DETERMINATION OF LOCAL OWN-SOURCE REVENUE (PAD) IN DISTRICTS AND CITIES ACROSS EAST JAVA PROVINCE IN 2020-2021

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Abstract:
This study aims to determine the effect of regional tax revenues, regional levies and separated regional wealth management results on local own-source revenue (PAD) in regencies and cities throughout East Java in 2020-2021, either partially or simultaneously. This study uses a quantitative approach with multiple linear regression analysis methods, classical assumption tests, hypothesis testing and coefficient determination (R^2). The results of this study show that simultaneously (test f) local taxes, regional fees, and the results of regional wealth management are decided to affect regional original income (PAD) in regencies and cities throughout East Java in 2020-2021. Meanwhile, partially (t-test), the regional tax variable affects regional original income (PAD) in Regencies and Cities throughout East Java in 2020-2021. The regional retribution variable positively affects regional original income (PAD) in Regencies and Cities throughout East Java in 2020-2021. Meanwhile, separated regional wealth management results do not affect regional original income (PAD) in regencies and cities throughout East Java in 2020-2021.
Keywords: Local Own Revenue (PAD), Regional Taxes, Regional Retribution, Results of Separated Regional Wealth Management

INTRODUCTION

As a unitary state, the Republic of Indonesia sees regions as an integral part of governance. Each region, known as an autonomous area, is granted authority by the central government to manage its affairs. According to the Explanation of Law No. 32 of 2004, extensive authority is delegated to districts or cities according to their respective potentials and capabilities. To finance their own needs, each region must be able to gather funds to the fullest extent possible for sustainable development. Development progresses well when supported by both financial resources and, of course, good human resources.

The transfer of various authorities in the context of decentralization must be accompanied by the transfer and allocation of the most essential financing, notably the region's own-source revenue (PAD). To maximize this own-source revenue, regional governments strive to seek potential sources of income by optimizing local revenue sources. According to Law No. 33 of 2004, regional own-source revenue includes local taxes, regional levies, proceeds from managing separated regional wealth, and other legitimate PADs.

The East Java Provincial Government itself has been able to demonstrate its maximal performance until now. This can be seen from the achievement of own-source revenue (PAD) exceeding the target in 2020. Notwithstanding the conditions of the COVID-19 pandemic in 2020, the East Java provincial government also maximized its efforts in handling the outbreak until it was successfully overcome. However, the government also remained steadfast in maximizing regional

revenue. The emergence of the COVID-19 pandemic caused the most significant changes in economic activity in all countries, particularly in Indonesia.

Sri Mulyani, the finance minister, estimated a 10% decrease in state revenue in 2020. The reduction in own-source revenue during the COVID-19 pandemic significantly impacts all districts and cities throughout Indonesia, leading to economic downturns. This decline is due to the spread of the COVID-19 outbreak. The prolonged impact of COVID-19 has led to a decrease in own-source revenue, especially in districts and cities throughout East Java. For instance, Malang City is one of the affected regions in the East Java Provincial Government area, which experienced a 20.78% decline in own-source revenue (PAD) (Merdeka.com, 2020).

This situation is not unique to Malang City alone; other areas also experienced similar issues. Examples include Pasuruan Regency and Malang Regency (Kabarmalang.com, 2021). Based on the regional fiscal study of East Java Province for the third quarter of 2021 by the Regional Office of the Directorate General of Treasury, the consolidated regional revenue realization for the third quarter of 2021 reached Rp 79.06 trillion or 68.08% of the target set for the end of 2021. This achievement decreased nominally and in percentage compared to the realization in the third quarter of 2019 and 2020.

This decline is due to decreased central government transfer revenue amounting to Rp 9.97 trillion. According to the report on the realization of the state revenue and expenditure budget in East Java until the third quarter of 2021, transfers to village funds (TKDD) disbursed by the central government reached Rp 57.06 trillion, while local governments recorded Rp 51.45 trillion, resulting in a difference of Rp 5.61 trillion. Own-source revenue itself experienced a decrease of Rp 132.07 billion. In contrast, other legitimate revenue experienced a significant increase of Rp 544.46 billion due to central government grants in the form of the Regional Road Grant Program (PHJD) and the Integrated Participatory Development and Management of Irrigation Program (IPDMIP) (Regional Office of the Directorate General of Treasury, 2021). The decrease in own-source revenue can affect the social and economic conditions in districts and cities throughout East Java, decreasing budgets and budget allocations for East Java District and City Governments.

