



Determinants of Regional Genuine Income Acquired Post Pandemi Covid-19

Nabila Putri Amalia Husna¹, Mahameru Rosy Rochmatullah²

¹ Muhammadiyah University of Surakarta, Indonesia.

² Muhammadiyah University of Surakarta, Indonesia

ABSTRACT: During the pandemic era, the economic sector in Indonesia experienced a decline. One of them has an impact on the acceptance of regional original income. this impact mainly occurs in the receipt of regional levies , regional taxes , and the results of separated regional financial management . area separated from Regional Original Revenue. The population used in this study is secondary data from PAD for the 2019-2021 period , the research sample was obtained through a purposive sampling technique . The data in this study were obtained through the official website of the Ministry of Finance <https://djpk.kemenkeu.go.id/portal/data/apbd> , with data collection techniques using the documentation method . The analytical tool used is SPSS version 20 with multiple linear regression testing . Based on the research results, it can be seen that the results of hypothesis testing show that the PBB variable has a significant influence on the PAD variable. This is seen from , the calculated t value is greater than the t table value ($53.538 > 1.9685$). Public Service Retribution implies that this variable has a significant influence on the PAD figure. that the calculated t value is greater than the t table value ($29.390 > 1.9685$). Service Retribution is indicated by a statement obtained from the acquisition of a t-count value that is greater than the t-table value ($21.640 > 1.9685$). The results of Legalized Wealth have a simultaneous and significantly positive effect on the PAD variable. This is reinforced by the test results which state that the calculated t value is greater than the t table value ($5.329 > 1.9685$). We can conclude that partially Legal Wealth (BUMD) has a positive effect on PAD.

Keywords: Regional Own Revenue , PBB tax, regional levies

I. INTRODUCTION

In realizing development in all fields, the Unitary State of the Republic of Indonesia requires government support at various levels, both the central and provincial governments, as well as the support of the entire community, both directly and tangentially. In the implementation of regional development in Indonesia, the central government hands over to regional governments through regional autonomy. Regional governments are given authority in the implementation of regional autonomy. The realization of regional autonomy is carried out by increasing local revenue (PAD) which is adjusted to the reality and finances of the community. Some sources of PAD are local taxes, regional levies, separated regional wealth management results and others.

Achieving regional autonomy that is comprehensive and responsible requires the authority and ability to produce its own resources which are strongly supported by central and regional funding . Regional levies are a source of regional revenue or revenue by the regional government, used to finance regional budgets, one of which is regional development financing, which aims to advance the region and is pursued by revenue policies. Payments where everyone is required to pay in accordance with legal obligations and regulations .

Regional taxes as one of the regional original revenues are expected to be one of the sources of financing for governance and regional development to increase and equalize the welfare of the community. Thus the region is able to carry out regional autonomy, which is able to regulate and manage its own household (Prakoso, 2011). UU no. 23 of 2014 article 285 paragraph (1) explains that the Results of Separated Regional Wealth Management include profit share from BUMD and results of cooperation with third parties. The results of this separated Wealth are determined by Regional Regulations while still being guided by statutory regulations. The object of regional wealth management results according to Law Number 23 of 2014 is detailed as follows: (1) share of profits on equity participation in regionally owned companies/BUMD, (2) share of profits on equity participation in government owned companies/BUMN, and (3) share of profit on investment in privately owned companies or community business groups .

In 2019, the receipt of Regional Original Revenue has decreased. This is due to the Covid-19 pandemic which has spread throughout the country, including Indonesia. There are differences in Regional Original Income before and after the pandemic. Before the Covid-19 pandemic, local revenue was still quite effective. Meanwhile, after the pandemic, regional original income has decreased drastically. From the explanation above, the researcher will conduct a study entitled "Determinants of Regional Original Revenue Earnings After the Covid-19 Pandemic". In this study, researchers want to identify whether the government can improve and rearrange Regional Original Revenue receipts so that they return to stability as before the covid pandemic. To find out the acquisition of post-pandemic regional original income, there are several questions, including:

1. Does Regional Retribution have a significant effect on Regional Original Income ?
2. Does Regional Tax have a significant effect on Regional Original Income?
3. Do the Regional Wealth Management Results that are separated have a significant effect on Regional Own Revenue ?

