



DETERMINANTS OF LOCAL REVENUE IN BENGKULU PROVINCE

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ABSTRACT

*This study aims to determine the effect of local taxes, regional retribution population and poverty levels on local revenue in Bengkulu Province. . The data used in this study is secondary data originating from the Directorate General of Fiscal Balance (DJPk) and the Central Statistics Agency (BPS) from 10 regencies/cities in Bengkulu Province. The analytical method used in this study is multiple linear regression analysis using statistical tests by determining the degree of confidence of 95% ($\alpha = 0.05$) on the *t* test. The results of this study indicate that partially the local tax variable has a positive and significant effect on local original income, regional levies has a negative and insignificant effect on regional original income population has a positive and significant effect on local original income and poverty level has a negative and not significant effect on regional original income. Then local taxes, regional levies, population and poverty levels simultaneously have a positive and significant effect on regional own-source revenues.*

Keywords: *Locally-generated revenue; local tax; regional retribution; total population; poverty level.*

1. Introduction

Regional independence and autonomy is a strategic plan in equalizing while developing regional potential based on local resources. In addition, regional autonomy has also received attention in creating national development in Indonesia (Bappeda, 2019). After gaining authority through decentralization or regional autonomy policies, local governments must focus on the development of their respective regions. Although they still get assistance from the central government through the regional transfer budget reflected in the APBN, local governments are required to become independent regions, especially from local revenues such as taxes and levies (Ministry of Finance, 2022), besides that local governments are also required to be able to allocate the proceeds of regional tax and levy revenues in order to achieve a just, prosperous and equitable society based on Pancasila and the 1945 Constitution of the Republic of Indonesia (Rinaldi, 2013).

Each region has its own authority in regulating and managing regional income. This arrangement and management is a reflection of the performance of the local government to improve and develop its regional economy (Dewi et al., 2018). Bengkulu Province is still increasing its economic growth through various ways. This method is penetrated to obtain regional revenues in order to finance various economic activities in Bengkulu Province. That way, regional independence can be achieved in line with the national development strategic plan.

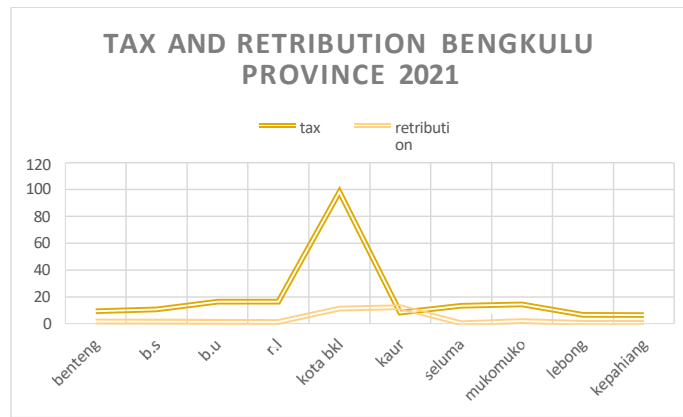


Figure 1

Local taxes and retributions are interesting to study because they are one of the important sources of revenue in financing regional activities and regional development to establish regional autonomy (Ministry of Finance, Law 28 of 2009). The authority of the region to collect taxes and retribution on the region reflects how the independence of the region in organizing its regional autonomy (Kencana, *et al.*, 2022). However, this also makes many regions dependent on local taxes and levies (Kamaroellah, 2017). The components that support PAD above will specifically be the main source of regional revenue. In particular, Bengkulu Province is a province that has a difference in regional revenue. Bengkulu City is able to obtain five times more local revenue than the regencies for taxes and retribution (BPS). This also indicates inequality in income distribution between regencies in Bengkulu Province (Efrianto, *et al.*, 2023).

Studies related to local taxes show that the proportion of local tax contribution to local revenue shows that local taxes contribute significantly to local revenue (Saputri, 2019; Setyawan, 2022; Rizki *et al.*, 2021). Local tax, which is a compulsory contribution, is proven to have a positive and significant effect on PAD (Asteria, 2015; Sipakoly, 2016; Ardiansyah, 2019; Agusta, 2020; Farianti, 2020; Kencana *et al.*, 2022). There is a relationship between local taxes and PAD if the amount of local tax revenue increases, the Regional Original Revenue (PAD) also increases (Kusuma, 2013).