A critical component in optimizing local revenue management is revenue from local taxes. Local taxes are a source of regional revenue crucial to own-source revenue (Law Number 28 of 2009). This is because the more significant the local tax revenue, the larger the own-source revenue. Local taxes are one of the sources of own-source revenue, and any increase in local taxes will affect the rise in own-source revenue (Sirajuddin, 2021). Previous studies conducted by Ramadhan (2019), Nugroho & Kurnia (2020), Wulan (2021), Sudarmana & Sudiartha (2020), and Lampunu & Mintarsih (2020) showed that local taxes affect own-source revenue, contrary to the study by Sanga et al. (2018), which concluded that local taxes do not have a partial effect on own-source revenue.

In addition to local taxes, regional levies are another critical component contributing to PAD. According to Law Number 28 of 2009, regional levies are local government charges as payment for particular services or permits provided and granted by the local government, especially for personal or business interests (Law Number 28 of 2009). Research conducted by Suharyadi et al. (2018), Ramadhan (2019), and Sudarmana & Sudiartha (2020) found that regional levies have a significant effect on own-source revenue (PAD). This differs from the research by Mailindra (2022), Sirajuddin (2021), and Wulan (2021), which concluded that regional levies do not have a partial effect on own-source revenue.

The results of managing separated regional wealth are part of this own-source revenue, derived from, among others, the profit share of regional companies, profit shares from bank financial institutions, and profit shares from investments in other business entities. The greater the revenue from managing separated regional wealth, the greater the own-source revenue received (Suharyadi et al., 2018). Research conducted by Kireina & Octaviani (2021) showed that managing separated regional wealth has a positive and significant effect on own-source revenue, different from the research by Suharyadi et al. (2018), Hafandi & Romandhon (2020), and Mulyani (2022), which found that managing separated regional wealth does not affect own-source revenue.

METHODS

The research method employed in this study utilizes a quantitative approach, specifically conducting causal testing, which examines cause-and-effect relationships between the dependent variable caused by the influence of independent variables. The population of this study comprises the districts and cities across East Java Province, totaling 29 districts and nine cities (38 districts/cities in East Java Province in 2020 and 2021). The sampling technique used in this research is saturation sampling, where all population members are included as samples. Based on the population above, the sample size in this study is 38 districts and cities in East Java Province multiplied by two years, totaling 76 samples. The data analysis technique includes multiple linear regression analysis, classical assumption tests (normality test, multicollinearity test, heteroskedasticity test, autocorrelation test), hypothesis testing, and determination coefficient (R^2) calculation.

RESULT AND DISCUSSION

Analysis Multiple linear regression. Multiple regression analysis helps see the magnitude of the influence of Regional Taxes, Regional Levies and Separated Regional Wealth Management Results on Regional Original Income (PAD). The results of multiple linear regression analysis are in Table 1.

Table 1. Results of Multiple Linear Regression Analysis

	Unstandardized Coefficients		Standardized Coefficients		
Model	B	Std. Error	Beta	Q	Sig.
(Constant)	8,368	,987		8,476	,000
Regional Tax (x1)	,425	,049	,633	8,620	,000
Regional Levy (x2)	,254	,072	,269	3,548	,001
Results of separated regional wealth management (x3)	,065	,033	,107	1,962	,054
R ²	0.826				
F Value	149,582				
Sig. F	0,000				

Source: data processed by SPSS 25, 2022

Table 1 shows the resulting regression equation model as follows :

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + e$$

PAD $_Y$ = 8.368 $_B$ + 0.425 $_{x1}$ 0.254 $_{x2}$ + 0.065 $_{x3}$ then the model equation regression can explained as following :

The constant value of 8,368 shows that if variable regional taxes, regional levies, regional levies and the results of separate regional wealth management are The same with 0 (zero), then Regional Original Income (PAD) is constant with mark 8,368. The regional tax regression *coefficient (x1)* shows a positive value of 0.425. *Coefficient* Positive indicates that there is a unidirectional relationship between the regional tax variable and local original income (PAD), which means that if regional taxes experience a change in each unit, it is in the same direction as the change in local original income (PAD) of 0.425. The regional levy regression *coefficient* shows a positive value of 0.254. *Coefficient* Positive indicates a unidirectional relationship between regional levies and regional original income (PAD), which means that if regional levies increase, it is in the same direction as the increase in regional original income of 0.254. *Coefficient* regression Management results in affluent separated areas showing a mark positive of 0.065. *Coefficient positive* own means there exists a unidirectional relationship with local original income (PAD), which means that if The results of the management of separated regional wealth have experienced change every unit so one way with enhancement Regional Original Income (PAD) of 0.065.

