INFLUENCE OF LOCAL REVENUE, BALANCE FUND, AND OTHER LEGITIMATE REGIONAL INCOME ON REGIONAL EXPENDITURE IN BANJARBARU CITY

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Abstract

The implementation of regional autonomy policy is supported by the balance fund between the central and local governments, the balance fund consists of the General Aloksi Fund, the Special Allocation Fund and the Revenue Sharing Fund. In addition to the balance fund the local government can utilize the original revenue of the region from the Tax Proceeds, Regional Levy, The Results of The Management of Destroyed Wealth and Other Legitimate Regional Income. The purpose of the study to find out if the local native income, balance fund, other legitimate regional incomes have a significant effect on local spending in banjarbaru city government. The method used in research is quantitative method. The research sample uses secondary data taken from the 2005 – 2018 ApBD Realization Report. The data analysis tool used in this study is Multiple Linear Regression. Test data with classic assumption tests and hypothesis tests with determination coefficient tests, F-tests, and t-tests. The study used four variables tested, namely Regional Expenditure as dependent variable (Y) and Regional Native Income (X1), Balance Fund (X2), Other Legitimate Regional Income (X3) as independent variables. The results showed the Regional Original Revenue, Balance Fund, and others- Other Legitimate Regional Revenues simultaneously have a significant effect on Regional Expenditure and partially only the Balance Fund has a significant effect while the Regional Native Income and Other Legitimate Regional Revenues do not significantly affect regional spending in Banjarbaru City. The implementation of regional autonomy resulted in the region being given the responsibility to take advantage of opportunities to explore the potential of the region to support the financial capabilities of the region.

Keywords : Regional Expenditures, Local Revenue, Balance Funds and Other
          Legitimate Regional Income..

Introduction

Influence of Local Revenue, Balance Fund, and Other Legitimate Regional Income on Regional Expenditure In Banjarbaru City.

Indonesia has entered a new chapter in people's lives with the enactment of regional autonomy policies. Regional autonomy is the right, authority, and obligation of autonomous regions to regulate and manage their own governmental affairs and the interests of local communities in accordance with the laws and regulations (Law No. 32 of 2004). The implication of the regional autonomy policy is that the region is given the responsibility and authority to meet the needs of the community as well as the authority to take advantage of the opportunity to explore all the potential of the region to support the financial capability of the region as a financing capital and the implementation of government in the region. The granting of broader authority in the implementation of local government has a good impact on the development of regions in Indonesia that have implications for improving public services, welfare, and guaranteeing better public life.

The implementation of regional autonomy policy is also supported by financial balance between the central government and local government as stated in Law No. 33 of 2004 on Financial Balance between the Central and Regional Governments. In the Law, which is intended as a balance between the central and local governments, there is a system of government financing, which includes the division of finance between the Central and Regional Governments and the equalization of regions proportionally, democratically, fairly, and transparently with regard to the potential, conditions, and needs in each region. (Wong, 2004) pointed out that industrial infrastructure development has a real impact on local tax increases. With the fulfillment of public facilities, the community feels comfortable and can run its business efficiently and effectively will eventually increase public participation in development. The higher level of capital investment is expected to improve the quality of public services and in turn be able to increase the level of public participation in development as reflected by the increase in PAD (Mardiasmo, 2002). According to (Maimunah, 2006) the purpose of this fund transfer is to reduce fiscal gaps between governments and ensure the achievement of minimum public service standards throughout the country. The form of the financial balance is the existence of a Balance Fund that comes from the center. The Balance Fund is a source of regional income derived from the State Budget to support the implementation of local government authority in achieving the goal of granting autonomy to the region, especially improving services and improving the welfare of the community (Mamuka & Elim, 2014). Balance Fund is a fund derived from state budget revenue allocated by the regional head to fund regional needs in the framework of decentralization implementation aimed at creating a financial balance between the central government and local government and between local governments (Darise, 2008) For some areas that have relatively small PAD, the running of the wheels of government will depend on the availability of Balance Fund (Bawono & Novelsyah, 2012). The Balance Fund consists of the Revenue Sharing Fund (DBH), the General Allocation Fund (DAU), and the Special Allocation Fund (DAK). The formulation in the determination of the General Allocation Fund (DAU) by using the Fiscal Gap,

namely the difference between fiscal needs minus the regional fiscal capacity and the basic allocation.