Local taxes and local retribution are components of PAD, awareness of the obligation to pay taxes from taxpayers greatly affects these two things, namely local taxes and local retribution (Saprudin, 2018). The local retribution variable has no effect on PAD, but simultaneously local taxes and local retribution have a significant effect on PAD (Kencana, *et al.*, 2022; Rizki, *et al.*, 2021; Ramadhan, 2019). The increase in local revenue will follow the local retribution and there is no significant effect of local retribution on PAD (Lakoy, 2016; Fadli, 2016). Different with opinion that local retribution positively and significantly affect PAD (Anastasa & Ningsih 2019; Nusa & Panggalo, 2022).

Poverty is a problem faced by all countries in the world, especially developing countries (Novriansyah, 2018). Poverty is also a complex problem that is also influenced by various interrelated factors, such as the level of community income (Verawaty, 2023). Population is one of the important indicators in a country, where the amount of PAD can be influenced by population (Ariyanti, *et al.*, 2018). If the total population increases, there will be an increase in revenue, especially local revenue (Asmuruf, 2015). Partially, population has a positive and significant effect on PAD (Tohir, 2013; Yeny Kurniawati, 2014; Kurniawan, 2018; Gitaningtyas & Kurrohman, 2014; Alfian 2013). This is different from the results of research showing that population is positive and there is no significance to PAD (Woretma, *et al.*, 2022; Muslim, 2019).

Based on the description above, this study aims to analyze the effect of local taxes, local levies, population, and poverty level on local revenue. This research is expected to provide knowledge and can be used as a reference to increase local revenue, especially in Bengkulu Province.

2. Literature Review

Taxes are mandatory but anyone who is taxed is not free to choose whether to pay or not to pay, while local taxes are taxes where the local government has the authority to collect them which are then carried out by the regional revenue office (Dewi&Budhi, 2018). Local tax is a mandatory contribution to the region owed by individuals or entities that are compelling based on the Law, with no direct reward and used for the region for the greatest prosperity of the people (RI Law No. 28 of 2009). Taxes are dues owed to the state that can be imposed by those who are required to pay according to regulations without getting a return achievement, can be directly appointed and the use is to finance several public expenditures connected to the state duties carried out by the government (Anasta & Nengsih, 2019). Local taxes can be defined as contributions required in the regions to individuals or entities without balanced direct rewards, these contributions can be in the form of coercion based on applicable laws and regulations for financing the implementation of local government and regional development, Taxes are also wealth transferred from the people to the state treasury in financing routine expenses and the surplus can be used *public saving* which is the main source to finance public *investment* (Miswar, *et al.*, 2021). Local taxes are collected by the government based on tax regulations set by the region for the benefit of funding the households of the local government concerned (Sukma & Sari, 2020).

Local taxes and local retribution are sources of revenue from local taxes that can be obtained from city / district taxes consisting of hotel taxes, entertainment taxes, street lighting taxes, and other taxes in accordance with existing regulations (Fahmi, *et al.*, 2015). In Law No. 28 of 2009, local retribution is defined as local levies as follows payment for certain services or licenses specifically provided and/or granted by the local government for the benefit of individuals or entities. Regional retribution is a regional levy as payment for the provision of services or the granting of permits that are specifically provided as well as provided by the regional government in order to fulfill the interests of individuals or an entity (Anastasa & Ningsih, 2019). The intended service is an activity carried out by the local government in the form of businesses and services that make goods or facilities or other benefits and can be enjoyed by individuals or business entities so that when someone wants to enjoy the services that have been made available he must pay the retribution that has been determined in accordance with applicable regulations and provisions (Jebarut, 2021). Local retribution has a compelling nature when there are people or business entities expecting reciprocity from government services and will not compel when people or business entities do not feel reciprocity in services from the government (Saipuloh, 2021). Local retribution based on Law 28 of 2009 is divided into 3 types, namely, public service retribution; business service retribution; certain licensing retribution. The collection of this levy itself is a series of activities starting from the collection of data on the object and subject of the levy payable to the collection activity or the levy payable to the party who is obliged to pay the levy payable and supervise the deposit (Jebarut, 2021). More briefly, regional retribution is revenue collected as payment or direct reward for services to the community (Berutu & Anwar, 2019; Nugroho, 2020).

