Regional National Income Analysis (PAD) North Sulawesi

Cooperation Area

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ABSTRACT

This research aims to find out the Regional Native Income Analysis (PAD) in the North Cooperation Area of Sulawesi. The data used is secondary data obtained from various other parties such as the Badan Pusat Statistik (BPS), Dinas Pendapatan Pengelolaan Keuangan dan Aset Daerah (DPPKAD), and other literature. The data used is taken based on a period of 10 years. The type of data used is panel data and the analysis used is multiple linear regression analysis. The results of this study showed that Regional Taxes had a positive and significant effect on PAD in Kawasan Kerjasama Utara Sulawesi, the Regional Levy had a negative and significant effect on PAD in Kawasan Kerjasama Utara Sulawesi, regional taxes and regional levies simultaneously had a positive and significant effect on PAD in Kawasan Kerjasama Utara Sulawesi.

Keywords: Local Native Income; Local Taxes; Regional Levy

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INTRODUCTION

The original income of the region (PAD) in Indonesia is one form of regional independence from fiscal decentralization to provide regional revenue sources to explore using it based on its potential (Yushkov, 2015) & (Syukri, 2019). Every region in Indonesia has been granted the right to exercise regional autonomy by being given broad, practical, and responsible authority to ensure regional development and development. Sources of Local Native Income according to the Government of the Republic of Indonesia in 2004 concerning the Financial Balance Fund between the Central Government and Local Government are from Local Taxes, Regional Levies, Separated Regional Wealth Management Results, and Another Legitimate PAD.

Each region in Indonesia has a different PAD, resulting in a difference between receipts and expenditures or expenses (Kartika, 2020). The difference from this potential will cause inequality between district/city governments in Indonesia. However, PAD is the main obstacle in providing services to the community because its portion is still relatively small compared to the portion of support from the central government (Megafatma, 2022).

Therefore, the government in each district that becomes the Kawasan Kerjasama Utara Sulawesi seeks to increase PAD by optimizing the collection of local taxes and regional levies. This means that infrastructure development in the industrial sector has a real impact on the increase in local taxes which is related. In this study, researchers took 2 main sources of income in the North-North Cooperation Area, namely Regional Taxes and Regional Levies.

The strategic role of regional taxes and regional levies can contribute to PAD revenue sources but by looking at the general conditions or phenomena that occur by increasing existing regional revenues, taxes have not been able to provide a significant role in increasing Regional Original Income in each region in the Northern Cooperation Area North. Trends or symptoms of the rise and fall of the original income of the region from each region of Kerjasama Utara Sulawesi on average due to the lack of sensitivity of each region in terms of seeking cultural advantages and the original potential of each region and awareness in terms of taxpayers and levies are also some still low, weak legal system and income administration and weak quality of the apparatus and also not optimist towards the results to be achieved.

To maximize the original income of the region, two events can be done, namely, refining or optimizing the receipts derived from regional taxes and existing regional levies and implementing new local taxes and levies (Monoarfa, Olilingo, & Santoso, 2022).

Kawasan Kerjasama Utara Sulawesi or known as BKSU is a forum for coordination cooperation between four districts and three provinces, namely North Gorontalo Regency and Bone Bolango located in Gorontalo Province, North Bolaang Mongondow Regency in North Sulawesi Province, and Buol Regency in Central Sulawesi, has the aim to encourage the acceleration of the development of cooperation areas with the principle of mutual need, mutual support, mutual strengthening to improve welfare, as well as realizing member areas into national strategic areas of the country's national borders

economic aspects of the region (Olilingo & Arsana, 2021). BKSU has three excellent programs, namely, beef cattle development, vaname shrimp cultivation, and tourism. To strengthen the target of cooperation, phase I research has been carried out which initially resulted in the identification of the leading sector in the cooperation area which is also the base sector, namely Agriculture, Forestry, and Mining with three selected superior commodities, namely Beef Cattle Commodities, Corn and Vaname Shrimp Cultivation (Berman, 2018). As a continuation of the results of the phase I research, phase II made business planning of each commodity by the development of the region and the membership of Kawasan Kerjasama Utara Sulawesi.

Regional income derived from PAD is expected to increase regional economic growth so that the quality of public services can be better. The increasing quality of public services will have an impact on the welfare of the community. One of the sectors that affect fiscal independence in Kawasan Kerjasama Utara Sulawesi is tourism. When viewed from an economic point of view, tourism development activities in the area can contribute to regional revenues sourced from taxes on accommodation services, restaurants, entertainment venues, parking levies, cleanliness, and security of recreational places in the form of tickets and the like to enter tourist attractions.

