



## The Effect of Local Original Income, Regional Levies and Regional Tax Contributions on Regional Expenditures of Brebes Regency for the 2017-2021 Period

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### Abstract

This study aims to identify and evaluate the effect of local taxes, expenditures, and revenues on local expenditures. In 2017–2021, at the BAPPEDA and BPKAD offices in Brebes Regency. Quantitative in nature, this type of research uses secondary data. The main focus of this research is the implementation of the Regional Budget of Brebes Regency for one month because of the targeted use of skewers in the sewing stitch research. Usage is made of secondary data. then tested, including research hypotheses, multiple linear regression analysis, traditional hypothesis testing, and descriptive statistical analysis tests. SPSS Version 25 program was used to perform the test. The findings of this study indicate that this occurs as a result of the tests carried out: 1) local revenue has a positive and significant effect on regional spending, 2) regional retributions have a significant and positive effect on regional expenditures, 3) the contribution of local taxes is positive and significant on regional spending. and 4) local revenue, regional levies, local tax contributions have a significant simultaneous effect on regional spending.

**Keywords:** Regional Original Income, Regional Levies, Regional Tax Contributions, Regional Expenditures



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### INTRODUCTION

Regional autonomy gives many responsibilities to local governments to achieve state goals (Pemda). One of the important tools and components for the achievement of regional development is the management of regional expenditures which are reflected in the regional budget. It is impossible to separate the effectiveness of local governments in realizing regional development and improving the welfare of the people from how well they manage the regional budget. The problem arises when local governments are only responsible for a small part of local spending while they have large criteria that must be met. The level of government above the provincial or central government is not ideal because local governments are less innovative in handling the REGIONAL BUDGET (laksono, 2014 ).

In addition to municipal taxes, the regional levy is another type of municipal income that is considered in the APBD. The task, as opposed to taxes, is the payment to society in exchange for government assistance provided to those in need (Putri et al., 2022). All local tax revenues can be used by local governments to support local family budgets. According to the Regional Revenue and Expenditure Budget Realization Report (LRAPD), local taxes and duties can be established as a full role in the budget realization report (Tannady et al., 2022). Regional autonomy is regulated in Law Number 23 of 2014 concerning Regional Government (Kurniasari & Amarda, 2022). The Regional Revenue and Expenditure Budget, the annual budget for local governments in Indonesia, is approved by the Regional People's Representative Council (APBD) (Wahyoedi et al., 2022). The regional budget is the basis for regional financial management for a period of 1 (one) fiscal year starting on January 1 and ending on December 31. (Pemdagri No. 37 of 2014).



The situation in the local government of Brebes Regency is an example of how not all local governments are financially secure. This is evidenced by the statistics of increasing regional spending which is one of the measures of financial success of local governments and shows uneven development inequality in regional spending. The next observed feature is an increase in regional income without being accompanied by an increase in regional expenditure. PAD also includes other elements such as local taxes. The size of regional expenditures is influenced by the level of regional income. Local taxes imposed by local governments on residents of their border areas, but not directly benefiting from the remuneration of local governments that receive local taxes, are one of the components of PAD.

## RESEARCH METHODS

This research uses quantitative research methods. The collected data are relevant to the problem under study, so conclusions can be drawn. This study uses secondary data or information obtained from data processed by others. The APBD financial statements obtained from BAPENDA and BPKAD are the source of data used in this investigation. The study population was determined based on the Success Report of the Regional Revenue and Expenditure Budget (APBD) of 60 People (APBD) from 2017 to 2021. The sampling strategy used in this study is intentional sampling based on predetermined criteria in accordance with the research objectives (Sugiono, 2017).

### Agency Theory

Agency theory The relationship between principle and agent, anchored in economic theory, decision theory, sociology and organizational theory Regional contribution to local government. Principal-agent theory examines contractual relationships between two or more individuals, groups, or organizations. With the intention that the agent will act or carry out the duties ordered by the principal, then one of the parties (the principal) enters into an agreement with the other party (the agent), either openly or tacitly (in which case there is a delegation of authority). The term agency theory is used to describe how two parties interact.

