

FACTORS AFFECTING LOCAL OWN-SOURCE REVENUE IN THE SUMATRA REGION, INDONESIA

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Abstract

The aim of this research is to evaluate variables that influence local revenue in the Sumatra region. This research uses a quantitative approach and uses explanatory research methods. The population that is the focus of this research is local original income in all provinces in Sumatra. The sample type used is a saturated sample, which means all sample units are combined into one. Secondary data used in this research was obtained from official sources, such as the official DJPK website of the Ministry of Finance. Data collection techniques involve collecting data from existing sources. Local own-source revenue is the dependent variable in this research. Meanwhile, GRDP (Gross Regional Domestic Product), inflation and population are independent variables. Multiple linear regression analysis was used to collect data. In addition, hypothesis testing was carried out using the t test and determination test. The research results show that GRDP, inflation and population have a positive and significant impact on local revenue in the Sumatra region. Based on the analysis carried out, it can be concluded that policies that support increasing GRDP, controlling inflation and managing population well can contribute to increasing local own-source revenue. Therefore, it is recommended that the government can develop a policy strategy that is able to support increasing local original income in the Sumatra region.

Keywords: Local Own-source Revenue, GRDP, Inflation, Population

INTRODUCTION

Local Own-source Revenue is a source of income that a region obtains from local sources, which is taken by Regional Regulations in accordance with applicable laws. Local Own-source Revenue plays an important role in the implementation of regional autonomy. One proof of the success of implementing development in the region is the increase in Local Own-source Revenue.

Regional autonomy is the empowerment of regions to make more flexible decisions in managing regional resources and potential in accordance with the interests of the region itself. In the context of Local Own-source Revenue, it is important to change dependence on natural resources as the main source of regional income, because after natural resources run out, regional governments must look for new sources of income that can be relied upon to replace Local Own-source Revenue.

Local Own-source Revenue is also referred to as the lifeblood of regional government, because it is a source of funding that allows regional governments to manage government, development and public services. Based on the principle of regional autonomy, it allows regional governments to manage and administer government affairs in their area in accordance with local needs and potential. The availability of regional finance through Local Own-source Revenue will influence the smooth running of government and the implementation of regional autonomy.

In the principle of decentralization, legitimate Local Own-source Revenue allows regions to raise funds to carry out their own autonomy. Local own-source revenue is a source of income from sources within the region which is collected in accordance with applicable regional regulations. In this case, regional financial policies are directed at increasing the ability to finance the implementation of regional equality and development. Various regional financial policies adopted aim to improve regional financial capacity and encourage gradual equitable development in the region. The following is a table of the realization of Local Own-source Revenue in Sumatra.

**Tabel 1 Realization of provincial income in Sumatra
(in billions of rupiah)**

Name of Province in - Sumatra	Realization			
	2018	2019	2020	2021
Aceh	2.359,39	2.698,91	2.570,78	2.505,89
North Sumatra	5.638,96	5.761,27	5.531,24	6.402,71
West Sumatra	2.275,09	2.328,43	2.255,07	2.551,90
Riau	3.639,00	3.558,21	3.333,18	4.050,47

Kepulauan Riau	1.220,77	1.311,70	1.195,64	1.375,88
Jambi	1.656,57	1.651,09	1.535,18	1.843,43
Bengkulu	872,26	826,67	712,35	984,42
South Sumatera	3.528,01	3.494,51	3.375,10	3.865,46
Bangka Belitung	850,44	826,70	683,43	895,76
Lampung	2.864,24	3.018,07	2.842,29	3.249,67

source: djpk.kemenkeu.go.id/portal/data/apbd

Reduction in provincial levies and different results of provincial wealth management in several Sumatran provinces. This decline could have an impact on local original income in these provinces.

The income generated by the region from taxes, levies and other sources of income is known as local original income. One of the factors that can improve the regional economy and ultimately increase local revenue is through community participation in paying regional taxes and levies.