One easy and quick way is to measure the contribution of tourism to the native income of the region. PAD sourced from the tourism sector based on a lot of scientific and popular research and publications is grouped into hotel taxes, restaurant taxes, entertainment venue taxes, and recreation and sports venue levies.

It can be seen that Bone Bolango Regency from 2011 to 2020 experienced a fairly rapid increase where Kabupaten Bone Bolango is also the district that has the highest Regional Native Income in Kawasan Kerjasama Utara Sulawesi. North Gorontalo Regency in 2011 to 2014 there was an increase and decrease in 2015 then increased until 2020. North Bolaang Mongondow Regency also experienced ups and downs, it can be seen in the graph from 2015 to 2020. Almost the same as Bolaang Mongondow Utara Regency, Buol Regency also experienced a fairly sharp difference from 2017 to 2019 experienced a decline which then rose again in 2020. The thing that caused the rise and fall of PAD, especially in Buol Regency in 2018 and 2019, was the lack of role of regional companies as a source of regional revenue. A high degree of centralization in the field of taxation, because all the most productive major types of taxes both direct and indirect taxes are withdrawn by the center.

Several previous studies have examined regional taxes and levies and their impact on PAD (Nggilu et all., 2016), (Mea et all., 2017), (Yusmalina et all., 2020), (Syahputra et all., 2021) end (Natoen et al., 2020). To increase Original Regional Revenue, potential sources of regional revenue must continue to be explored to the maximum following the corridors of applicable laws and regulations, including regional taxes which have long been one of the main elements of regional original income. When compared with other sources, regional taxes and levies have relatively stable amounts (Yushkov, 2015). In addition, local taxes are a reflection of the community's active participation in financing the implementation of local government without any balanced compensation for the

community, even though local sources of income are increasingly complex, regional taxes are still an important source of regional income. This is because every year the regional tax can make a fairly large contribution to regional revenue. Therefore, the researcher limits the problem regarding the source of local revenue, namely the contribution of regional taxes and regional levies to regional original income to find out what and how the influence of regional taxes and regional retributions on Regional Original Income (PAD) in the North Sulawesi Cooperation Area for the period 2011-2020.

LITERATURE REVIEW

Regional Native Income is revenue sourced from the regional tax sector, regional levies, regionally owned company results, separated regional wealth management results, and other legitimate PAD (Oky, 2021). PAD is income obtained from regional potential both from the tax sector, levies, and legitimate regional results used for financing and regional development. Mardiasmo (2018). Kawasan Kerjasama Utara Sulawesi is a form of cooperation involving several regions that administratively consist of different level II regions of the province. This is a form of partnership pillar which is expected to be the main door in the development of UNG's role in Kawasan Kerjasama Utara Sulawesi. The cooperation facilitated by UNG, which in its initial formation involved three districts, has developed into four districts, namely North Gorontalo Regency, Bone Bolango Regency, Gorontalo Province, Buol Regency in Central Sulawesi Province, and North Bolaang Mongondow Regency in Sulawesi Utara Province.

Local taxes are mandatory dues made by individuals or entities to the region without balanced direct rewards that can be carried out based on applicable laws and regulations used to fund regional organizing (Mardiasmo, 2011). Regional levies are local levies as payment for use or because they obtain business or regional property services for general sales, or because of services provided by the region either directly or indirectly (Kaho, 1991).

RESEACH METHODS

This study was conducted to identify the factors that influence regional real income in the North-North Cooperation Area by using a stable analysis, and quantitative analysis was conducted using the linear regression method. Data processing using Ms. Excel and Eviews 9.

The data used by this study is secondary data obtained from several publishing sources. Secondary data is obtained in the form that has been collected from other sources and obtained from other parties (books or literature), the Badan Pusat Statistik (BPS), and Dinas Pendapatan Pengelolaan Keuangan dan Aset Daerah (DPPKAD). Data is taken based on a period of over ten years (2011 - 2020). The type of data used is time series and cross-section or panel data. Analysis of the data used in this study uses quantitative analysis which in quantitative research uses statistics.