### Shopping Area

All obligations that are recognized as deductions from the value of net worth during the relevant financial year period in accordance with Law Number 23 of 2014 are the burden of the Regency, Province or City. These activities include those required by law, activities related to elections, and those that may be jointly managed by federal and local governments, or local and federal governments. According to Kurniawan (2014), there are five categories of costs divided into the APBD:

1. General administration shopping
2. Expenditure on operation, maintenance of public facilities, and infrastructure
3. Capital expenditures
4. Transfer Shopping
5. Unsuspecting Shopping

According to Wulandari, Phaurula and Iryanie (2018), all regional liabilities recorded as net worth throughout the applicable fiscal year are referred to as regional expenditures. Amin (2019) defines regional costs as all liabilities that occur in a particular area and are reported as deductions in net assets during the relevant financial year. This means a balance of federal and local finances. There are two types of regional expenditures: personal expenses and non-personal expenses. Employee fees, interest, grant fees, tuition fees, fees related to social donations, profit-sharing fees to provincial, district and village governments, and expenses



related to financial donations to county and village governments are all considered personal expenses.

### **Local Revenue**

According to Law Number 33 of 2014, what is meant by "regional income" is regional income derived from regional taxes, regional levies, separate regional wealth management, and other laws and regulations. With the help of this law, regions will be more free to review financial options for the realization and implementation of regional autonomy. Decentralization. Sources of PAD include regional taxes, regional levies, separate wealth management (BUMD) and other authorities based on Law Number 33 of 2014, 24 Article 6.

### **Regional Levy**

According to Windhu (2018), the Regional Levy is the contribution of local people to the region that may be necessary for immediate return. According to Yoyo (2017), local levies are local taxes that are used to pay for certain services or permits granted and/or granted by local governments, especially for the benefit of private individuals or corporate organizations. In accordance with the provisions of Article 1 of Law Number 28 of 2013 concerning Regions, regional levies are rewards for certain services or privileges that are often given and/or given by local governments for the benefit of individuals or companies (Ani et al., 2022).

### **Local Tax Contributions**

According to Riduansyah (2013), a tax levy is a tax imposed by a local government on a citizen within its sphere of influence, without such citizens benefiting directly from a participation contract provided by the local government, which is responsible for collecting the local tax they pay. There is a stark difference between local taxes and local fines in countermeasures provided by local governments (Audi et al., 2022). According to their tax contributions, the ability of local governments to collect taxes at the targeted level of local tax revenue is shown (Asih, 2018) (Salsabila et al., 2022).

### **Hypothesis Development**

#### **The Effect of Local Revenue on Regional Expenditure**

Regional Native Income, according to Simanjuntak et al. (2013), is an illustration of the money generated by the regions. makes an affirmation that the original income of the county is a reflection of the original income of the county. the relationship between urban income and agency theory. Local governments should optimize their own local revenues to finance local expenditures and prevent hampering economic activities in the regions concerned. Local revenue is any local cash receipt that is included as an increase in net worth in a fiscal year and does not require repayment by the government (PAD). Research that shows the positive impact of municipal income on regional spending supports this (Wati & Fajar, 2017). This study takes the hypothesis:

H1: There is a positive and significant influence between local income and regional expenditure

#### **The Effect of Regional Levies on Regional Spending**

Local levies according to Rubiyanto (2019) are incentives or benefits that a person or organization receives directly from local governments, along with services, labor, the use of raw resources, or benefits. According to the agency theory and regional revenge connections, if the government's money is sufficient, services to the people can be improved. To jack the pad, this must correspond to the maximum potential of the area. The potential of the region



could become more autonomous with the increase in pads. In addition to the levy increase, funds will be channeled to regional spending to improve public services. Research showing that regional retaliation is beneficial for regional spending supports this (Asih, 2018). This study takes the hypothesis:

H2: There is a positive and significant influence between regional levies on the regions