In the context of decreasing income from provincial wealth management and regional levies, it is important for regional governments to carry out in-depth analysis and take appropriate steps to increase local original income again. Some steps that can be taken include:

1. Increase the efficiency and effectiveness of regional levy management: Evaluate levy rates, increase supervision, and improve the regional levy collection process to maximize revenue.
2. Diversification of income sources: Regional governments can look for other potential sources of income in the region, such as developing the tourism sector, increasing investment, or developing other economic sectors that have the potential to increase Local Own-source Revenue.
3. Increasing taxpayer compliance: Carrying out outreach and education to the public regarding the importance of the obligation to pay taxes and providing incentives for taxpayers who comply.
4. Increase the effectiveness of management of separated regional assets: Ensure transparent, accountable and sustainable management of separated regional assets, such as natural resources or other regional assets.

It is important for regional governments to continue to monitor and manage Local Own-source Revenue properly to support development and public services in the region. Therefore, researchers conducted an investigation referred to as "Factors that Influence Local Own-source Revenue in the Sumatra Region" in an effort to learn more about the income of a region.

LITERATURE REVIEW

Local Own-source Revenue

Local Own-source Revenue consists of various types of income, such as regional taxes, levies, regional taxes, levies, proceeds from regionally owned companies, results from separated wealth management, and other valid Local Own-source Revenue. Local Own-source Revenue also consists of income obtained by regional regulations in accordance with applicable laws. According to Law Number 23 of 2014 concerning Regional Government, Regional Original Income is income obtained by the region which is collected based on regional regulations in accordance with statutory regulations.

The only component of regional tax, which comes from tax collection imposed by a regional government, is part of the Local Own-source Revenue. to residents or business entities within the area. Regional levies are a type of income obtained from levies on the use of public facilities or services provided by regional governments.

Apart from that, the results of regionally owned companies also become part of local original income. This includes revenues generated by companies owned or operated by local governments, such as regional water companies, electricity companies, or regional transportation companies. The results of this separate wealth management are a legitimate part of local original income. This includes income from natural resources found in the area, such as mining products or forest products.

Local Own-source Revenue can also come from managing the wealth of each region. This includes income from natural resources found in the area, such as mining products or forest products. Local Own-source Revenue also includes other legitimate income, which can come from various sources such as management of regional assets, interest or dividends from investments, or income from other sources regulated by regional regulations.

Optimizing local revenue is important to support development activities and improve the quality of public services. However, it is important to remember that increasing local original income must be in line with sustainable policies and not burden citizens and not threaten the economic stability of a region.

Gross Regional Domestic Product

Gross Regional Domestic Product (GRDP). GRDP includes the total value of final goods and services created in economic activities in the region, as stated by Waridah (2017: 69). According to the Sumatra Statistics Center, GRDP is an important measure to determine the economic condition of a region within a certain period of time. Two different methods are used to calculate GRDP.

- GRDP at current prices shows the economic structure and shifts of a country.

GRDP based on current prices also shows the output value based on prices prevailing at that time.

- GRDP based on constant prices shows economic growth over time.

GRDP is an important variable in the context of hypothesis H1: high GRDP can indicate good economic growth and has the potential to increase regional income. However, as before, it is important to perform proper statistical analysis and use relevant data to test the validity of the hypothesis.

Inflation

According to Sakirno (2016:15), inflation is the process of increasing prices in an economy. Meanwhile, according to Putong, inflation is a general increase in commodity prices due to a mismatch between the commodity procurement system program and the level of public income. In addition, according to Gillorso, the general price increase is caused by an imbalance between the flow of money and goods. These definitions show that inflation occurs when general prices increase in an economy. The causes of inflation can vary, including factors such as unsynchronization between supply and demand for goods, changes in public spending or government spending, and monetary factors such as excessive money circulation.

In the context of hypothesis H2: inflation can provide a basis to support this hypothesis, considering that inflation can have an impact on increasing general prices which in turn can affect regional income. However, it is important to perform proper statistical analysis and use relevant data to test the validity of the hypothesis.