Poverty is a condition when a person's inability to meet basic needs both primary and secondary such as food, clothing, shelter, and health, there are several factors that cause poverty in the form of macro, sector, community, household, and individual characteristics (Jolianis, 2016). Poverty is also defined where human conditions are unable to meet basic needs both in secondary aspects such as financial resources, nutritional adequacy, water quality, housing,

health facilities, educational facilities, and social networks, it can also be said that the poor are residents whose average expenditure per capita per month is below the poverty line (Agatha & Uliansyah, 2021). Poverty is a complex problem that is influenced by various interrelated factors, including income levels, education, access to goods and services, location, geography, gender, and environmental conditions (Hambarasari & Inggit, 2016). There is poverty (absolute poverty) arising from the level of income and basic needs (minimum living needs) needed to be able to live properly, and poverty that cannot meet basic needs due to social inequality, still below the state of the surrounding community (relative poverty) (Windra, *et al.*, 2016). Poverty measurement uses the concept of absolute poverty which relates to human ability in order to fulfill basic needs reflected in the poverty line (BPS). Poverty in a country can be seen from the poverty rate. The poverty rate is influenced by the amount of unemployment and then definitely has an impact on inequality in various fields (Paulus, *et al.*, 2019).

On the other hand, the emergence of poverty as a result of an increase in population has created new poor people (Ritonga & Kulantika, 2020). Population itself is a group of people who settle or inhabit an area, while the population consists of people who inhabit an area and have legitimate rights to the area, namely people who have official papers to live in the area (Woreta, *et al.*, 2022). The population is a potential input, if the population increases the income drawn will also increase the theory of Simanjuntak (Ariyanti, *et al.*, 2018). A large population and not balanced with the quality of the population itself is an obstacle to the economic growth of the country concerned (Purba & Manurung, 2023). According to Law no. 24 of 2013, the population is the indigenous Indonesian people and people of other nations who reside in Indonesia. Population can be categorized based on certain variables such as age, gender, religion, livelihood, language, and place of residence (Nurcahyani, 2023).

Regional Original Revenue (PAD) is revenue obtained by the region from within its own area which is collected in accordance with current regulations (Ali & Ningsih, 2021). PAD according to Law No. 23 of 2014 is revenue retribution and obtained by regions based on regional regulations in accordance with statutory regulations. PAD comes from several sources, namely, aspects of local taxes, local retribution, the results of regionally owned companies, and the management of separate regional assets (Dermawan, 2017). PAD is revenue collected by the region based on statutory regulations, which this source of income can be used to develop and optimize all regional potential (Nurcahyani, 2023). Revenue obtained from pure PAD is generated by the region by optimizing potential sources from the management of regional original assets and local community contributions such as local taxes, local retribution, BUMD profits, and other legal PAD (Verginia, 2017; Amalia & Haryanto, 2019; Suot, *et al.*, 2021). PAD is a routine income that comes from the efforts of local governments in utilizing the potential of regional financial resources which shows the ability of a region so that it can support the financing of government administration and regional development (Sihombing, 2022). Regional Original Revenue (PAD) revenue that can be obtained by local governments from sources within their own territory that are levied based on local regulations (Siregar, 2015).

3. Research Methods

This study uses an Explanatory and Descriptive approach. The explanatory approach is a research method that explains the position between the variables studied and the relationship between one variable and another through hypothesis testing that has been formulated (Sugiyono, 2013). Descriptive analysis approach is a statistic used to analyze data by describing or describing the data that has been collected as it is without intending to make general conclusions or generalizations (Sugiyono, 2013). The data used is panel data from 10 districts / cities in Bengkulu Province in 2016-2021. The dependent variable in this study is the variable

PAD of Bengkulu Province. The independent variables in this study are the variables of local taxes, local levies, population and poverty in Bengkulu Province.

Table 7. Operational Definition

No.	Variables	Symbol	Unit	Source
1	Dependent -PAD	Local Revenue	Billion Rupiah	DJPK
2	Independent -Local Taxes -Regional levies -Number of Population -Poverty Level	Local Taxes Local Levies Total Population Poverty Level	Billio Rupiah Billion Rupiah Million Percentage	DJPK DJPK BPS BPS

His study using the Panel Data analysis method, this method aims to analyze the effect of local taxes, local levies, population and poverty levels on local revenue. In the Panel Data Test there are 3 stages, namely the REM, FEM, CEM Model Test and Hypothesis Test. The best model test in this study is REM which is a *Random Effect Model* in this model, differences in individual and time characteristics are accommodated in the errors of the model (Madany, 2022). The models used in this study are:

$$itPAD = \beta_0 + \beta_1 P_{it} + \beta_2 R_{it} + \beta_3 JP_{it} + \beta_4 TK_{it} + e_{it}$$