### **Effect of Local Tax Contribution on Regional Expenditure**

Contribution, according to Mais & Yuniara (2020), can mean participation, engagement, commitment, or giving. Local tax contributions in this situation can be goods or labor. By comparing the amount of regional levy to PAD revenue, the amount of the contribution can be calculated. The value of local tax contributions and the relationship of agency theory show that the impact of local tax contributions on regional sales growth is negatively correlated. Contributions can be determined by comparing municipal tax revenues. This is supported by research by Nathaniel (2019) which shows that the impact of local taxes on spending is beneficial. This study takes the hypothesis:

H3: There is a positive and significant influence between the contribution of local taxes on regional expenditures

### **Variable Operations**

#### **Dependent Variables**

State/local general balance sheet expenditures that reduce the amount of surplus budget balances during the applicable fiscal year and are not subject to reimbursement by the government are referred to as "expenditures" in PSAP No. 2. Since the budget realization report is still made in cash, the term "burden" is included in the report. According to Halim (2002), Regional shopping is formulated as follows:

$$\text{Shopping Area} = \frac{\text{Shopping Area}}{\text{Total Spend}} \times 100\%$$

Source: Ghozali (2016)

#### **Independent Variables**

Sugiono (2017) revealed that the number of free variables refers to research variables that change or cause other variables to change. This variable is also called the cause variable. The reason for the dependent variable is expressed as an independent variable, also known as an independent variable. The regional revenue in this study is represented by X1, the regional levy of X2, and the regional tax contribution of X3. This equation is used to calculate these variables:

### **PAD = Local Taxes + Regional Levies + Wealth Management Results**

#### **Segregated Areas + Miscellaneous Legitimate PAD**

Source: Budiana & Rahayu (2021)

Variable X2, namely regional retribution, to measure the regional levy variable (X2) uses formulas including:

$$\text{Effectiveness} = \frac{\text{Realization of Regional Levy Receipts}}{\text{Regional Levy Revenue Target}} \times 100\%$$

Source: Ghozali (2016)



While the variable X3, namely the contribution of regional taxes, to measure the variable of regional tax contribution (X3), uses the following formula:

$$\text{Local Tax Contribution Tax} = \frac{\text{Local Taxes}}{\text{Local Revenues}} \times 100\%$$

Source: Ghozali (2016)

## RESULTS OF RESEARCH AND DISCUSSION

### Descriptive Statistics

Descriptive statistical tests, such as those developed by Ghozali (2018), describe data from research observations and then provide findings of mean, standard deviation, highest and lowest values, general range, kurtosis, and skewness. The descriptive statistics of this study include:

**Table 1. Descriptive Statistical Test Results**

	N	Minimum	Maximum	Mean	Std. Deviation
PAD	60	5,553	518,511	178,753.62	124,279.332
RD	60	850	18,517	8,095.22	4,386.339
KPD	60	0.2115	69.5474	1.493580	8.9382275
BD	60	55,927	919,386	299,303.97	241,492.761
Valid N (listwise)	60				

Source: SPSS data processing version 25 (2022)

As can be seen in the table above, there are 60 times more data points (n). Also, the minimum, maximum, and standard deviations of each variable are created as follows:

### Local Original Income Variables

Within 5 years from 2017-2021, it is known that the largest number of PAD is around 518,511 million with an average regional original income of 178,753.62 million. Meanwhile, the original regional income value from 2017-2021 is the smallest is 5,553 million. With a standard deviation of 124,279,332 million.

### Regional Levy Variables

Within 5 years from 2017-2021, it is known that the largest number of Regional Levies is around 18,517 million with an average regional levy of 8,095.22 million. Meanwhile, the value of the regional levy from 2017-2021 is the smallest is 850 million. With a standard deviation of 4,386,339 million.

### Local Tax Contribution Variables

Within 5 years from 2017-2021, it is known that the largest amount of Tax Contribution is around 69,5474 with an average Tax contribution of 1,493580. Meanwhile, the smallest tax contribution value from 2017-2021 is 0.2115. With a standard deviation of 8.9382275.