II. MATERIALS AND METHODS

2.1. Local Own Revenue (PAD)

During the pandemic era, the economic sector in Indonesia experienced a decline. One of them has an impact on the acceptance of regional original income. This impact mainly occurs in the receipt of regional levies, regional taxes, and results of separated regional financial management. Regional Own Revenue is the backbone of regional financing, so that the ability to run the economy is measured by the size of the Regional Original Revenue contribution to the APBD, the greater the contribution of the Regional Original Revenue to the APBD. means that local governments are less dependent on local government assistance (Baldric, 2017).

Regional taxes are mandatory payments issued by each individual to the region in accordance with the provisions of the law without direct consideration and are used for regional needs to achieve the prosperity of the local community. Regional taxes are used to finance the development of the area concerned. while Regional Retribution is the payment for services and the granting of certain special permits granted by the municipal government to individuals or in accordance with the Act. This statement complies with the Regional Retribution Act Undang-Undang Nomor 28 Tahun 2009 . Regional fees are divided into three, namely general service fees, business service fees, and certain licensing fees. The increase in regional levies has the potential to increase local revenue, levies received by the city government finance regional development (Carunia, 2017).

The results of separated regional wealth management are the arrangement of activities and actions which include planning, determining needs, controlling, maintaining, securing, utilizing, and changing legal status and administration. The results of separated wealth management include the share of profit on equity participation in regionally owned companies and the share of profit on equity participation in state-owned companies.

2.2. Effect of PBB tax on Regional Original Income (PAD)

According to Hartono (2015), " the transfer of land and building taxes to regional taxes has a positive effect on local revenue " . The higher the achievement of PBB P2 revenue, the regional original income will

increase. Another study by Adelina (2014) found that land and building tax revenues exceeded the target set by the Municipal Government of Gresik.

Although the two previous studies show that the results of PBB revenues are developing positively, it does not mean that the results of PBB revenues are the same as those of other regions, because each region has different potential.

H1: PBB tax has a positive effect on local revenue

2.3. Effect of Public Service Retribution on Regional Original Revenue (PAD)

Martan (2010) states that partially Public Service Retribution has a significant effect on local revenue (PAD) of Sragen Regency. The results of this study are in contrast to research that has been conducted by showing Fitria (2013) that regional fees have a positive relationship to district and city regional spending in West Java .

H2: Public service fees have a positive effect on local revenue

2.4. Effect of Service Charges on Regional Original Revenue (PAD)

From the results of the two parking fees which include service fees, it can be concluded that parking fees also affect the local revenue of the city of Surabaya, although their role is very small. However, parking fees are only one of the main sources of regional income (PAD), it does not mean that parking fees are not important in increasing PAD, it's just that parking fees do not contribute as much as other regional revenues . (Purnamasari, 2015).

service fees are part of regional fees which are an important part of Regional Original Revenue (PAD). This type of levy should be used as a solution to overcome the limitations of regional financial capacity to carry out services garbage. However, the garbage service fees are still not optimal (Hayati et al., 2022; Safitri & Zulkarnaini, 2022).

H3 : Service Retribution has a positive effect on Regional Original Revenue

2.5. The Influence of Regional Wealth Management Results Separated Regional Original Income (PAD)

. According to Halim (2007), the results of regional wealth management refer to regional income streams resulting from community participation in regional companies or investment in private companies. The results of regional wealth management have a significant effect on regional original income. This opinion is supported by research Fatmasari (2016) entitled "The Effects of Regional Taxes, Regional Levies, Results of Separated Regional Wealth Management, Other Legitimate PAD, General Allocation Funds and Special Allocation Funds for Capital Expenditure in All District Cities in Riau Province. Provincial claim" . According to Hafand (2020), states that the results of separated regional assets which are simultaneously separated from regional taxes and regional levies, affect government capital spending.

H4 : Results of Legitimate Regional Wealth Management Have an Effect Against PAD.