Population

The population is the number who occupy an area at a certain time (Mulyadi, 2008). The understanding and role of population in the economic context is very relevant. The population includes every individual who has lived in the area for six months or has chosen to live there. It can also be influenced by demographic factors such as fertility, mortality, and migration.

According to Smith in his book *wealth of nations* wrote "that productive labor is the wealth of a nation. However, the views of Malthus and Ricardo highlight that population growth can have harmful effects on a country's economy. You also emphasize that a well-developed population can make a positive contribution on economic growth, especially if the country is already in a prosperous state, has a sufficient number of workers, and abundant capital factors. Population is not only a production factor, but also a consumer who can encourage demand for the products produced. In this case, It is important to improve the quality of the population

through developing human resources to suit the qualifications of the required workforce. Increasing population and workforce will also require more job opportunities to be available.

In the context of hypothesis H3: Local Own-source Revenue is positively and significantly influenced by population. The explanation above has become a strong basis to support this hypothesis, considering the important role of population in the economy and regional development.

Gross Regional Domestic Product (GRDP) has a positive and significant effect on Local Own-source Revenue

GRDP is closely related to the income of a region. An increase in GRDP can increase regional income receipts, which in turn are used to finance regional government development activities. With an increase in regional income, it is hoped that regional government services to citizens will also increase, so that community productivity can increase.

Furthermore, the potential increases along with the GRDP obtained by the region to gain regional residents. Thus, increasing GDP projections can encourage the acquisition of Local Own-source Revenue which will be used for regional development costs.

Based on this explanation, hypothesis H1: this research states that Gross Regional Domestic Product (GRDP) has a positive and significant impact on Local Own-source Revenue. According to this hypothesis, if a region's GRDP increases, then Local Own-source Revenue will also experience a significant increase.

Inflation has a positive and significant effect on Local Own-source Revenue

Inflation is a continuous increase in the prices of goods and services. If inflation increases, this will cause prices to increase in general. You also state that if price increases extend across goods and services at large, then it can be termed as Inflation.

It is concluded that if inflation increases, regional income will also increase, and also the relationship between Inflation and Local Own-source Revenue has a significant regression coefficient value. Based on this explanation, hypothesis H2: this research states that inflation has a positive and significant impact on local revenue. According to this hypothesis, if a country's inflation rate increases, Local Own-source Revenue will also experience a significant increase.

Population has a positive and significant effect on Local Own-source Revenue

An increase in population in an area can contribute to an increase in Local Own-source Revenue. This can happen because development planning and

realization will be focused on the prosperity of the population. If areas with high populations also experience rapid technological progress, then regional income will increase more quickly and regional growth and development will also be boosted.

Apart from that, the income earned by residents is also related to the taxes received by the Regional Government. Regional income will increase due to public awareness of paying taxes, which will then also be used to finance development. In a regional economy, if a large population is balanced with employment opportunities, technological progress, and a stable economy, development and an increase in Local Own-source Revenue will increase.

Based on this explanation, hypothesis H3: this research states that population size has a positive and significant effect on local original income. This hypothesis says that if the population in an area increases, then Local Own-source Revenue will also increase significantly.

RESEARCH METHODS

This analysis uses a quantitative approach, which is an explicit type of research. Local Own-source Revenue throughout the province of Sumatra is the population studied. All samples available for use in this study were used as saturated samples. The number of samples studied was 40.

Secondary data used in this research is data collected by researchers from other sources, this is in the form of diagrams, graphs, and also tables as well as other important information such as the population census. Various secondary data collection techniques come from various sources including but not limited to books, websites, or documents.