### Regional Spending Variables

Within 5 years from 2017-2021, it is known that the largest amount of Regional Expenditure is around 919,386 million with an average regional expenditure of 299,303.97 million. Meanwhile, the smallest value of regional spending from 2017-2021 was 55.927 million. With a standard deviation of 241,492,761 million.

## Test of Classical Assumptions

Ghozali (2018) uses conventional admissions tests to decide whether the study results require further testing or not. Testing of heteroskedasticity, autocorrelation, multicholnearity and normality provides this information. When using secondary data, the data used in this study should be compared with various generally accepted hypotheses to assess the accuracy of the model. The following are typical admissions tests used in the study.

### Normality Test

I'riyalno (2014) claims to be used normality test. I underscore that the normality test is used to assess whether the residue used is in regular distribution. The first of the two techniques used in the study was the test of one kolmogorov-Smirnov sample.

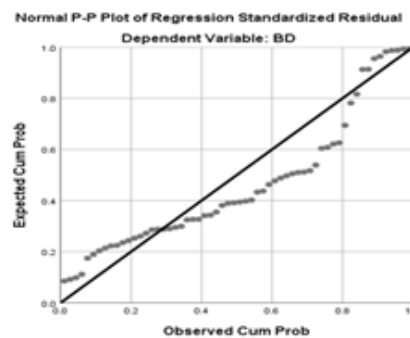
**Table 2. Normality Test (One-Sample Kolmogorov-Smirnov Test)**

		Unstandardized Predicted Value
N		60
Normal Parameters <sup>ab</sup>	Mean	299303.9667000
	Std. Deviation	59413.21015000
Most Extreme Differences	Absolute	.099
	Positive	.055
	Negative	-.099
Test Statistic		.009
Asymp. Sig. (2-tailed)		.200 <sup>c,d</sup>

Source: SPSS data processing version 25 (2022)

If the Asymp, Sig (2-sided) is greater than 0.05, the residual from the Kolmogorpv-Smirnof test is considered normal. This shows that the residual value of the study is typical. The results of the normality test can be known by evaluating the distribution of data on the diagonal source of the normal P-P diagram. The figure below shows a standard residual plot of regression:

**Table 3. Probability Plot Normality Test Results**



Source: SPSS data processing version 25 (2022)

### Multicollinearity Test

The results of the multicholnearity test between free variables, namely local original income, regional contributions, and regional expenditures, are shown in the following table:

**Table 4: Multicollinearity Test**

		Coefficients <sup>a</sup>	
Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		

	PAD	0.416	2.405	Bebas Multikolinearitas
	RD	0.419	2.384	Bebas Multikolinearitas
	KPD	0.925	1.081	Bebas Multikolinearitas
a. Dependent Variable: BD				

Source: SPSS data processing version 25 (2022)

By testing the VIF of each independent variable and the correlation coefficient between independent variables, it determines whether there is multicholinerity in the linear regression model based on the results of data processing.

Multicholinerity is indicated when the VIF value is 10 or the tolerance value > 0.01. Based on the table above, the tolerance levels of local taxes, regional expenditures, and regional expenditures are 0.416, 0.419, and 0.925, respectively. In addition, the VIF values of 2,405, 2,384, and 1,081 are all less than 10. Thus, it can be said that multiple linear regression models do not show multicholinerity between such variables.

### Autocorrelation Test

Ketika statistik Durbin Watson (DW) mendekati 2, tidak ada gejala autokorelasi, tegas Sritua Arif (2006:43). Autokorelasi positif ditunjukkan dengan DW statistik mendekati 0. Autokorelasi negatif ditunjukkan oleh statistik DW mendekati 4. Hasil uji autokorelasi adalah:

**Table 5. Autocorrelation Test**

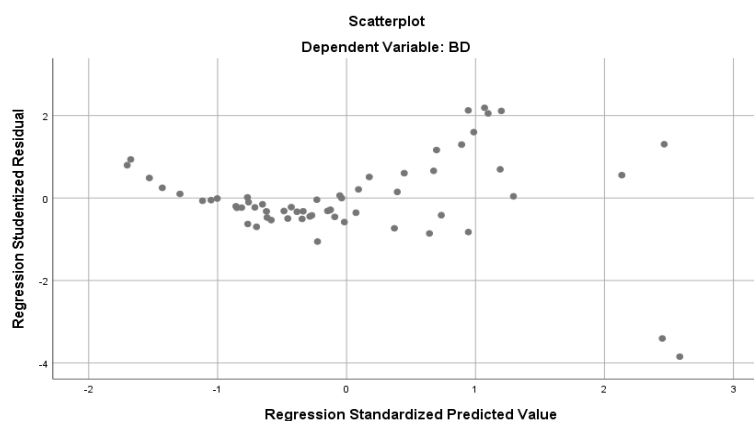
Model Summary <sup>b</sup>					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	0.595 <sup>a</sup>	0.354	0.342	129,455.33775197	1.904
a. Predictors: (Constant), KPD, RD, PAD					
b. Dependent Variable: BD					

Source: SPSS data processing version 25 (2022)

A summary of the model above, Durbin-Watson's score is 1,904, or almost 2, indicating that there is no autocorrelation.

### Heteroskedasticity Test

**Table 6. Heteroskedasticity Test Result**



Source: SPSS data processing version 25 (2022)

It is clear from the output data mentioned above that the dots below and above Y-Achse are spread out and do not follow the visible pattern. Thus, it can be said that neither heteroskedasticism nor homoskedasticism are present in these free variables.

## Multiple Linear Regression Analysis

To determine the form of multiple linear regression, the effect of regional income, regional expenditure, and tax payments on regional expenditures in Brebes Regency, multiple linear regression analysis is needed using SPSS software facilities. The following table shows this analysis:

**Table 7. Multiple Linear Regression Test Results**

Coefficients <sup>a</sup>						
Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	-15850.611	82,358.952		-0.192	0.848
	PAD	1.460	0.359	0.752	4.064	0.000
	RD	-20.772	8.279	-0.377	-2.509	0.015
	KPD	73442.372	11,663.783	0.873	6.297	0.000

a. Dependent Variable: BD

Source: SPSS data processing version 25 (2022)

From the table above can be found multiple linear equations, namely:  $Y = -15850.611 + 1.460X_1 - 20.772X_2 - 11,663.783X_3 + e$  The original regional income was 1,460, the local origin tax was 20,772, and the local origin tax contribution was 11,663,783 which can be seen from the regression coefficient. That is, the projected development between local original income, regional origin tax, and regional origin contribution shows a change in regional origin. Revenues, local expenditures, and tax payments will result in a decrease in municipal spending of -15,850,611.

## Hypothesis Test

### Statistical Test t (Partial)

The following table shows the t-test results of the effect of local revenues, regional expenditures, and tax payments on local expenditures in Brebes County:

**Table 8. Statistical Test t (Partial)**

Coefficients <sup>a</sup>						
Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	-15850.611	82,358.952		-0.192	0.848
	PAD	1.460	0.359	0.752	4.064	0.000
	RD	-20.772	8.279	-0.377	-2.509	0.015
	KPD	73442.372	11,663.783	0.873	6.297	0.000

a. Dependent Variable: BD

Source: SPSS data processing version 25 (2022)

To determine whether an independent variable has an impact on regional output, a t-test is used. This t-test is performed by comparing t-Zahl with t-Table with a significance level of 5% : 2 = 2.5% (double-sided test) with swert freedom (df) = n-k-1 or 60 -3-2 = 56 (n is the sum of navetons and k is the number of free variables). The test results are as follows if the t-Table result for the 2-sided test is 2.0032 (Signifikanz = 0.025): The variable of geographical origin of income has a t-Wert of 4.064 and a Signifikanz level of 0.000 less than the Signifikanz level of 0.05 (%). From this it can be concluded that regional income affects regional expenditures because 4.064 > 2.0032 on t count t table. This suggests that the first hypothesis—that there is a positive and significant relationship between local revenues and regional expenditures—is accepted. The regional output variable has a wert-count of 2.509 and a significance level of 0.000 less than 0.05 (5%). Thus, the second hypothesis—that there



is a positive and significant relationship between local taxes and local spending—would be accepted.  $t_{count} > t_{table}$ , or  $2,509 > 1,672$ , is the value. Given that the calculated value of  $t > t_{table}$  or true is  $6.297 > 2.0032$ , it can be concluded that tax remittance affects regional spending. The arguments support the third hypothesis, which states that tax payments have a significant and beneficial influence on regional spending.

