Determinants of Regional Own Revenue Gain in Regencies/Cities in Central Java 2018-2020

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Abstract: *The purpose of this research is to analyze and find empirical evidence regarding the effects of unemployment, poverty, economic growth, capital expenditures, and education on regional original income in Central Java districts/cities in 2018-2020. The population in this study is district/city governments in Central Java in the 2018-2020 budget period. The sample in this study was district/city governments in Central Java in the 2018-2020 budget period, using purposive side as a sampling technique, a research sample of 105 samples was obtained from 35 districts/cities in Central Java for 3 years by employing regression analysist. The results of the study prove empirically that unemployment, economic growth, capital expenditures, and education have a significant effect on regional original income. The result imply that for variable are that dependent of local government.*

I.   INTRODUCTION

One of the forms of reform in Indonesia in the economic policy sector is regional autonomy, which was originally centralized and changed to decentralization (Nuradhawati, 2019). According to Law Number 5 of 1974, decentralization is the transfer of government affairs from the center to the regions (Lekipiouw, 2020). The delegation of authority to the Regional Government is solely to achieve an efficient government. This delegation of authority results in autonomy, in which autonomy itself is the freedom of the people living in the area to regulate and manage their own interests (Ndraha, 2018).

The decentralization system is also a form of democratizing local government efforts to involve the community so that they take responsibility for administering government (Mina, 2016). On the other hand, decentralization will also help local governments to compile various programs in an effort to improve the social economy at the regional level, all of which are to help realize prosperity through the provision of more equitable public services and shorten the distance between public service providers and local communities (Kusnandar and Siswantoro, 2012.

APBD plays an important role in the framework of fiscal decentralization adopted in the local government system in Indonesia, where local governments must implement policies so that APBD is realized effectively and efficiently in the framework of improving public services which will have an impact as a stimulus for investors to open businesses in the regions (Pakaya, 2021) . This is a new homework for the management of fiscal finance, bearing in mind the fiscal capacity of each region is different. In the context of the regional economy, the regulation of Regional Original Revenue (PAD) and regional spending as regional fiscal policy instruments is expected to have financial governance that can guarantee the fulfillment of needs and the realization of social welfare. If this is the case, the high unemployment rate can gradually be reduced (Rachmat, 2016).

However, during the Covid-19 pandemic, local revenue was very small compared to the previous period. Regional original income is one of the important factors in the implementation of the wheels of government in a region based on the principle of real, broad and responsible autonomy (Nurhayati, 2014). Very small PADthis is because in general local governments have not been able to identify potential sources of income (Fadhil, 2022). Also, most regions are still unable to optimize regional revenues. Then, the regions still consider that the low PAD revenue is as a result of limited space for the regions to optimize regional tax revenues and regional levies. Currently, by looking at regional capabilities through the PAD description, it seems that the financing of all activities to increase PAD will still be constrained. As previously mentioned, with the PAD revenue administration system currently owned by most regions,

it will be difficult to increase regional tax and retribution revenues. Therefore, economic growth in each region experienced a negative contraction compared to the previous period.

This is where economic growth has an important role, namely it is always prioritized because economic growth indicates an increase in per capita income, this is because economic growth enables economic development in many fields (Sari, 2020). Economic growth is a long-term increase in a country's ability to provide more types of economic goods to its population (Natalia, 2019). This capability grows with technological progress, and the institutional and ideological adjustments it requires. Economic growth is efforts to improve the standard of living of a nation which is often measured by the level of real income per capita. In addition to increasing real national income, the aim of economic development is also to increase productivity. Economic growth is one of the important benchmarks in determining the success of economic development, in which economic growth illustrates a real impact from the implemented development policies (Oktari, 2017).

Development is an effort to change the social and economic conditions of a society for the better (Teja, 2015). The development paradigm that is currently developing is economic growth as measured by human development as seen by the level of quality of human life. Human development places humans as the ultimate goal of development, not a tool for development. For this reason, the United Nations (UN) has established a standard measure of human development, namely the Human Development Index (IPM) or Human Development Index (HDI) (BPS, 2019). HDI is one of the problems that often affect economic growth. Human development is one indicator of the creation of development that can encourage economic growth. The Human Development Index measures the achievement of a country's socio-economic development and combines the fields of education, health and real income per capita (Fauziyyah, 2019).