In addition to coming from the Balance Fund, the local government can utilize the potential of the region it has through the Regional Native Income that is used as a source of regional income. Regional Native Income (PAD) is a source of local government revenues derived from the region itself based on its capabilities, Regional Native Income consists of Local Taxes, Regional Levy, Separated Regional Wealth Management Results and Other Legitimate Income (Kawedar, Rohman, & Handayani, 2008). Regional Native Income (PAD) is a source in its own territory that is collected based on local regulations in accordance with the prevailing laws and regulations (Halim & Kusufi, 2007). Regional Native Income (PAD) is one of the sources of revenue that is continuously boosted by growth, in this region autonomy the independence of the regional government is highly demanded in financing regional development and services to the community in order to reduce the dependence of the region on subsidies from the Central Government.

The two types of regional revenue components mentioned above will be together with Other Legitimate Regional Revenues which are also regional revenues used by local governments to carry out the implementation of local government. Other Legitimate Regional Income consists of Grant Income, Emergency Fund Income, And Other Income. Thus, the local government is expected to better understand and be able to meet the aspirations of the community, in addition the local government is expected to make more use of the regional revenues received so that it can finance its expenditures for the implementation of regional expenditures.

Regional expenditures include all expenditures from the rekning of regional public cash that reduces the equity of current funds which is the regional obligation in one fiscal year (Permendagri No.13 Year 2006). (Halim & Kusufi, 2007) stated that Regional Expenditure is all obligations or expenditures of regional cash in the period of the relevant fiscal year that reduce the wealth of the local government. Regional expenditures are used in order to fund the implementation of government affairs that become the authority of the province or district / city that consists of mandatory affairs and elective affairs stipulated by the provisions of legislation (PP No. 58 of 2005). Mandatory affairs are very basic affairs related to basic rights and services to the community that must be organized by the local government. Meanwhile, the affairs of choice are government affairs that are manifestly present and have the potential to improve the welfare of the community according to the conditions, peculiarities, and potential advantages of the region. Regional shopping according to the program and its implementation consists of direct shopping and indirect shopping.

Three components of regional revenue sources, namely PAD, Balance Fund and Other - other Legitimate Regional Revenues are expected to make a positive contribution to the local government to improve the welfare of the people and on target in the implementation of all activities or activities made by the local government. The main problem facing the local government in this case is the still large dependence of

the local government on the balance fund, especially the General Allocation Fund to support the adequacy of regional financing because of the lack of Regional Native Income and Other - other Legitimate Regional Revenues can not be sure the amount that will be obtained by a region. It shows that the implementation of regional autonomy is not going well judging by the still high dependence of the local government on the central government through balancing funds, especially from the General Allocation Fund.

Local governments are expected and demanded wisely in decision making related to local revenues and regional spending. To run the wheels of government, the local government must first budget all its needs in the APBD and must be adjusted to the regional revenues received. Each region has unequal financial capabilities in funding its activities. Therefore, the local government is required to take appropriate policies in spending its needs effectively and efficiently for its survival and to prosper its people in the region, considering the source of regional income received also has limitations.

This research is inspired by several previous studies on the Influence of Regional Native Income, Balance Fund and Other Legitimate Regional Revenues on Regional Expenditures, (Ferdian, 2013), said PAD, Balance Fund and Others - other legitimate regional revenues have a significant and positive effect on Regional Expenditure, (Rahmasari & Setiawan, 2021) the results of his research PAD and Balance Fund have a significant effect on Regional Expenditure, (Astutik & Kuntara, 2017) with the results of pad research , Balance Fund has a positive and significant effect on Regional Expenditure, (Wulansari, Ferinia, & Prasetio, 2016) said that PAD, DAU and DBH have a positive and significant effect on Regional Expenditure, while DAK has no significant effect on Regional Expenditure, and (YANTI, 2016) said that PAD, Balance Fund and Other Legitimate Regional Revenues have a significant influence on Regional Expenditure. The differences in this research on several things, namely research objects and research methods. The object of this study is only in banjarbaru city government with a period of 2005 to 2018, and the research method uses Classic Assumption Test with Normality Test using Kolmogorov Smirnov and Heteroskedastisity Test using glejser test.