### Statistical Test F (Simultaneous)

The following table shows the F-Test results of the effect of local revenues, regional expenditures, and tax payments on local expenditures in Brebes County:

**Table 9. Statistical Test F (Simultaneous)**

ANOVA <sup>a</sup>						
	Model	Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1,522,084,931,292.744	3	507,361,643,764.248	14.808	0.000 <sup>b</sup>
	Residual	1,918,721,529,867.189	56	34,262,884,461.914		
	Total	3,440,806,461,159.933	59			
a. Dependent Variable: BD						
b. Predictors: (Constant), KPD, RD, PAD						

Source: SPSS data processing version 25 (2022)

The table above, which shows the F-test results for 14,808 samples with a significance level of 0.000, contains those results. The county expenditure of Brebes County can be said to be influenced by local revenues, county expenditures, and taxes as a whole because the probability value (0.000) is less than 0.05. As a result, the fourth hypothesis was accepted, resulting in the conclusion that the regional expenditure of Brebes County is influenced by local revenues, regional expenditures, and local tax contributions. If the sig, the hypothesis is accepted, and H4 is made according to the requirements of the hypothesis test. Conversely, if  $\text{sig } f = 0.05$ , H4 will be accepted and  $H_0$  will be redirected in this case.

### Coefficient of Determination Test (R<sup>2</sup>)

The results of the Coefficient of Determination Test can be seen in the table below:

**Table 10. Coefficient of Determination Test (R<sup>2</sup>)**

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0.665 <sup>a</sup>	0.442	0.412	185,102.362
a. Predictors: (Constant), KPD, RD, PAD				

Source: SPSS data processing version 25 (2022)

In the table above, R-Quadrat- or 44%-Ergebnis is shown as 0.442. This shows that the variables of local income, local taxes, and tax payments can reach 44% of regional expenditures, while other factors that have not been studied such as the performance of companies and local governments can reach 56% (100% - 44%) of regional expenditures. Other regional agreements that are considered applicable include income from the sale of regional property that cannot be mortgaged, interest payments, profits from payment of compensation for regional property, discounts and profits from the difference in the value of the rupiah against the money order, late payment penalties, the results of fulfilling guarantees, and others.



## CONCLUSION

The purpose of this study is to find out how local revenues, taxes paid, and tax payments affect local spending in Brebes County. The BAPENDA office and bpkad of Brebes Regency were contacted for research data. Brebes County is a sample of research and data analyzed over five years (2017-2021). The following conclusions can be drawn in the light of the results of the study: (1) Local Revenues affect brebes county expenditures; (2) local taxes affect Brebes County spending; (3) Local tax contributions affect Brebes County spending; and (4) Local revenues, local expenditures, and tax revenues affect brebes county expenditures. The four findings above support a previous study by Asih (2018), which found that the contribution of local taxes, regional expenditures, and regional sources of income had a significant impact on the community.

Suggestion: Based on the above findings, suggestions can be put forward as follows: (1) The Brebes County Government should concentrate its efforts on increasing local tax revenues, local tax expenditures, and local tax contributions because those factors have an impact on local trade. Revenues are up. In other words, the increase in PAD, BD, and KD will improve the welfare of the population. Therefore, instead of serving the interests of specific individuals or groups, local contributions, regional vertigo actions, and regional wealth maximization efforts can be directed. (2) Researchers realize that there are still many limitations in this study for other researchers, including a small sample size, the use of Brebes Regency alone, a short research time of five years, and the nature of the discussion that is regional. Other local revenues should be displayed more thoroughly in addition to local taxes and expenditures to show how they affect local spending

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