	314.461.000	297.997.000	16.464.000
	<b>Jumlah Belanja</b>	24.326.672.340	22.503.094.670	1.823.577.670
	<b>Total Surplus/ (Defisit)</b>	(24.326.672.340)	(22.503.094.670)	1.823.577.670
6	<b>PEMBIAYAAN DAERAH</b>			
	<b>Jumlah Penerimaan Pembiayaan</b>	0	0	0
	<b>Jumlah Pengeluaran Pembiayaan</b>	0	0	0
	<b>Pembiayaan Netto</b>	0	0	0

Source: LKJIP Bappeda DIY 2021

**Table 4.**  
**Regional Income Amount of DIY for 2018-2022**

Year	Regional Income Amount (Rp)
2018	5.443.179,15
2019	5.443.179,15
2020	5.611.510,92
2021	5.703.100,31
2022	5.429.937,07

Source: Badan Pengelola Keuangan dan Aset Daerah

#### **D. Conclusion**

The urgency of the DIY Provincial Government's policy in efforts to increase PAD after the Covid-19 pandemic is because PAD in DIY contracted by 6.87% in 2021. This can happen due to the Covid-19 pandemic, which considerably impacts DIY, especially in the economic sector. The DIY regional government took an important role in the problem of the decline of the DIY provincial government. The way that the DIY Regional Government can do this is to establish a policy that aims to re-optimize the revenue of DIY Regional Budgets. Several approaches through policies that the DIY Government set at the beginning of the Covid-19 pandemic are considered incompatible with the people's condition. The DIY regional government needs to respond to the Covid-19 pandemic spread with massif in DIY beyond expectations. After being entirely adapted, the DIY Regional Government began to move forward, which can be seen from several policies already made in 2022, such as the Special Regional Governor Regulation of Yogyakarta Number 20 of 2022 on Technical Guidelines for Development of Preneur Village, Mayor Regulation Number 12 of 2022 on Information Delivery and Utilization Rulesentif the collection of Market Service Remuneration, Tera/Recycled Service Remuneration, Parking Service Remuneration at Public Street Edge, Public Street Parking Service Remuneration, Parking Special Service Remuneration, Regional Wealth Remuneration at Yogyakarta City Trade Office, and Yogyakarta Mayor Regulation Number 34The number of microenterprise assistance and development initiatives that can result in PAD starting to increase by 100.50%.

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