Based on the Realization of Banjarbaru City Budget in 2005 to 2018 for Regional Revenues and components - the component has increased every year, although there are several years that also decreased, in the Regional Native Income (PAD), the decrease in the pad level is in 2009 with the percentage rate decrease is 23% from the previous year (2008) and in 2018 pad decrease occurred by 0.34% from the previous year (2008) and in 2018 pad decrease occurred by 0.34% from the previous year (2008) and in 2018 pad decrease occurred by 0.34% from 2017 (Mujennah, Artinah, & Safriansyah, 2019). For the Balance Fund there was a decrease in 2010 by 3% from 2009 and in 2017 also decreased the transfer of Balance Fund by 22% from the previous year (2016). In addition to the 2 funding factors mentioned above, Other Legitimate Regional Revenues also experienced a decrease in receipts, namely in 2016 by 56% from the previous year and in 2018 with a percentage rate of 4% compared to 2017. The increase and decrease

in the above funding factors were also followed by the movement of Regional Expenditure, which in each year also increased in Regional Expenditure and also decreased at a rate of 1% in 2010 and 2017 by 13%. In other words, it can be concluded that there is a link between PAD, Balance Fund and Other Legitimate Income with Regional Expenditure (see appendix 1).

From the description - the description that has been presented above and looked at the data table on the Realization of Revenue and Regional Expenditure in banjarbaru city, then the author tried to conduct research on " The Influence of Regional Native Pendaptan (PAD), Balance Fund and Other - other Legitimate Regional Revenues to Regional Expenditures in Banjarbaru City ".

Method

This study aims to find out if the Regional Native Income, Balance Fund, Other Legitimate Regional Revenues and GDP partially or simultaneously affect regional expenditures. The data used in this study is the data of the realization report of banjarbaru city budget in 2005 to 2018 which is sourced from the Regional Financial and Asset Management Agency (BPKAD) of Banjarbaru city and from the Website of the Directorate General of Balance and Finance (DJPK), as well as data also obtained from the Central Statistics Agency (BPS) of Banjarbaru City The data is collected by documentation techniques, the analysis of the data used is quantitative analysis stated in the figures. The data analysis tool used is multiple linear regressions.

This type of research is a case study in banjarbaru city government. A case study is a type of research on a particular object where the results of the study only apply to the place where the research was conducted and at a certain time. This research was conducted at the Regional Financial and Asset Management Agency (BPKAD) of Banjarbaru city, which is located at Jalan Panglima Batur No 1 Banjarbaru Utara 70711 (Mayor's Office) in December 2019.

The type of data used in this study is quantitative data that is measured in a numerical scale. The data source in this study is secondary data that is data obtained through other parties and not directly obtained by researchers from the subject of the study (Wiyono, 2011). The data used in the form of time series data is the Realization Report of banjarbaru city government budget in 2005 to 2018 which is sourced from the Regional Financial and Asset Management Agency (BPKAD) of Banjarbaru city and from the website of the Directorate General of Financial Balance (DJPK) as well as from the Central Statistics Agency (BPS) of Banjarbaru City.

The data collection techniques used in this study are documentation techniques, by collecting, studying, and analyzing secondary data. Variable data of Regional Expenditure, Regional Native Income, Balance Fund, Other Legitimate Regional Revenues, using the realization report of Banjarbaru City Budget.

Research Result
A. Coefficient of Determination

From the results of the Coefficient of Determination test in this study, it can be concluded that the magnitude of AdjustedR Square is 0.967. The magnitude of the coefficient of determination is 0.967 or equal to 96.7%. This indicates that the percentage of contributions influenced by independent variables of Regional Native Income, Balance Fund, and Other Legitimate Regional Revenues amounted to 96.7% of Regional Expenditure, while the remaining 3.3% (100 - 96.7%) influenced or explained by other variables not included in this research model

B. Simultaneous Signfikan Test

Test result F shows that the regression value of 126,256 and a significant level of 0.000 or < 0.05 then shows that the variable Of Regional Native Income, Balance Fund, and Other Legitimate Regional Revenues have a significant effect on Regional Expenditure simultaneously