Human resources are an important factor in economic growth (Maulida, 2015). Humans are the most active in this regard, so to achieve optimal economic development requires efficiency in the workforce. Economic development in an area is focused on changing the process for the better continuously to improve the economy in order to create jobs to minimize economic development problems, with the ultimate goal of creating a prosperous life for the community, especially in the region (Nabawi, 2020) .

In fact, in various regions in Indonesia, poverty is still a topic of conversation among the people. The facts show that economic development has not been able to reduce poverty in various regions, especially in areas where the poverty rate has relatively increased from year to year (Nabawi, 2020). Every year the population in a place/area will increase depending on how many births there are. This population will become a problem for the government if it cannot be controlled, because if the population increases each year, it will also cause a high poverty rate. Population growth can reduce poverty depending on people who get jobs and can meet their needs (Susiatun, 2018).

However, the government often finds it difficult to provide jobs for the community if the population is getting higher. This happens because economic development within the regional scope spatially cannot always take place systemically (Yunianto, 2021). There are several regions that achieve fast growth, while several other areas experience slow growth. These areas do not experience the same progress due to a lack of available resources, namely the tendency for the role of capital (investors) to choose urban areas or areas that already have facilities such as transportation facilities, electricity networks, telecommunications networks, banking, insurance. , as well as a skilled workforce,

The next problem that never runs out to be discussed is unemployment. Unemployment can be interpreted as someone who has reached a certain age but does not have a job and is looking for work to earn wages or benefits. This unemployment is usually caused because the number of labor force or job seekers is not proportional to the number of existing jobs (Wulandari, 2020). The purpose of the development process is specifically for countries that face the problem of excess labor. In many developing countries there is an excess of labor, but on the other hand they face problems of a lack of capital and the area of land that has not been used is very limited (Setianingsih, 2018).

To achieve stable economic conditions with high economic growth and low unemployment rates as part of its success indicators, the central and regional governments must design effective macroeconomic policies (Saragih, 2016). Be it monetary policy, fiscal policy, a mix of fiscal and monetary policies as well as real sector policies. In the context of this study, the authors focus on fiscal policy. According to Syahrir Ika that fiscal policy (Fiscal Policy) is a macro policy tool to achieve various development goals, which includes the function of budget allocation for development purposes, the function of income distribution and subsidies to improve people's welfare, and the function of macroeconomic stabilization in an effort to increase economic growth . Fiscal policy has a priority to address issues related to the politics of the State Budget (APBN). In other words, fiscal policy focuses its work on targets for state revenues and state spending. In addition, another fiscal policy priority is overcoming the State Budget deficit, both structural and cyclical (Siri, 2022).

Research conducted by Dasmaran (2018) regarding the impact of unemployment and inflation on regional original income for all provinces in Indonesia found that unemployment had a significant effect on regional original income, while inflation had no effect on regional original income.. However, Rina (2022) in a study entitled analysis of

the determinants of local revenue (PAD) in West Java Province for 2017-2021 found that GRDP had a significant effect on PAD, while investment and unemployment did not have a significant effect on PAD. Then, Desmawati, Zamzami, and Zulgani (2015) in their research entitled economic growth on district/city local revenue in Jambi Province, succeeded in proving that economic growth has a significant effect on local revenue.

There is a research gap that has been described by the researcher above, it is found that local revenue is a very important component for each local government in a decentralized system. Because regional own-source revenue is used as one of the benchmarks in the implementation of regional autonomy (Lestari, 2022), in the sense that the greater a region obtains and collects regional original income, the greater the availability of regional financial amounts used to finance the implementation of regional autonomy (Syahrial, 2014).

II.   Theoretical Background

Regional Revenue and Expenditure Budget (APBD)