Description :

- PAD : Local Original Revenue in billion Rupiah
- P : Local Tax in billion Rupiah
- R : Local Retribution in billion Rupiah
- JP : Total Population in million
- TK : Poverty Rate in percentage
- e : Error
- it : Panel data, i denotes object and t denotes time

In this study, 2 classic assumption tests were used, namely multicollinearity which aims to test whether the regression found a high correlation between independent variables and heteroscedasticity which is intended to test whether in the regression model there is an inequality of variation from the residuals of one observation to another, because it uses panel data while according to Gujarati (2012) other assumptions are not used. The first hypothesis test is: t test which is used to determine how far an independent variable partially on the variation of the dependent variable; F test is used to determine whether all independent variables included in the model have a joint influence on the dependent variable; R2 test is a coefficient that shows the percentage of influence of all independent variables on the dependent variable.

4. Research Findings and Discussion

This research emphasizes the analysis of local taxes and levies on local revenue in Bengkulu Province. The following is the panel data regression model estimation table

Table 8. Panel data regression model estimation

Test		
	Splitting	Unsplitting
Chow Test	*	*

Hausman	-	-
LM Test	*	*

Notes:

- a. Chow Test: Chi-square prob < 5%, H0 is accepted. Then it can be determined that the best model is FEM.
- b. Hausman Test: Cross-Section Prob > 5%, H0 is accepted. Then it can be determined that the best model is REM.
- c. LM Test: Breusch-Pagan Both < 5%, H0 is rejected. Then it can be determined that the best model is REM.

Based on the panel data regression estimation through the chow test and LM test, the best model chosen is the Random Effect Model (REM).

4.1 Panel Regression Results

Testing the basic classical assumption requirements of regression has been fulfilled. So the research can be continued by testing the significance of the multiple linear regression model which can be seen in the following table:

Table 3. Results

Variabel	Pendapatan Asli Daerah	
	Koefisien	Probability
C	9.751950	0.6357
PAJAK	1.091591	0.0000**
RETRIBUSI	-0.770454	0.3144
JUMLAH_PENDUDUK	0.000209	0.0067*
TINGKAT_KEMISKINAN	-0.231462	0.8278
Rsquared	0.576744	
Adj.R-S	0.545962	
F-statistic	18.73628	
Prob(F-statistic)	0.000000	

Based on the table above, the regression model equation is obtained as follows:

$$PAD = 9.75 + 1.09 X1 - 0.77 X2 + 0.0002 X3 - 0.23 X4 + \epsilon$$

From the above equation, it shows that there is a positive and negative influence of taxes, levies, population and poverty level on the local revenue of Bengkulu Province. The constant value of 9.75 means that without the variables of taxes, retribution, population and poverty level, the variable GRDP growth rate will increase by 975%.

The beta coefficient value of tax is 1.09, if other variables are constant and tax has increased by 1%, local revenue will increase by 1%. Vice versa, if the value of other variables is constant and tax decreases by 1%, then local revenue will decrease by 1%.

The beta coefficient value of Retribution is -0.77, if other variables are constant and Retribution increases by 1% then Local Revenue will decrease by 77%. Vice versa, if the value of other variables is constant and Retribution decreases by 1%, Local Revenue will increase by 77%.

The beta coefficient value of Total Population is 0.0002, if other variables are constant and Total Population increases by 1%, then Local Revenue will increase by 1%. Vice versa, if the value of other variables is constant and the total population decreases by 1%, then the local revenue will decrease by 1%.

The beta coefficient value of the Poverty Level is -0.23, if other variables are constant and the Poverty Level increases by 1%, the Local Revenue will decrease by 23%. Vice versa, if the value of other variables is constant and the Poverty Level decreases by 1%, the Local Revenue will increase by 23%.