To test the established hypothesis, the researcher uses multiple linear analyses. Regression analysis is concerned with the study of dependence on one dependent variable on one or more explanatory variables to estimate the mean value of the dependent variable when the values of the explanatory variables are known. Multiple regression models consist of one independent variable known as a multiple regression model. The general form of multiple regression with the number of independent variables is recorded as:

$$Y_i = \beta_0 + \beta_1 X_{1i} + \beta_2 X_{2i} + \dots + \beta_k X_{ki} + e_i \dots\dots\dots\dots\dots\dots\dots\dots\dots\dots\dots\dots\dots\dots\dots\dots(1)$$

Multiple regression model which only two independent variables. Suppose you have a model like this

$$Y_i \quad = \beta_0 + \beta_1 X_{1i} + \beta_2 X_{2i} + e \dots\dots\dots\dots\dots\dots\dots\dots\dots\dots\dots\dots\dots\dots\dots(2)$$

Y_i	= Dependen Variable
B_0	= Intersep konstana
$\beta_1 X_{1i}$	= Independen Variable X1
$\beta_2 X_{2i}$	= Independen Variable X2

Y_i is the dependent variable, X1 and X2 are the dependent variables, and e_i is the disturbance variable. The subscript i shows the observation to i for cross-section data. If using time series data, sometimes a subscript t is given to show the time, while for β_0 it is said to be intercepted, while β_1 and β_2 in multiple regression are said to be partial regression coefficients. Based on the multiple regression equation then the data is transformed into LN form which has the aim of producing the best model free from heteroscedasticity and autocorrelation problems.

RESULTS AND DISCUSSION

A data normality test is a test that is done to see the value of data distribution in a data group or variable has a normal data distribution or not. The method used to view the data is distributed normally or not in this study, using the J-B test method. By looking at the J-B value calculates > the specified alpha level, the data is distributed normally.

Based on the results of the analysis in the graph above, it can be seen that the value of Jarque-Bera is 1.677374 with a probability value of 0.432278, which means that if this value is compared with the specified alpha level of 5%, then the value of this probability is still greater, so it can be concluded that the data in this study are distributed normally. The presence or absence of symptoms of multicollinearity using the Variance Inflation Factor method. This method is by looking at the value of Centered VIF. Where if the VIF value < 10 then it can be explained that there are no symptoms of multicollinearity in the model if the VIF ≥ 10 ≤ 30 then it can be explained that there are symptoms of lace multicollinearity in the model, while if the VIF value > 10 its can be concluded that there are symptoms of high multicollinearity in the model.

Based on the results of the analysis in the table above, it can be seen that the Centered VIF values of the three variables are below 10 (VIF<10), so it can be concluded in the model there are no symptoms of multicollinearity. The autocorrelation test is a test that aims to see if in the research model there is a correlation between variables in

different observations of time. Autocorrelated testing in this study, using the method of comparing DW-count and DW-table results. It is known that the number of observations or the number of N = 40, and the number of free variables or K = 2. When viewed from the DW table, the value of dU = 1.6589 and dL = 1.3384, while the DW value calculated in this study model is 1.803396. So, if compared with the dU value, then the DW value of this calculation is still greater. So, it can be concluded that in this research model there are no symptoms of autocorrelation. In this study, the Glejser test was carried out to see whether there were symptoms of homochemicity.

Based on the results of *the Glejser* test analysis in the table above, it can be seen that the significance values of the independent variables in the model are greater than the specified alpha levels of 1%, 5%, and 10%. So, it can be concluded that in this research model, there are no symptoms of heterochemicity. The coefficient of determination aims to see the magnitude of the influence of free variables on non-free variables can be explained. To be able to see the magnitude, by looking at the results of the analysis of the value of R-squared, where the value of R2 ranges between 0 < R2 < 1. If the value of R2 is getting closer to 1, then the model used can be ascertained that the free variable can explain the effect on the non-free variable.

Based on the results of the analysis of the determination coefficient test in the table above, it can be seen that the determination coefficient value (R-squared) of 0.9028, which means that 90.28% of Regional Native Income (PAD) can be explained by Regional Taxes and Regional Levies and the remaining 9.72% can be explained by other variables outside the model.

Based on the estimation results in table 4, it can be seen that the value of *Cross-section F* significance is 0.0000. This value when compared to the specified alpha values of 1%, %5, and 10%, then the significance value obtained is still smaller than the specified alpha level, which means that the model used in this study is the *Fixed Effect Model model.* However, further testing is needed to determine whether to use the *Fixed Effect Model* (FEM) method or *the Random Effect Model* (REM) method, using *the Hausman test.*

Based on the results of the Hausman test in table 4.6 above, it can be seen that the significance value of the random cross-section is 0.0014. When compared with the specified alpha levels of 1%.5% and 10%, then the significance value obtained is still smaller than the specified alpha level. So it can be concluded that H0 is rejected, which means that the model that will be used in this study is the Fixed Effect Model model. The analysis technique used in this study is to use linear regression multiple panel data, using the Fixed Effect Model method. The results of the analysis of multiple linear regressions are as follows: This study uses multiple panel data linear regression, using the Fixed Effect Model method.