According to Badrudin (2017:98) "Regional Original Revenue Budget (APBD) is a regional government work plan that includes all revenues or receipts and expenditures or expenditures of local governments, both provincial, district and city in order to achieve development targets within one year stated in units of money and approved by the DPRD in statutory regulations called Regional Regulations. Meanwhile, according to Sujarweni (2015: 60) "APBD is a financial plan made by the local government every year, approved by the Regional People's Representative Council (DPRD). The Regional Revenue and Expenditure Budget (APBD) is essentially a policy instrument that is used as a tool to improve public services and people's welfare in the regions. The Regional Revenue and Expenditure Budget (APBD) is a reflection of development programs in the regions so that the realization of the APBD also reflects the success of the planned regional development programs. According to the Minister of Home Affairs Regulation Number 13 of 2006 which was last amended by the Minister of Home Affairs Regulation Number 21 of 2011, the Regional Revenue and Expenditure Budget (APBD) is the annual financial plan of regional governments in Indonesia which is approved by the Regional People's Representative Council. APBD is stipulated by Regional Regulation. The APBD Fiscal Year covers a period of one year, starting from January 1 to December 31. According to the Minister of Home Affairs Regulation Number 13 of 2006 which was last amended by the Minister of Home Affairs Regulation Number 21 of 2011, the Regional Revenue and Expenditure Budget (APBD) is the annual financial plan of regional governments in Indonesia which is approved by the Regional People's Representative Council. APBD is stipulated by Regional Regulation. The APBD Fiscal Year covers a period of one year, starting from January 1 to December 31. According to the Minister of Home Affairs Regulation Number 13 of 2006 which was last amended by the Minister of Home Affairs Regulation Number 21 of 2011, the Regional Revenue and Expenditure Budget (APBD) is the annual financial plan of regional governments in Indonesia which is approved by the Regional People's Representative Council. APBD is stipulated by Regional Regulation. The APBD Fiscal Year covers a period of one year, starting from January 1 to December 31.

Locally-generated revenue

Andri, et al (2014) said that regional original income is all regional income originating from regional original economic sources. In addition, Halim (2017) states that the original opinion of blood is all regional revenues originating from local economic sources. According to Law no. 33 of 2004, Local Own Revenue is a source of original regional revenue excavated in the area to be used as basic capital for local governments in financing development and regional efforts to minimize dependence on funds from the central government. Regional Own Revenue consists of regional taxes, regional levies, separated regional wealth management results, and other legal regional revenues.

Unemployment

According to Nanga (2001) unemployment is a condition where a person belonging to the category of the labor force does not have a job and is not actively looking for work. Unemployment is a term for people who do not work at all, are looking for work, work less than two days a week or someone who is trying to get a decent job (Pujoalwanto, 2014). Unemployment is generally caused because the number of labor force or job seekers is not proportional to the number of jobs provided so they are unable to absorb the labor force..

Poverty

Niemietz (2011) defines poverty as the inability to buy necessities such as food, clothing, shelter, and medicine. Poverty is a condition of a person's inability to meet basic needs in everyday life (Salman, 2018). This condition occurs because of the low income generated to meet the necessities of life such as clothing, shelter and food. So that it has a negative impact on meeting other living standards, such as health and education.

Economic growth

According to Sukirno (2011) economic growth is defined as the development of activities in the economy which causes the goods and services produced in society to increase and the prosperity of society to increase. Economic growth is a process in which there is an increase in real gross national product or real national income (Sianipar, 2019). So the economy is said to grow or develop when there is real output growth. Another definition of economic growth is that economic growth occurs when there is an increase in output per capita. Economic growth describes an increase in living standards measured by real output per person (Rustia, 2011).
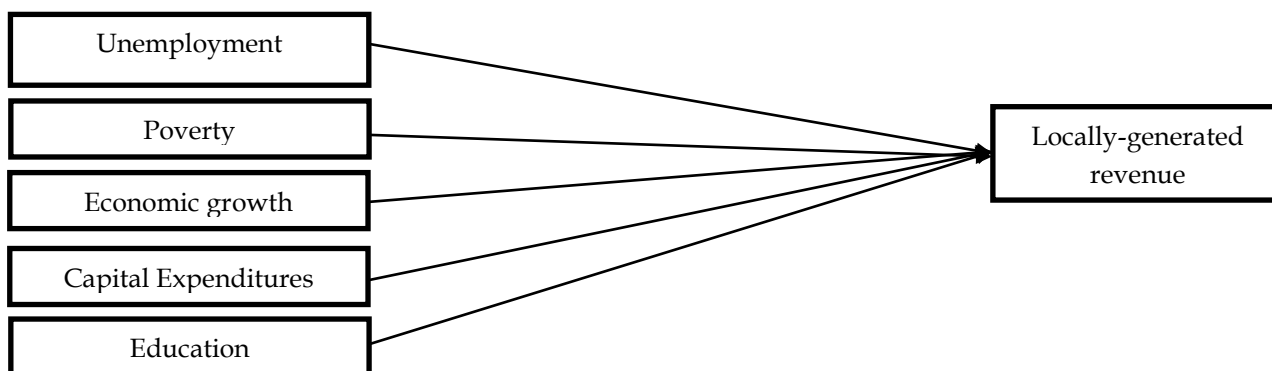
Capital Expenditures