The data obtained from this research uses data from the Directorate General of Financial Balance (DJPK). The Indonesian Ministry of Finance's website can also be accessed at djpk.kemenkeu.go.id/portal/data/apbd. By using a quantitative approach and secondary data, this research aims to explain the relationship between Local Own-source Revenue and the other variables studied.

a. gross regional domestic product (GRDP) (X1)

One important indicator for measuring the economic performance of a region is Gross Regional Domestic Product (GRDP), which is the total value of final goods and services from all economic activities in a region within a certain period of time, usually measured in one year. In the third quarter of 2018, the Sumatra Central Statistics Agency (BPS).

b. Inflation (X2)

Inflation is a general increase in commodity prices due to a mismatch between the program of the commodity procurement system and the level of public income in

the market. The main cause of inflation is an imbalance between supply and demand in the market, which can occur due to various factors, including the lack of synchronization between commodity procurement system programs and people's income levels. According to Putong (2013:276).

c. Population (X3)

All people residing in an individual area who have lived in that area for six months or have chosen to live there". and the meaning of Population Number According to Table 26 Paragraph 2 of the Law "Number of Population is citizens". who resides in Indonesia"

d. Local Own-source Revenue (Y)

It is the amount of money received by a region or region from sources that are regulated and legal by statutory regulations. PAD includes various sources of income owned by local governments and is used to finance various programs and activities.

ANALYSIS AND DISCUSSION RESULTS

Table 2 Descriptive Statistic

	N	Minimum	Maximum	Mean	Std. Deviation	Minimum
Gross Regional Domestic Products	40	23,57	27,48	25,9947	1,13241	23,57
Inflation	40	,18	3,75	1,6722	,99587	,18
Population	40	14,02	16,52	15,2312	,76646	14,02
Local Own-source Revenue	40	20,34	22,58	21,4806	,63109	20,34
Valid N (listwise)	40					

Source: Processed data, 2022

With this information, descriptive statistical values can be seen for each variable, including minimum, maximum, mean and standard deviation values for the 2018–2021 period. Descriptive statistical analysis uses minimum, maximum, mean, and standard deviation values to show the distribution of variables. The following is information regarding these values for each variable:

1. Gross Domestic Regional Product (GRDP) variables:

- Minimum value: 23.57 or Rp. 17,260,000,000 (Bengkulu Province in 2018)
- Maximum value: 27.48 or Rp. 859,870,000,000 (North Sumatra Province in 2021)
- Mean value (average): 25.99
- Standard deviation: 1.13

2. Inflation Variable:

- Minimum value: 0.18 (South Sumatra Province in 2020)
- Maximum value: 3.75 (Bangka Belitung Province in 2021)
- Mean value (average): 1.67
- Standard deviation: 0.99

3. Population Variable:

- Minimum value: 14.02 or 1,223,296 people (Bangka Belitung Province in 2021)
- Maximum value: 16.52 or 14,936,148 people (North Sumatra Province in 2021)
- Mean value (average): 15.23
- Standard deviation: 0.77

4. Local Own-source Revenue (PAD) Variable:

- Minimum value: 20.34 or Rp. 683,430,000 (Bangka Belitung Province in 2020)
- Maximum value: 22.58 or Rp. 6,402,710,000 (North Sumatra Province in 2021)
- Mean value (average): 21.48
- Standard deviation: 0.63

Multiple Linear Regression Model

**Table 3 Model Regresi Linier Berganda
Coefficients^a**

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1. (Constant)	7,606	,563		13,501	,000
Gross Regional Domestic Products	,280	,035	,502	7,916	,000
Inflation	,128	,024	,012	5,333	,000
Population	,432	,052	,525	8,263	,000

Source: Processed data, 2022

$$PAD = 7.606 + 0.280 * GRDP + 0.128 * Inflation + 0.0432 * JP$$

In the equation above, PAD (Local Own-source Revenue) is a function of a constant with a value of 7,606 plus each regression coefficient (β) which describes the influence of the independent variable on the dependent variable.