Based on the results of the analysis in the table above, the research model, namely:
LOG (PAD) = 17.96920 + 0.545070 Log (Tax) – 0.275854 LOG (Retribution) + ε

The interpretation of the equation model above can be described as follows: 1) regional Native Income without being affected by the variables of Regional Tax and Regional Levy in this study will still be worth 17.96920 thousand Rupiah; 2) regional Tax

has a positive effect on regional native income, which means that every 1 rupiah increase in regional tax will increase regional native income by 0.545070 thousand rupiahs; dan 3) the Regional Levy harms the Regional Native Income, which means that every time there is an increase of 1 rupiah, the regional native income will be reduced by 0.275854 thousand rupiahs.

Based on table 7 above, it can be seen that the positive coefficient values are Bone Bolango Regency and Buol Regency, which means that these regencies have above-average Regional Native Income (PAD) compared to North Bolaang Mongondow Regency and North Gorontalo Regency which have negative coefficient values. Simultaneous tests aim to see if free variables can have an effect together on non-free variables. This method can be determined through the probability value of Fhicalc, generated through regression analysis. Based on the results of the multiple regression analysis in table 4.7 above, it can be seen that the F-statistic value is 63.18554 with a probability value of 0.0000. This probability value when compared to the specified alpha levels (1%, 5%, and 10%), then this probability value is still smaller. So, it can be concluded that the Regional Tax and Regional Levy have a simultaneous effect on the original income of Kawasan Kerjasama Utara Sulawesi. Partial tests aim to see the influence of each free variable, on non-free variables. As for the testing and interpretation of partial tests, as follows:

a. **Effect of Local Taxes on Local Native Income (PAD) in Kawasan Kerjasama Utara Sulawesi**

Based on the regression analysis in table 6 above, it can be seen that the t-*statistic* value of the regional tax is 9.0277235 with a probability value of 0.000. This probability value when compared to the specified alpha levels (1%, 5%, and 10%), then this probability value is smaller, so H0 is rejected. Thus, it can be concluded that at a significant rate of 1%, local tax has a significant effect on the local native income.

The graphs explained that tax revenues in each regency of the North Sulawesi Cooperation Area were different and volatile over the last 10 years. If you look at the graph above, which has the largest local tax receipts, namely Bone Bolango Regency in 2020 amounting to Rp. 11,312,834,112, while the smallest regency received regional tax, namely North Gorontalo Regency only amounted to Rp. 1,738,383,535. Buol Regency received the largest local taxes in 2013 which amounted to Rp. 10,642,868,422, while for Bolaang Mongondow Utara Regency the largest receipt of local taxes was in the year 2020 amounting to Rp. 10,181,097,000. From the graph above, it can also be seen that the regency that received the least regional tax in North Gorontalo Regency and North Bolaang Mongondow Regency. This is of course determined by the policies implemented by the government in each region regarding tax collection. However, tax revenue in each district is the largest contributor to PAD in the North Sulawesi cooperation area. Efforts made by each government to able to strive in terms of achieving local tax revenues vary, one of which is the policy of making it easier for the public in terms of paying taxes, which is by launching an online-based tax payment program. In addition, there is a policy of eliminating tax penalties for late tax payments during the

Covid-19 pandemic, to make people aware of the importance of paying taxes. The results of this study are in line with the research conducted (Nggilu et al., 2016) where Regional Tax has a significant positive effect on Regional Financial Independence. Besides that, according to (Natoen et al., 2020).

b. **Effect of Regional Levy on Regional Native Income (PAD) in Kawasan Kerjasama Utara Sulawesi**

Based on the regression analysis in table 6 above, it can be seen that the t-*statistic* value of the Regional Levy is -4.366332 with a probability value of 0.000. then this probability value is smaller, so H0 is rejected. Thus, it can be concluded that at a significant rate of 1% the Regional Levy has a significant effect on the Regional Native Income.

In the graph above, it can be seen that the regional levy from each district in the North Sulawesi cooperation area has been variable every year for the last 10 years. Especially with the elimination or addition of rules, must be subject to retribution for services provided by the government of each of these districts, such as public services, business services, and levies on permits issued by the government in the district itself. If averaged for each district, the receipt of retribution in each district for the past 10 years, namely North Gorontalo Regency is only Rp. 1,444,523,917, Bone Bolango Regency Rp. 2,237,244,443, Bolaang Mongondow Utara Regency Rp. 1,876,194,820 and Buol Regency Rp. 3. 873.641.910.