According to Darise (2008: 141) states that capital expenditures are expenditures made in the context of purchasing, procuring or constructing tangible fixed assets that have a benefit value of more than twelve months to be used in government activities, such as in the form of land, machine tools, buildings and buildings, roads, irrigation and networks, and other fixed assets. Meanwhile, according to (Mursyidi, 2009), capital expenditure is a budget expenditure to acquire fixed assets and other assets that benefit more than one accounting period. The definition of Expenditure according to PSAP No.2, (in Erlina, 2008) is "All expenditures from the State/Regional General Cash Account which reduce the balance of the Budget in excess of the period of the relevant fiscal year which will not be repaid by the government". Whereas, according to Government Regulation No. 12 of 2019 concerning Regional Financial Management, what is meant by Regional Expenditures are all the obligations of the Regional Government which are recognized as a reduction in the value of net worth in the relevant fiscal year period.

Education

Education is a process of experience because life is growth (Wasitohadi, 2014). Education means helping inner growth without being limited by age. The growth process is the process of adjusting to each phase and adding skills in one's development. People with higher levels of education tend to have better income levels as well. Because people with higher education have a better chance of getting a job with a higher wage rate than those with less education. Thus people who have a good level of education have a smaller chance of becoming poor than those with low education (Sevrianda, 2019).

Research Framework

Based on this frame of mind, the hypotheses formulated in this study are:

H1: Unemployment has an effect on regional original income.

H2 :Poverty affects local revenue.

H3 = Economic growth has an effect on local revenue.

H4 =Capital Expenditure has an effect on regional original income.

H5 =Education has an effect on local revenue.

III. Methodology

Sampling Techniques

Population is a generalized area consisting of objects/subjects that have certain qualities and characteristics determined by the researcher to be studied and then conclusions drawn. So, it can be concluded that the population is not only people, but also objects and other natural objects. The population is also not just the amount that exists in the object/subject being studied, but includes all the characteristics/traits possessed by the subject or object (Sugiyono, 2012). The population in this study is district/city governments in Central Java in the 2018-2020 budget period. The

sample is part of the number and characteristics possessed by the population (Sugiyono, 2012).In this study, researchers used a saturated sample, which according to Sugiyono (2009), a saturated sample is a sampling technique when all members of the population are used as samples. Whereas, the research sample taking criteria is purposive sampling.

Sampling technique

The data collection method used is through the documentation method. The documentation method is carried out by using data derived from existing documents. The data in this study came from the BPK website. The sampling method used purposive sampling technique with the following criteria:

1. Local governments include Regencies/Cities in Central Java
2. Regional Governments include Regencies/Cities that publish Regional Government Financial Reports for the 2018-2020 research period.
3. Audited Regency/City Regional Government Financial Statements.
4. Regency/City Regional Government Financial Reports that present complete data.

Data analysis method

The data analysis method used in this study is the Ordinary Least Square (OLS) method, with the following research model:

$$PAD = \alpha + \beta1 EM + \beta2\ POV + \beta3 EG + \beta4 ED + e$$

Variables

Table of Variable Operational Definitions

No	Variable	Type	Symbol	Measurement	Information
1	Locally-generated revenue	dependent	PAD	*PAD* $= Regional\ Tax + Regional\ Retribution + Regional\ Company\ Profit\ Revenue + Other\ Legal\ Income$	Local Own Revenue is income earned by the region to be collected based on regional regulations in accordance with statutory regulations.
2	Unemployment	Independent	EM	Regional Government LKPD Unemployment Index	Unemployment is an indication of the working age population which belongs to the unemployed group (not working).
3	Poverty	Independent	POV	Poverty index contained in local government financial reports	Poverty is the ratio of the total population below the poverty line based on the income level of each individual.
4	Economic growth	Independent	EG	GRDP based on constant prices	Capital Expenditure is a budget expenditure for the acquisition of fixed assets and other assets that provide benefits for more than one accounting period.