Classic assumption test. Normality test. The normality test aims to detect the distribution of residual data for each variable because, in regression analysis, it must meet the criteria for *Asymp.Sig.2-tailed > probability (0.05).*

Table 2. Kolmogorov-semirnov Test Results

One- Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		76
Normal	Mean	,0000000
Parameters [a, b]	Std. Deviation	,26542359
Most Extreme	Absolute	,084
Differences	Positive	,084
	Negative	-,058
Test Statistics		,084
Asymp. Sig. (2-tailed)		,200 [c,d]

Source: data processed by SPSS 25, 2022

Table 2 above shows the *Asymp value. Sig . (2-tailed)* 0.200 > 0.05 indicates that the data is usually distributed.

Multicollinearity Test. The multicollinearity test measures whether the regression model correlates with the independent variables. It can be seen from the Tolerance and *Variance values in the Inflation Factor* (VIF): if there is a correlation, then there is a multicollinearity problem (Ghozali, 2018).

Table 3. Multilinearity Test Results

Variable	Tolerance	VIF	Information
Local Tax (X1)	0.356	2,809	No multicollinearity
Regional levies (X2)	0.335	2,983	No multicollinearity

of separated regional wealth management (X3)	0.647	1,545	No multicollinearity

Source: data processed by SPSS 25, 2022

Table 3 shows that each independent variable has a tolerance value of >0.1 with a VIF value of <10, thus explaining that the data is accessible from multicollinearity.

Heteroscedasticity Test. The heteroscedasticity test aims to test whether the regression model has unequal residual variance from one observation to another. If the residual variance is from one observation to another, it is called homoscedasticity; if it is different, it is called heteroscedasticity. The heteroscedasticity test can be seen in Figure 1.
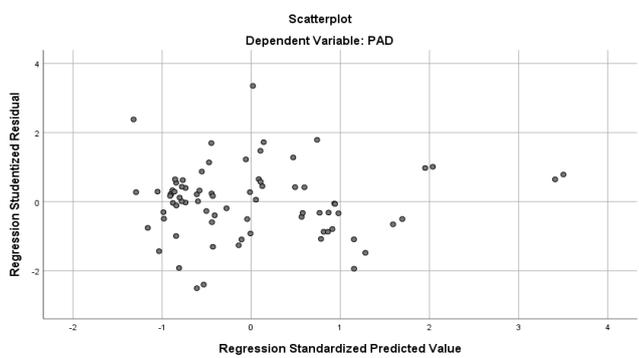
Source: data processed by SPSS 25, 2022
Figure 1. Output Scatterplot

The heteroscedasticity test in Figure 1 above shows that the graph is a scatterplot. The dots are spread randomly and do not form a particular pattern, thus indicating that heteroscedasticity does not occur.

Autocorrelation Test. According to Ghozali (2018), the autocorrelation test aims to determine whether the regression model correlates with the confounding error in period t and the confounding error in period t-1 (previous). Autocorrelation testing was carried out using a *run test*. The results can be seen in Table 4 below.

Table 4. Autocorrelation Test Results

Test Runs	
Unstandardized Residuals	
Test Value [a]	.00937
Cases < Test Value	38
Cases >= Test Value	38
Total Cases	76
Number of Runs	31
Z	-1,848
Asymp. Sig. (2 tailed)	,065

a. Median

Table 4 shows the results of the autocorrelation test using *the run test*. The value of Asymp. Sig. (2-tailed) is 0.065 > 0.05, which means there are no autocorrelation symptoms.

Hypothesis testing. **Simultaneous Test (F Test)**. In testing, this aim is to show that a variable independent of the model has been influenced significantly, together with a dependent and purposeful variable. Do you know what that data is? Worthy or not worthy.