C. T test

The result of the t test obtained that the significance value for the VARIABLE PAD (x1) is 0.081 whereas the > 0.05 so that it can be stated that PAD has no significant effect on regional expenditures partially. The significant amount for the balance fund variable (X2) is 0.000 where the < 0.05 so it is stated that the Balance Fund has a significant effect on regional expenditures partially. Other variables - other legitimate regional revenues (X3) have a significant value of 0.556 which > 0.05, so it is stated that other variables legitimate regional revenues have no significant effect on regional expenditures partially

This study used multiple linear regression test equipment. Data testing is conducted with classic assumption test and hypothesis testing is conducted with coefficient of determination test, F test, and t test to test the influence of Regional Native Income, Balance Fund, and Other Legitimate Regional Revenues on Regional Expenditures. The study used four variables tested, namely Regional Expenditure as dependent variable (Y) and Regional Native Income (X1), Balance Fund (X2) and Other Legitimate Regional Revenues (X3) as independent variables. Classic assumption test results are known that the requirements of classic assumption testing have been met. The conditions that must be met are that the data must be normally distributed, there is no multicolinearity, no autocorrelation, and no heteroskedastisitas. Therefore, the three variables of Regional Native Income, Balance Fund and Other Legitimate Regional Revenues can be included in the regression model.

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The realization of Local Revenue received by banjarbaru city government continues to increase every year and is followed also by an increase in regional expenditures. Regional Native Income also decreased especially in 2009 and 2018, decreasing by 23% and 0.34% respectively (see appendix 1). This is because the collection of each component of the Regional Native Revenue does not run optimally. The decrease in The Local Revenue was not followed by a decrease in the Banjarbaru Regional Shopping Post in the same year, but regional spending continued to increase by 16% in 2009 and 4% in 2018. This is due to the large expenditures derived from operating expenditures, namely employee spending issued by the local government, especially for salaries and benefits provided to local civil servants (PNSD) annually.

The increasing amount of Regional Expenditure is not comparable to the Local Revenue that is still inadequate in covering local government expenditures, therefore the Balance Fund or assistance funds from the central government play an important role in financing local expenditures. The balance fund received by banjarbaru city in each year also increased, and in 2010 and 2017 there was a decrease in the amount of balance fund transfers received by Banjarbaru City, namely 3% and 22% respectively. The decrease in receipts for the Balance Fund is due to the decrease in revenue generated by the central government derived from the results of the State Budget (APBN) which led to a decrease in the aid funds provided by the central government to the Banjarbaru City Government. If seen in the same year that is 2010 and 2017 where there was a decrease in the receipt of balance funds by the city of Banjarbaru, regional spending was also megalami decreased with the amount is 1% and 13% respectively. It can be concluded that there is a strong influence from the receipt of the Balance Fund with the expenditure of Banjarbaru City Government Regional Expenditure. Another thing is with the acceptance of other Legitimate Regional Revenues. Each year also increased, and of course accompanied by an increase in Regional Spending. In 2016 and 2018 there was a decrease in the amount of revenue for Other Legitimate Regional Revenues in Banjarbaru City, namely 56% and 4% respectively. The decrease in revenues over other regional revenues is not accompanied by a decrease in regional shopping posts.

Based on statistical testing when viewed from the results of the F test provides evidence that simultaneously variables Of Regional Native Income, Balance Fund and Other Legitimate Regional Revenues have a significant effect on Regional Expenditure simultaneously in Banjarbaru City. In view of the influence of these three variables on Regional Expenditure, banjarbaru city government should better optimize the collection of Local Native Income such as taxes, levies and the results of regional wealth management received and of course the Balance Fund and receipts from Other Legitimate Regional Revenues. So that from the revenue can be adjusted to the allocation of regional expenditures so that the program of activities that will be

implemented in banjarbaru city government that has been planned and will be implemented can run well and provide more benefits, especially for the community. This research is in line with Igna's research (2015) which stated that Regional Native Income, Balance Fund and Other Legitimate Regional Revenues simultaneously have a positive and significant effect on Regional Expenditure.

The second hypothesis of Regional Native Income and Other Legitimate Regional Revenues partially affects Regional Expenditure. the higher the Regional Native Income, the greater the government expenditure on Regional Expenditure as well as vice versa (Solikin, 2008).