III. RESEARCH METHODS

This study uses a type of quantitative research. by using the Classical Assumption Test and Hypothesis Test . The data source used in this study is PAD data in the 2019-2021 range. The data in this study were accessed through the official website of the Ministry of Finance <https://djpk.kemenkeu.go.id/portal/data/apbd> . The data collection method used in this research is the documentation method with purposive sampling technique . Research using Variables Independent and Variable dependent . The regression equation model used to test the hypothesis that the PBB Regional Tax, General Service Retribution, Service Retribution, and Regional Wealth Management Results (BUMD) have a significant effect on Regional Original Income is multiple linear regression with the following formula:

$$Y = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + \epsilon$$

To test whether the proposed hypothesis is accepted or not, partial and simultaneous testing of the research variables is carried out. Partial testing uses the t-statistical test. Regression coefficient test with the t-test (t-test) is required to determine the level of influence of the independent variables.

Ho is accepted if t is calculated < t table for $\alpha = 0.05$ (5%) .

Ha is accepted if t calculated > t table for $\alpha = 0.05$ (5%) (Aprilinda Ramadhina&Islandript, 2011)

Simultaneous testing used a simultaneous significant test (statistical test F) and determination of the coefficient of determination (R^2) needed to explain the effect of the independent variables.

IV. RESULTS AND DISCUSSION

Classic assumption test

1) Normality test

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residuals
N		281
Normal Parameters ^{a,b}	Means	-.0201356
	std. Deviation	.09672560
Most Extreme Differences	absolute	.097
	Positive	.097
	Negative	-.048
Statistics Test		.097
asympt. Sig. (2-tailed)		.000 ^c
a. Test distribution is Normal.		
b. Calculated from data.		
c. Lilliefors Significance Correction.		

Table 1 Results of the One-Sample Kolmogorov Smirnov Test

Source: (Data processed by researchers, 2023)

Based on the results of the normality test using the One-Sample Kolmogorov Smirnov method, we can see that the data contained in it is not normally distributed. However, according to the statistical principles of the central limit theory, the greater the number of independent values in a distribution, the closer it is to the normal distribution. That is, the larger the sample size, the closer the sample distribution is to the normal distribution. So, we can conclude that the data in this study are normally distributed according to this theory.

2) Heteroscedasticity Test

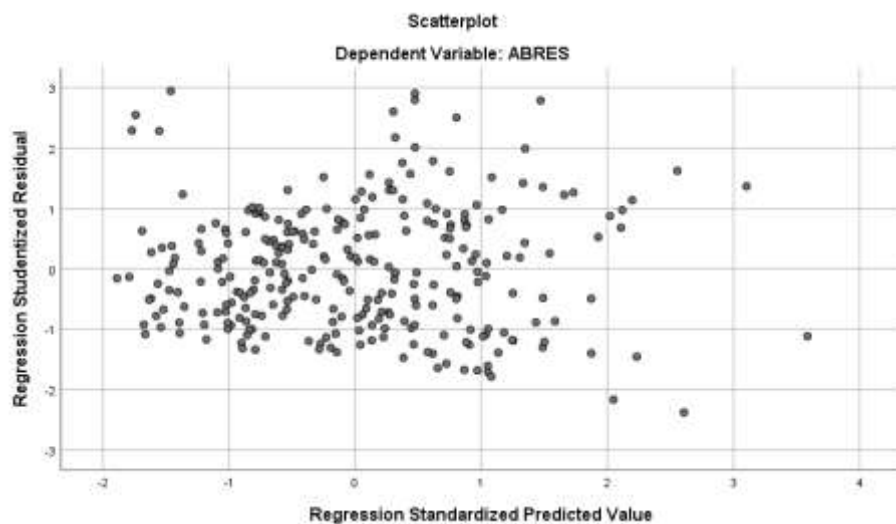


Figure 1 Heteroscedasticity with Scatterplot

Source: (Data processed by researchers, 2023)

Based on the picture above, it can be concluded that there was no heteroscedasticity in testing the variables in this study. This can be seen from the distribution of the grains in the scatterplot image above.