This indicates that the contribution of regional levies to PAD is still lacking or cannot increase PAD in each district in the North Sulawesi cooperation area and the costs that must be spent to improve the facilities provided by the government are larger than the retribution. obtained from the place or service provided. Therefore, the acceptance of regional retribution does not increase the original regional income (PAD) itself, but because it has to repair public facilities or provide tools used for public services, it must take other budget allocations that can support in terms of repairing the damage.

The results of this study are not in line with research conducted by (Nggilu et al., 2016) where Regional Retribution has a positive effect on regional financial independence. However, research that is in line with this research is that conducted by (Meinanda & Larasati, 2021) where the Regional Retribution hurts Cimahi City Original Revenue. Also, the research is done (Iqbal & Sunardika, 2018) states that the Regional Retribution harms the Bandung Regency's Original Regional Revenue.

c. **The Effect of Local Taxes and Regional Levies on Local Native Income (PAD) in Kawasan Kerjasama Utara Sulawesi.**

Based on the results of the analysis above, it can be seen that simultaneously or jointly regional taxes and regional levies have had a significant effect on the regional native income in Kawasan Kerjasama Utara Sulawesi in the last 10 years, this can be seen in the results of the analysis of the F.

Where the f-count test amounted to 63.18554 with a significant level of 0.0000. This result is in line with the theories about Regional Taxes and Regional Levies that influence Regional Income. However, of the 4 districts in Kawasan Kerjasama Utara Sulawesi, the

regional native income in each regency has a trend that is variable from year to year, as illustrated in the chart.

When viewed on the graph, the Regional Native Income of each District located in the region Kawasan Kerjasama Utara Sulawesi from 2011 to 2020 experienced a very significant fluctuation. But for North Gorontalo Regency, from 2017-to 2020 PAD in this district has increased every year. This cannot necessarily be interpreted that the North Gorontalo regency has been effective in the PAD itself which is sourced from local taxes and regional levies. Because in the graph above, is obtained from all indicators included in the Regional Native Income, one of which is transfer funds from the central government.

The data obtained from the Bapenda office of each district, namely local taxes and regional levies from four districts included in the North Sulawesi cooperation area, shows that the contribution of local taxes from the four districts is not more than 20%. Whereas North Gorontalo regency contributes local tax to PAD by only 11%, Bone Bolango Regency by 10%, Buol Regency by 12%, and North Bolaang Mongondow Regency only by 18%. Similar to local taxes, the regional levy to PAD in each district in the Northern Cooperation Area of Sulawesi, is no more than 20%. The contribution of the regional levy to PAD for North Gorontalo Regency is only 7%, Bone Bolango Regency by 4%, Buol Regency by 8%, and North Bolaang Mongondow Regency by 10%.

When viewed from the contribution of local taxes and regional levies, it can be seen that North Bolaang Mongondow Regency has the largest contribution of local taxes and regional levies. However, when compared to the other three districts, the number of PAD from the North Bolaang Mongondow Regency is the smallest. So that if the percentage of local tax contributions and regional levies to PAD, then Bolaang Mongondow Utara Regency has the largest regional tax contribution and regional levy of the other three districts.

The results of this study are in line with research conducted by (Nggilu et al., 2016) where simultaneously Regional Taxes affect regional financial independence. In line with the research conducted by (Yusmalina et al., 2020) where there is a simultaneous influence between Regional Taxes and Regional Levies on Regional Original Income in Karimun Regency.

CONCLUSIONS

Based on the results of the above research, the researcher drew the following conclusions: 1) Regional taxes have a positive and significant influence on regional native income in Kawasan Kerjasama Utara Sulawesi. This means that every increase in local taxes will increase the PAD of each regency in Kawasan Kerjasama Utara Sulawesi. The contribution of local taxes from the four districts of the North Sulawesi Cooperation area is no more than 20%. North Gorontalo regency contributes local tax to PAD by only 11%, Bone Bolango Regency by 10%, Buol Regency by 12%, and North Bolaang Mongondow Regency only by 18%. 2) The Regional Levy does not have a positive and significant influence on regional native income in Kawasan Kerjasama Utara Sulawesi.

This is related to the amount being very low. The contribution of the regional levy to PAD in each district in Kawasan Kerjasama Utara Sulawesi is no more than 20%. Where North Gorontalo regency is only 7%, Bone Bolango Regency by 4%, Buol Regency by 8%, and North Bolaang Mongondow Regency by 10%. 3) Regional Taxes and Regional Levies simultaneously have a significant influence on Regional Native Income in Kawasan Kerjasama Utara Sulawesi within 10 years.

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