| 5 | Capital Expenditures | Independent | CE | *Belanja Modal*
= Land Expenditure
+ Equipment and Machinery Purchase
+ Building and Building Expenditure
+ Road, Irrigation and Network Expenditure
+ Other Asset Expenditures | Capital Expenditure is a budget expenditure for the acquisition of fixed assets and other assets that provide benefits for more than one accounting period. |
| 6 | Education | Independent | ED | literacy rate for the population aged 15 and over | Education is the learning of knowledge, skills and habits of a group of people passed down from one generation to the next through teaching, training or research. |

IV. RESULTS

Results of Data Analysis

Table of Multiple Regression Test Results

Variable	Regression Coefficient	tcount	*Sig*	Ket
Constanta	-2,259E+11	-0.921	0.359	
Unemployment	9,968E+9	2,129	0.036	H1 is accepted
Poverty	-4,087E+9	-1,679	0.097	H2 is rejected
Economic growth	-9,979E+9	-3,932	0.000	H3 is accepted
Capital Expenditures	0.429	6,195	0.000	H4 is accepted
Education	5,213E+9	2,072	0.041	H5 accepted
R2 = 0.359		Fcount =	10,310	
Adjusted R2 = 0.324		Sig =	0.000	

Source: Results of data processing, 2022

The model of this research is:

PAD = 0.00000000002259 + 0.000000009968 EM + 0.000000004087 POV + 0.000000009979 EG + 0.429 CE + 0.000000005213 ED + ε

Discussion

The Effect of Unemployment Against Regional Original Income

Based on the t test that was carried out, it obtained a t count > t table for unemployment2.129 > 1.98580and a significant value of 0.036 <5%, so that H1 is accepted, which means that unemployment has an effect on local revenue. Regional Own Revenue is used as a benchmark for regional independence, judging from the source PAD is obtained from regional taxes, regional levies, and regionally owned companies. And the results of other separated regional wealth management and other separated regional income, according to (Kuncoro, 2014) PAD reflects sufficient local taxing power as a Necessary Condition for the realization of a good economy. The effect of unemployment on the economy and social conditions, namely reducing people's income, reducing the level of capital investment, reducing government revenue, reducing people's skills and increasing social costs with this impact is likely effect on PAD in their respective regions which are spread across the territory of Indonesia. The results of this study are in line with research conducted by Hidayat (2022) that unemployment affects regional original income.

The Effects of Poverty Against Regional Original Income

Based on the results of testing the second hypothesis, the results of the t test obtained a t count > t table The t count value for the poverty variable is equal to-1.679 < -1.98580and a significant value of 0.097 > 5%, so that H2 is rejected,

which means that poverty has an effect on local revenue. Poverty is the inability of a person to meet basic food and non-food needs. Poverty is measured by the number of poor people. The number of poor people is the number of people in a certain area who are categorized as poor people based on their ability to meet basic needs (basic needs approach).The inefficiency in government revenues, especially PAD, is because the composition of the Expenditure Budget is still not sufficient enough to create better and more equitable services which will ultimately impact poverty through increased economic activity such as the goal of decentralization. The composition of the expenditure allocation in the structure of the Revenue and Expenditure Budget is still dominated by personnel expenditure. The results of this study are in line with research conducted by Alam (2018) that poverty has no effect on local revenue.

The Effect of Economic Growth on Regional Original Income

Based on the results of testing the third hypothesis, it is found that economic growth has a t-count value of-3.932 > -1.98580and a significant value of 0.000 <5%, so that H3 is accepted, which means that economic growth affects local revenue. The relationship between GRDP and PAD is a functional relationship, because PAD is a function of GRDP, that is, increasing GRDP will increase revenue from PAD. Furthermore, the increase in PAD will encourage an increase in government services to the community which is expected to increase community productivity which can ultimately increase economic growth again. Vice versa, with increasing economic growth and people's per capita income, it will encourage people's ability to pay taxes and other levies. One of the reasons is that in overcoming the problem of poverty there are many ways besides using capital expenditure, namely social spending and subsidies, etc. Not only that, according to (Priatno, 2013) inefficiency in government spending, especially capital expenditure, because the composition of the Expenditure Revenue Budget is still not sufficient enough to create better and more equitable services which will ultimately have an impact on poverty through increased economic activity such as the goal of decentralization. . The composition of the expenditure allocation in the structure of the Revenue and Expenditure Budget is still dominated by personnel expenditure. 2013) inefficiency in government spending, especially capital expenditure, because the composition of the Expenditure Revenue Budget is still not sufficient enough to create better and more equitable services which will ultimately have an impact on poverty through increased economic activity such as the goal of decentralization. The composition of the expenditure allocation in the structure of the Revenue and Expenditure Budget is still dominated by personnel expenditure. 2013) inefficiency in government spending, especially capital expenditure, because the composition of the Expenditure Revenue Budget is still not sufficient enough to create better and more equitable services which will ultimately have an impact on poverty through increased economic activity such as the goal of decentralization. The composition of the expenditure allocation in the structure of the Revenue and Expenditure Budget is still dominated by personnel expenditure. The results of this study are in line with research conducted by Sirait (2019) that economic growth affects regional original income.