3) Multicollinearity Test

Model	correlations			Collinearity Statistics	
	Zero-order	partial	Part	tolerance	VIF
1 (Constant)					
Transform_X.1	.789	.955	.648	.937	1,067
Public Service Retribution	.581	.871	.356	.841	1,189
Service Retribution	.634	.793	.262	.768	1,303
BUMD and Others	.251	.305	.065	.941	1,063

Table 2 Multicollinearity Test Results

Source: (Data processed by researchers, 2023)

Based on the test results listed in the table above, it can be concluded that there is no indication of multicollinearity between the independent variables. This is obtained from the VIF value for each independent variable that does not exceed 10 and the tolerance value is not less than 0.10 . Therefore, further analysis was carried out using a multiple regression model.

4) Autocorrelation Test

Summary Model ^b

Model	R	R Square	Adjusted Square	st. Error of the Estimate	Durbin-Watson
1	.980 ^a	.960	.959	.09602	1,525

Table 3 Autocorrelation Test

- a. Predictors: (Constant), BUMD and Others, Transform_X.1, Public Service Retribution, Service Retribution
- b. Dependent Variable: PAD

Source: (Data processed by researchers, 2023)

By processing the data in the table listed above, the darbin-watson values are obtained which are in the range between -2 to +2. This indicates that there is no autocorrelation. In another sense, there is no relationship between the independent variables.

Hypothesis test

1) F test

Coefficients ^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	std. Error	Betas		

1	(Constant)	2,816	.313		9011	.000
	Transform_X.1	.539	.010	.669	53,538	.000
	Public Service Retribution	.152	.005	.388	29,390	.000
	Service Retribution	.192	.009	.299	21,640	.000
	BUMD and Others	.051	.010	.067	5,329	.000

Table 4 F Test Results

Dependent Variable: PAD

Source: (Data processed by researchers, 2023)

Based on table 4.5 above on the basis of F test decisions, each of which has a significance value of < 0.05, we can conclude that the variables PBB (X1), Public Service Retribution (X2), Service Retribution (X3), and BUMD and Others (X4) simultaneously have an effect on Regional Original Income or PAD (Y).

2) T test

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	std. Error	Betas		
1	(Constant)	2,816	.313	9011	.000
	Transform_X.1	.539	.010	53,538	.000
	Public Service Retribution	.152	.005	29,390	.000
	Service Retribution	.192	.009	21,640	.000
	BUMD and Others	.051	.010	5,329	.000

Table 5 T Test (Partial)

Dependent Variable: PAD

Source: (Data processed by researchers, 2023)

a. Effect of PBB (X1) on PAD(Y)

Based on the table above, the t-count value is 53.538 indicating that PBB in general can increase the value of Regional Original Income (PAD).

To get a t table value with a significance level (α) = 0.05 (5%) and degrees of freedom (df) = (nk) or (276-4), a t table value of 1.9685 is obtained. Based on the calculation results , the calculated t value is greater than the t table value (53.538 > 1.9685) or in other words, the probability value is significantly smaller than 0.05, namely 0.000 < 0.05. Therefore, we can conclude that partially PBB has a positive effect on PAD.

b. Effect of Public Service Retribution (X2) on PAD (Y)

Based on the table above, the t-count value is 29.390 indicating that Public Service Retribution can increase the value of Regional Original Income (PAD).

To get a t table value with a significance level (α) = 0.05 (5%) and degrees of freedom (df) = (nk) or (276-4), a t table value of 1.9685 is obtained. Based on the calculation results, the calculated t value is greater than the t table value (29.390 > 1.9685) or in other words, the probability value is significantly smaller than 0.05, namely 0.000 < 0.05. Therefore, we can conclude that partially Public Service Retribution has a positive effect on PAD.

c. Effect of Service Retribution (X3) on PAD (Y)

Based on the table above, the t-count value is 21.640 indicating that Service Charges in general can increase the value of Regional Original Revenue (PAD).