Table 5. Simultaneous Test Results (F Test)

	Model	Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	32,931	3	10,977	149,582	,000 b
	Residual	5,284	72	,073		
	Total	38,215	75			
	a. Dependent Variable: PAD					
	b. Predictors: (Constant), X 1, X 2, X3					

Based on **Table 5** above, F test results show that mark significance equal to 0.000<0.05, which is significant in a way simultaneous variable tax area, levy area and results management riches separated area influential significant to income original regional areas (PAD) in districts and cities throughout East Java.
Partial Test (T-Test)

Table 6. Test Results Hypothesis

	Significant	Information
H 1: Regional taxes, levies regions and the results of separate regional wealth management influential to income original areas (PAD) in Regencies and Cities throughout East Java	0,000	Hypothesis One accepted
H 2: Regional taxes influential to income original areas in Regencies and Cities throughout East Java	0,000	Hypothesis two is accepted
H 3: Retribution area influential to income original areas (PAD) in Regencies and Cities throughout East Java	0.001	Hypothesis three accepted
H 4: Management results in affluent separated areas that influence the original income areas (PAD) in regencies and cities throughout East Java.	0 .054	Hypothesis four rejected

Based on the results **of Table 6** calculations above, it is known from Eq First obtained value (t count) in regression shows influence variable independent to variable dependent as follows:

1. Variable tax area, levy area and results management riches separated area to income original area own t value of 8,476 with level significance 0.000<0.05. This matter shows that simultaneous variable tax area, levy area, and results management riches separated areas that

were influential to the original income area (PAD), thereby explaining hypothesis two (H $_1$), which is accepted.

2. Variable tax area to income original area owns t value of 8,620 with level significance 0.000< 0.05 and β of 0.633 matter. This shows that, in a way, the partial variable tax area is influential to the original income area (PAD), thereby explaining why hypothesis two (H $_2$) is accepted.

3. Variable retribution area to income original area owns t value of 3,548 with level significance 0.000< 0.05 and β of 0.269 matter. This shows that, in a way, Partial variable retribution is influential to income original area (PAD). With this explanation, hypothesis three (H $_3$) is accepted.

4. Variable results management riches separated area to income original area own t value of 1,962 with level significance 0.054>0.05 and β of 0.107 matter This shows that in a way Partial variable results management riches separated area No influential to income original area (PAD). With this explanation, hypothesis (H $_4$) is rejected.

Coefficient test determination R ^{2}

Table 7. Coefficient of Determination Test Results (R^2)

Model Summary [b]					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,928 [a]	,862	,856	,270896821613745	1,461

a. Predictors : (Constant), X1, X2, X3
b. Dependent Variable: PAD (Y)

Source: data processed by SPSS 25, 2022.

Coefficient test results determination showing big mark *adjusted r square* is 0.856 or 85.6%, which has a significant meaning influence variable tax area, levy area and results management riches separated area to variable income original area amounted to 85.6% while the rest influenced by variables that are not researched.

The Influence of Regional Taxes, Regional Levies and Management Results Separated Regional Wealth To Regional Original Income (PAD). Based on the F statistical test, which tests influence all over variable independent that is tax area, levy area and results management riches separated area to variable dependent that is Regional Original Income, shows that mark significant of 0.000<0.05 meaning hypothesis one (H $_1$) is accepted which is meaningful in a way simultaneous variable tax area, levy area and results management riches separated area influential positive to income original area (PAD). This research indicates that every increase in the contribution of taxes, regional levies, and separate wealth management results has a total impact on the area of original income receipts. According to local revenue, there has been a significant increase; of course, this cannot be separated from the contribution of taxes, regional levies and legitimate regional wealth management results.

As stated by the East Java Central Statistics Agency, it is noted that the tax contribution of Regencies and Cities throughout East Java is substantial; this is due to the large population and the increasing number of taxpayers (Jatim.BPS.go.id, 2023). The increase in the number of taxpayers certainly significantly impacts tax revenues. Additionally, increasing regional levy revenues

significantly impacts regional income revenues in regencies and cities throughout East Java. The Regency and City regional governments in East Java have implemented policies to increase regional levies by making licensing more accessible for businesses developing in the region and optimizing all the potential of existing regional levies.

The optimization of regional levies will likely contribute to regional revenue receipts. In line with the opinion of (Hafandi & Romandhon, 2020) and (Kireina & Octaviani, 2021), PAD with regional taxes, levies, and the results of separate regional wealth management is a functional relationship. Suppose the contribution of regional taxes, levies, and the results of management of separated regional assets increase yearly. In that case, regional development will be done well and support regional needs. In line with research (Rahmiyanti & Prasetyo, 2020), (Mailindra, 2022) and (Alpi, 2021) shows that regional taxes, levies and the results of separate regional wealth management have a positive influence on regional original income.