Pad resources for Banjarbaru City consist of local taxes, regional levies, the results of the management of separated regional wealth and other legitimate Regional Native Income. If noticed from the sources of revenue of the area, it turns out that local taxes and other legitimate Local Native Income still dominate in the receipt of Local Native Income. Furthermore, the banjarbaru city government should concentrate more on continuously improving and exploring the sources of Regional Native Income both intensification, namely through the efforts to collect and rejuvenate objects and subjects of taxes and regional levies and then relearn the local taxes trimmed in order to find the possibility to be diverted into a levy and then intensify the receipt of existing regional levy and improve the facilities and infrastructure of the levy that is not adequate. Then by ekntensification that is by digging sources of acceptance that are more directed at the utilization of regional potential that provides advantages or economic benefits to the community.

Based on statistical testing when viewed from the test results t provides evidence that partially the Variable Revenue Native Region does not affect the variable Regional Expenditure. The great influence of the Balance Fund on Regional Expenditure shows that the banjarbaru city government still has a dependence on the Balance Fund from the central government in allocating its Regional Expenditure, this can also be seen from the results of the t test that states the Balance Fund has a significant influence on Regional Expenditure. Judging from this, the banjarbaru city government should be able to further increase the independence of the local government and reduce the dependence of the local government on the funds provided by the central government, in addition the local government should be able to adjust the Regional Expenditures issued with the results of regional revenues received so that the local government does not waste in local expenditures that will cause a budget deficit. Based on statistical testing when viewed from the test results t provides evidence that partially the variable Balance Fund affects the variable Regional Expenditure.

D. Research Applications

By looking at the results of the study that the Balance Fund is more dominant in contributing to the revenue revenue of the region in Banjarbaru city in each year, it can be said that there are indications that appear is the local government is less careful in drafting its budget and less taking lessons from the realization of the budget years ago, it is expected to increase the awareness of the central government to more vigorously dig information about the potential area in optimizing its PAD. The goal is to encourage regional independence in the implementation of regional autonomy. Local governments are also expected to do the same by encouraging efforts to increase the potential of the region and increase its PAD. Local

governments are not expected to be confused with the provision of funds from the center because it makes the local government is not creative in maximizing its PAD.

E. Decees Of Research

In this study the author has limited time, so using free variables Regional Native Income (PAD), Balance Fund and Other Legitimate Regional Income, as well as variables tied only Regional Expenditure. The authors should be able to use other free variabl, such as Components in PAD, Components in the Balance Fund and other components as free variables, so that this study can actually present the results of more specific research.

F. Gathers

Based on the results of data analysis and discussion on the influence of Regional Native Income, Balance Fund, and Other Legitimate Regional Revenues on Regional Expenditure in Banjarbaru city, it can be concluded as follows:

1. Regional Native Income, Balance Fund, and Other Legitimate Regional Revenues simultaneously have a significant effect on Regional Expenditure in Banjarbaru City.
2. Partial balance fund has a significant impact on Regional Spending in Banjarbaru City.
3. Regional Native Income (PAD) and Other - other partially valid Regional Revenues do not have a significant impact on Regional Expenditure in Banjarbaru City.
4. Dana Balance is the most dominant variable has a significant effect on Regional Spending in Banjarbaru City.

Conclusion

Based on the results of the study and conclusions, the author can give the following suggestions Banjarbaru City Government is expected to manage the Regional Native Income as best as possible in order to finance its Regional Expenditure. Regional Native Income when viewed from the revenue revenue of the region is still smaller than the Balance Fund and Other Legitimate Regional Revenues. However, if seen from year to year the Regional Native Income has increased then there needs to be better management. The management of local indigenous revenue sources is immediately optimized in order to further explore the revenue potential of other regions. Some of the things that can be done by the Banjarbaru City Government is to increase pad is to provide ease in investing for private parties, so that the economy can move dynamically as expected, as well as further improve the implementation of Intensification and Extension of Local Taxes. The preparation of the general budget policy outlined in the skpd budget work plan is adjusted to the budget capability based on priorities so that the planning prepared can be more rational and realistic, and can be implemented so that the cost expenditure or expenditure for the activity is more effective and efficient in order to provide the best and optimal public services for the people in Banjarbaru City. Banjarbaru City Government is expected to manage well the transfer funds from the Central Government, namely the Balance Fund that has been received in order to be used to provide the best service for the benefit of its people.

Influence of Local Revenue, Balance Fund, and Other Legitimate Regional Income on Regional Expenditure In Banjarbaru City.

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