To get a t table value with a significance level (α) = 0.05 (5%) and degrees of freedom (df) = (nk) or (276-4), a t table value of 1.9685 is obtained. Based on the calculation results, the calculated t value is greater than the t table value (21.640 > 1.9685) or in other words, the probability value is significantly smaller than 0.05, namely 0.000 < 0.05. Therefore, we can conclude that partially Service Retribution has a positive effect on PAD.

d. Effect of Legitimate Wealth (X4) on PAD (Y)

Based on the table above, the t-count value is 5.329 indicating that Service Charges in general can increase the value of Regional Original Revenue (PAD).

To get a t table value with a significance level (α) = 0.05 (5%) and degrees of freedom (df) = (nk) or (276-4), a t table value of 1.9685 is obtained. Based on the calculation results, the calculated t value is greater than the t table value (5.329 > 1.9685) or in other words, the probability value is significantly smaller than 0.05, namely 0.000 < 0.05. Therefore, we can conclude that partially Legal Wealth Proceeds (BUMD) has a positive effect on PAD.

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Correlations			Collinearity Statistics	
	B	std. Error	Betas			Zero-order	partial	Part	tolerance	VIF
1 (Constant)	2,816	.313		9011	.000					
Transform_X.1	.539	.010	.669	53,538	.000	.789	.955	.648	.937	1,067
Public Service Retribution	.152	.005	.388	29,390	.000	.581	.871	.356	.841	1,189
Service Retribution	.192	.009	.299	21,640	.000	.634	.793	.262	.768	1,303
BUMD and Others	.051	.010	.067	5,329	.000	.251	.305	.065	.941	1,063

Table 6 Multiple Regression

Dependent Variable: PAD

Source: (Data processed by researchers, 2023)

Based on the regression coefficient table listed above, a multiple regression equation model is obtained with unstandardized coefficient values in part B as follows:

$$Y = 2.816 + 0.539 + 0.152 + 0.192 + 0.051$$

The PBB variable has a significant positive impact on the PAD variable. This fact is evident from the calculated t value which is greater than the t table value (53.538 > 1.9685) and the t significance level of 0.0000 which is lower than the significance level used in this study, namely 0.05. Therefore, PBB has a real and positive effect on PAD.

Then the Public Service Retribution Variable has a significant positive impact on the PAD variable. This fact is evident from the calculated t value which is greater than the t table value (29.390 > 1.9685) and the t significance level of 0.0000 which is lower than the significance level used in this study, namely 0.05. Therefore, public service fees have a real and positive effect on PAD.

Furthermore, the Service Retribution Variable has a significant positive impact on the PAD variable. This fact is evident from the calculated t value which is greater than the t table value (21.640 > 1.9685) and the t

significance level of 0.0000 which is lower than the significance level used in this study, namely 0.05. Therefore, Service Charges have a real and positive effect on PAD.

Lastly, the Wealth Outcome Variable that was endorsed has a significant positive impact on the PAD variable. This fact is evident from the calculated t value which is greater than the t table value ($5.329 > 1.9685$) and the t significance level of 0.0000 which is lower than the significance level used in this study, which is 0.05. Therefore, the legalized Wealth Results also have a significant and positive effect on PAD

V. CONCLUSION

Based on the results obtained from multiple regression analysis on the dependent and independent variables in this study, we can conclude as follows . The results of hypothesis testing show that the PBB variable has a significant influence on the PAD variable. This can be seen from the t-count value that is greater than the t-table value ($53.538 > 1.9685$) or in other words, the probability value is significantly smaller than 0.05, namely $0.000 < 0.05$. Therefore, we can conclude that partially PBB has a positive effect on PAD.

Meanwhile, the Public Service Retribution variable implies that this variable has a significant influence on the PAD figure. This is consistent with the results which state that the calculated t value is greater than the t table value ($29.390 > 1.9685$) or in other words, the probability value is significantly smaller than 0.05, namely $0.000 < 0.05$. Therefore, we can conclude that partially Public Service Retribution has a positive effect on PAD.