1. The coefficient β_1 (0.280) shows that every additional 1% of GRDP will cause an increase in PAD of 0.280. This means that the potential to increase Local Own-source Revenue is positively correlated with the GDP obtained.
2. The coefficient β_2 (0.128) shows that every additional 1% of inflation will cause an increase in PAD of 0.128, indicating that inflation can increase Local Own-

source Revenue through adjustments to tariffs, taxes and levies. Ultimately, this will result in an increase in Local Own-source Revenue.

3. The β_3 coefficient (0.0432) shows that every 1% increase in population (JP) will cause an increase in PAD. This suggests that population also influences local revenue, perhaps through increased economic activity and demand.

Gross Regional Domestic Product Has a Positive Influence on Local Own-source Revenue

As shown by the significance value of 0.000 (less than 0.05), GRDP has a positive and significant influence on Local Own-source Revenue. This shows that the relationship between GRDP and Local Own-source Revenue is statistically significant. GRDP, whether based on constant prices or current prices, is an important indicator for understanding the economic conditions of a country during a certain period. It is defined as the total output generated from all economic sectors or the total value of final goods and services from all economic activities in the country.

These results indicate that the possibility of increasing Local Own-source Revenue is proportional to the GDP obtained. An increase in GRDP can be an indication of positive economic growth and have an impact on higher Local Own-source Revenue.

This conclusion provides important understanding in regional economic planning and development. Increasing GRDP is the focus of efforts to increase Local Own-source Revenue and optimize the economic potential that exists in a region.

Inflation Has a Positive Influence on Local Own-source Revenue

The relationship between with a significance value of 0.000 (>0.05), inflation and Local Own-source Revenue is statistically significant, indicating that inflation has a positive and significant influence on Local Own-source Revenue. Inflation is an increase in the prices of basic goods that occurs as an effort to balance the availability of basic goods with the needs of society. These results show that inflation has a role in increasing people's income. Apart from that, inflation also influences consideration of tariffs, taxes and levies. As a result, regulations change, especially those with regional taxes and levies, which will ultimately increase PAD.

The importance of paying attention to inflation in planning local economic and financial policies. Increase in Local Own-source Revenue and can be achieved through effective inflation management. community welfare

Population Has a Positive Influence on Local Own-source Revenue

A significance value of 0.000 (<0.05) shows that the relationship between Population and Local Own-source Revenue is statistically significant. This shows that population size influences local income positively and significantly, which states that population has a positive impact on local original income. These findings prove that the Population Factor has an impact on Local Own-source Revenue. The increase in population can be caused by factors such as birth, migration, marriage, and social activities. The population in an area is positively correlated with Local Own-source Revenue.

So understanding the relationship between population and domestic income is important in planning regional economic development policies and strategies in order to increase local original income in a sustainable manner.

CONCLUSION & SUGGESTIONS

These results show that inflation, population and GRDP have a significant correlation with Local Own-source Revenue. This also increases understanding of the variables that influence Local Own-source Revenue and can be a basis for policy makers in taking steps to increase Local Own-source Revenue.

Based on the research findings, the following recommendations were made:

1. It is hoped that the Provincial Government, especially the ten (10) Provinces in the Sumatra Region, will carry out their rights and obligations as autonomous regions by exploring the potential sources of existing Local Own-source Revenue. The aim of this is so that development funds do not depend entirely on the central government. Apart from that, the PAD budget allocation also needs to be optimized for infrastructure development to facilitate economic activity and increase economic growth. In this case, increasing economic growth is expected to contribute to increasing Local Own-source Revenue.
2. It is hoped that further research can include additional variables that have not been studied in this research. This can make research better, enrich knowledge and understanding in the field of economics, especially in the study of Local Own-source Revenue. Policy makers also need to develop management that supports increasing Local Own-source Revenue, especially in the ten (10) Provinces in the Sumatra Region.
3. The governments in the ten (10) Provinces in the Sumatra Region need to be given more priority when considering the number of people affected and developments in inflation. For further research purposes, it is recommended to disseminate research that has been carried out to investigate other components that can influence Local Own-source Revenue.

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