Based on table 3, that :

- 1) The t test results on the tax variable obtained a t value of $4.796071 > t$ table, namely 2.001717 and a sig value of $0.0000 < 0.05$, then H_0 is rejected and H_a is accepted, meaning that the tax variable has a significant effect on PAD.
- 2) The result of t test on retribution variable obtained t value of $-1.015334 < t$ table, namely 2.01717 and sig value $0.3144 > 0.05$, then H_a is rejected and H_0 is accepted, meaning that the retribution variable has no significant effect on PAD.
- 3) The t test results on the total population variable obtained a t value of $2.819731 > t$ table, namely 2.01717 and sig value $0.0067 < 0.05$, then H_0 is rejected and H_a is accepted. This means that population has a significant effect on PAD.
- 4) The results of the t test on the poverty level variable obtained a t value of $-0.2185561 < t$ table which is 2.01717 and sig value $0.8278 > 0.05$, then H_a is rejected and H_0 is accepted, meaning that the poverty level variable has no significant effect on PAD.

4.2 F-statistic Test Results

Based on Table 2, the F-count is $18.73628 > f$ table, namely 1.555239 and the sig value is $0.0000 < 0.05$, then H_0 is rejected and H_a is accepted, meaning that the variables of taxes, levies, population and poverty level simultaneously affect local revenue.

4.3 Test Results of the Coefficient of Determination (R^2)

Based on Table 2, the adjusted R squared value is 0.545962 or 54%. The coefficient of determination shows that variables consisting of taxes, levies, population, poverty level are able to explain the variable growth rate in Indonesia by 54% while the remaining 46% (100 - adjusted R square value) is explained by other variables that are not explained in this research model.

4.4 Discussion

4.4.1 The Effect of Taxes on Original Revenue of Bengkulu Province

From the results of research that has been conducted which shows that partially tax has a significant effect with a positive direction on Bengkulu Province Local Revenue. The results of this study are in line with (Anggraini, D., 2010). Where the local tax variable has a t bitung of 9.078 with a significant level of 0.000 below 5% significance. With t count $> t$ table or $9.078 > 2.0369$. These results mean that, the increase in local tax revenue will result in an increase in local revenue. Or vice versa, the lower the level of local tax revenue, the lower the level of local revenue.

4.4.2 The Effect of Retribution on Original Revenue of Bengkulu Province

From the results of research that has been conducted which shows that the Regional Retribution of Bengkulu Province has no effect on the variable local revenue. regional retribution has no significant effect partially on the local revenue of Bengkulu Province. The results of this study are in line with (Kencana, T., Aladin, A., & Armaini, R., 2022). The study shows that the t-count value is smaller than the t-table value ($-0.259 < -1.992$) and the significance value is greater than 0.05 ($0.796 > 0.05$), so it can be said that the variable Regional Levies of Bengkulu Province has no effect on the variable local revenue. So it can be interpreted as a levy made by the government as a result of the contraprestasi provided by the local government or the payment is based on the achievement or service

provided by the local government which is directly enjoyed individually by citizens and its implementation is based on applicable regulations.

4.4.3 *The Effect of Population on Original Revenue of Bengkulu Province*

From the results of research that has been conducted which shows that partially the total population has a significant effect with a positive direction on the local revenue of Bengkulu Province. The results of this study are in line with (LESTARI, D. P., 2020) the results show that the population has a positive and significant impact on the local revenue of Bengkulu province. Population is an important indicator in a country. Classical economists pioneered by Adam Smith even consider that population is a potential input that can be used as a factor of production to increase the production of a household company. The more the population, the more labor that can be used. As the population continues to grow, there is much to be done to address the growing population.

4.4.4 *The Effect of Poverty on Original Revenue of Bengkulu Province*

From the results of research that has been conducted which shows that the Poverty Level of Bengkulu Province does not have a significant effect on the variable local revenue. The results of this study are in line with (Priambodo, A., 2022), where the poverty rate has a negative and insignificant effect on local revenue. From the results of the analysis, it also shows that the probability level of the Poverty Level variable is 0.0223 or smaller than the significance of 0.05, which means that the poverty rate has a negative insignificant effect on local revenue, so it can be concluded that the poverty rate can affect the economic situation so that it can reduce local revenue

5. Conclusion

Type Based on the calculation of the REM model, two of the four independent variables studied affect local revenue in Bengkulu Province. Two of these variables have a positive and significant effect on PAD and the total population variable has a significant effect on PAD in Bengkulu Province.

Referring to the results of the research that has been conducted, the researchers provide suggestions and input to the Bengkulu Provincial government in increasing PAD revenue through local taxes. The government is expected to increase supervision and control both technically and administration to increase maximum local revenue in the tax and levy sector. For further similar research, it is hoped that it can conduct research with a wider range of years and objects of research, not just PAD.

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