Effect of Capital Expenditures Against Regional Original Income

Based on the results of testing the fourth hypothesis, the results of the t test obtained a t count > t table of capital expenditure6.195 > 1.98580and a significant value of 0.000 <5%, so that H4 is accepted, which means that capital expenditure has an effect on local revenue. Capital expenditures are regional government expenditures whose benefits exceed one fiscal year and will add regional assets or wealth and will then add to routine expenditures such as maintenance costs in the general administration expenditure group (Halim, 2004:73). According to KSAP (Governmental Accounting Standards Committee) in PSAP (Statement of Governmental Accounting Standards) Number 02, capital expenditure is a budget expenditure for the acquisition of fixed assets and other assets that benefit more than one accounting period. Capital expenditures include, among other things, capital expenditures for the acquisition of land, buildings and buildings, equipment, intangible assets. Fixed assets owned by local governments as a result of capital expenditures are the main requirement in providing public services. To add fixed assets, the local government allocates funds in the form of a capital expenditure budget in the APBD. Every year local governments procure fixed assets in accordance with budget priorities and public services that have a long-term impact financially (Ardhani, 2011). For a region to add to its regional fixed assets which can be in the form of infrastructure development as a means for public services, the local government allocates funds in the form of a capital expenditure budget in its regional spending income budget, so that local governments can collect fees and taxes on the infrastructure that has been built for these public servants as an effort to increase PAD. Every year local governments procure fixed assets in accordance with budget priorities and public services that have a long-term impact financially (Ardhani, 2011). For a region to add to its regional fixed assets which can be in the form of infrastructure development as a means for public services, the local government allocates funds in the form of a capital expenditure budget in its regional spending income budget, so that local governments can collect fees and taxes on the infrastructure that has been built for these public servants as an effort to increase PAD. Every year local governments procure fixed assets in accordance with budget priorities and

public services that have a long-term impact financially (Ardhani, 2011). For a region to add to its regional fixed assets which can be in the form of infrastructure development as a means for public services, the local government allocates funds in the form of a capital expenditure budget in its regional spending income budget, so that local governments can collect fees and taxes on the infrastructure that has been built for these public servants as an effort to increase PAD. The results of this study are in line with research conducted by Wibowo and Monalisa (2019) that capital expenditure has an effect on regional original income.

Influence Education Against Regional Original Income

Based on the results of testing the fifth hypothesis, the results of the t test obtained a t-count > t-table. The t-count value for the education variable was 2.072 > 1.98580 and a significant value was 0.041 <5%, so that H5 was accepted, which means that education has an effect on local revenue. Qualified, effective and efficient human resources are the human resources needed to improve the regional economy. The most effective way to improve the quality of human resources is through improving education. The higher the level of education a person attends, the higher the quality he will have. The higher the quality of an individual, the easier it will be for him to get a job and increase an individual's income (Elfrindi, 2014). And according to Priyono (2013) an increase in income for an individual will increase the individual's ability to pay taxes and levies provided by the government. The results of this study are in line with research conducted by Andriani and Julianto (2018) and Rahmadewi (2018) that financing receipts affect capital expenditure.

V. Conclusion

Based on the results of the tests that have been carried out, it can be concluded that:

1. Unemployment affects regional original income.
2. Poverty has no effect on regional original income.
3. Economic growth affects local revenue.
4. Capital Expenditure has an effect on regional original income.
5. Education has an effect on regional original income.

Expected:

1. Further research is recommended to include or add new variables that are identified as components that can affect local revenue.
2. Future researchers are also expected to be able to increase the number of research samples where this will increase the quality of the research to be carried out.

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