The Effect of Regional Taxes on Regional Original Income (PAD). This research shows that regional taxes positively influence the original regional income of Regencies and Cities throughout East Java income original area Regencies and Cities throughout East Java. The results of this research indicate that there is a contribution tax area. Regencies and Cities throughout East Java have improved accordingly, and income from the area has also increased. The original regional income of Regencies and Cities throughout East Java during the observation period, namely 2020 and 2021, experienced a significant increase; of course, this increase in income receipts cannot be separated from tax contributions. The effectiveness of the realization of regional taxes in Regencies and Cities throughout East Java shows that in 2020-2021, there was an increase in the value of regional taxes in 2021, from 81.77 % in 2020 to 95.58% in 2021, which influenced the value of PAD also to increase.

This research also shows that regional taxes influence the local revenue (PAD) of districts and cities in East Java compared to receiving regional levies and the results of separate regional wealth management. Increasing awareness of taxes and development development in Regencies and Cities throughout East Java indicates maximum reception tax area. Research result This is in line with research conducted by (Ramadhan, 2019), (Nugroho & Kurnia, 2020), (Wulan, 2021), (Sudarmana & Sudiartha, 2020), (Muhammad, 2020) and (Mintarsih, 2020) that state that regional taxes affect local original income; however, contradictory with research from (Sanga et al., 2018) that in a way Partial tax area No influential to income original area.

Influence Regional Levy Against Regional Original Income (PAD). This research shows that the retribution area is influential and positive to income original regional (PAD) districts and cities throughout East Java. This means that when the contributing retribution area increases, it will significantly impact the increased revenue in the original location. Based on research data, retribution areas in Regencies and Cities throughout East Java are known to experience an increase in 2021; in 2020, it was 74.14%, and in 2021, it experienced enhancement to 75.28% with the increase in levies; this will significantly affect rising income original areas in Regencies and Cities throughout East Java.

Locally generated revenue (PAD) with retribution area is connected functionally. The contribution to the retribution area increases every year, and development in the region will accomplished with Good as well as support needs area (Rahmiyanti & Prasetyo, 2020). In line with studies from (Suharyadi et al., 2018), (Ramadhan, 2019), (Muhammad, 2020), (Nugroho, 2020) and (Sudarmana & Sudiartha, 2020) (Sudarmana & Sudiartha, 2020) show retribution area influential positive to income original area (PAD) however different with study from Mailindra (2022),

(Sirajuddin, 2021) and (Wulan, 2021) that in a way Partial retribution area No influential to income original area.

Influence of Management Results Separated Regional Wealth To Regional Original Income (PAD). This research shows that management riches separated areas . No influence on income in original area Regencies and Cities throughout East Java. Based on research data, results management riches area in a way percentage the increase is very significant, namely in 2020 505,092,724.02 or 78.93% and in 2021 it increases to 862,155,287,463 or 134.55% but the target result management riches the separated area is very small compared to with tax areas and levies area, so no shows a significant influence because it is seen from the contribution to the results management riches separated area is contributor most minor to income original area.

This could be due to the minimal role given to regionally owned or private companies in the East Se-Java Regency and City areas. So, it cannot be denied that the contribution of BUMD and private companies to local revenue has yet to be maximized. The lack of contribution from the results of separate regional wealth management could also be because the government only focuses on increasing local original income through regional taxes and regional levies, considering that East Java has many tourist attractions, so it seems to ignore the results of separate regional wealth management which are reflected in the relatively small BUMD. Small areas in several districts and cities throughout East Java. This is undoubtedly a new task for the Regency/City governments in East Java Province to optimize their revenues from regionally owned or private companies, an essential aspect of regional wealth management.

The results of this research are in line with research by Suharyadi et al. (2018), Hafandi & Romandhon (2020) and Mulyani (2022), which show that the results of separate regional wealth management have no effect on regional original income. This is different from research from Kireina & Octaviani (2021)**, which** shows that the results of separate regional wealth management have a positive and significant effect on regional original income.

CONCLUSION

Based on the results of research regarding the influence of regional tax revenues, regional levies and separate regional wealth management results on regional original income (PAD) in Regencies and Cities throughout East Java in 2020-2021, it can be concluded that regional taxes, regional levies and regional wealth management which are separated simultaneously have a positive influence on local original income in Regencies and Cities throughout East Java in 2020-2021. Variable tax areas were influential and positive to income in original regions in regencies and cities throughout East Java in 2020-2021. Variable retribution areas are influential and positive to income in original regions in Regencies and Cities throughout East Java in 2020-2021. Variable results management riches Partially separated the area. No influence on income original regions in Regencies and Cities throughout East Java in 2020-2021.

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