Then the Service Retribution variable is stated to have a significant and simultaneous positive effect on PAD. This is indicated by the statement obtained from the acquisition of the calculated t value that is greater than the t table value ($21.640 > 1.9685$) or in other words, the probability value is significantly smaller than 0.05, namely $0.000 < 0.05$. Therefore, we can conclude that partially Service Retribution has a positive effect on PAD.

Then finally, the variable Legalized Wealth has a simultaneous and significant positive effect on the PAD variable. This is reinforced by the test results which state that the calculated t value is greater than the t table value ($5.329 > 1.9685$) or in other words, the probability value is significantly smaller than 0.05, namely $0.000 < 0.05$. Therefore, we can conclude that partially Legal Wealth Proceeds (BUMD) has a positive effect on PAD.

VI. REFERENCES

1. Adelina, R. 2014. "Analisis Penerimaan Pajak Bumi dan Bangunan Kota Gresik." *Jurnal Administrasi Bisnis (JAB)*, 11(2) 1–10.
2. Baldric, J. 2017. "Kontribusi Pendapatan Asli Daerah Terhadap APBD." *Ilmiah Mahasiswa Ekonomi Pembangunan*, 2(2) 149–157.
3. Carunia, M. 2017. "Analisis Faktor-Faktor yang Mempengaruhi Pendapatan Asli Daerah (PAD) di Kabupaten Sumbawa." *Jurnal Ilmu Administrasi Publik*, 7(2) 116–127.
4. Fatmasari, E. 2016. "Pengaruh Pajak Daerah, Retribusi Daerah, Hasil Pengelolaan Kekayaan Daerah yang Dipisahkan, PAD Sah Lainnya, Dana Alokasi Umum dan Dana Alokasi Khusus Terhadap Belanja Modal Pada Seluruh Kabupaten Kota Di Provinsi Riau." *Jurnal Ekonomi Dan Keuangan Daerah*, 9(1) 43–58.
5. Fitria, A. 2013. "Pengaruh Retribusi Daerah Terhadap Belanja Daerah Kabupaten/Kota Di Jawa Barat." *Jurnal Pendidikan Dan Ekonomi*, 1(1) 1–11.
6. Hafand, Y. 2020. "Pengaruh Pajak Daerah, Retribusi Daerah, Hasil Pengelolaan Kekayaan Daerah Yang Dipisahkan dan Lain-lain Pendapatan Asli Daerah Yang Sah Terhadap Pendapatan Asli Daerah Kabupaten Wonosobo." *Jurnal Ilmu Manajemen*, 8(2) 370–381.
7. Hartono, B. 2015. "Evaluasi Pengalihan Pajak Bumi dan Bangunan Perdesaan dan Perkotaan (PBB P2) Sebagai Sumber Pendapatan Awal Daerah Kabupaten Sukoharjo. ." *Jurnal Ilmiah Ekonomi Bisnis*, 20(2) 147–155.
8. Martan, D. 2010. "Analisis Pengaruh Retribusi Jasa Umum Terhadap Pendapatan Asli Daerah (Studi Empiris Pada Kabupaten Sragen)." *Jurnal Ekonomi Pembangunan*, 8(1) 48–59.

9. Prakoso, E. 2011. "Pajak daerah sebagai sumber pendapatan daerah dalam perspektif otonomi daerah." *Jurnal Akuntansi Multiparadigma*, 2(2), 245–258.
10. Purnamasari, Y. 2015. "Analisis pengaruh retribusi parkir terhadap pendapatan asli daerah kota surabaya." *Jurnal Ilmu Administrasi Negara*, 3(1) 45–56.
11. S. Hayati, T. Restu Kusumaningrum & Lainnya. 2022. "Evaluasi Implementasi Kebijakan Retribusi Pelayanan Sampah Sebagai Sumber Pendapatan Asli Daerah di Kabupaten Karanganyar." *Jurnal Kebijakan Dan Manajemen Publik*, 10(1), 1–15.
12. Undang-Undang Nomor 28 Tahun 2009 .
13. Undang-Undang Nomor 28 Tahun 2009 tentang Pajak Daerah dan Retribusi Daerah.