Analysis of Factors Affecting Regional Original Revenue
In Nusa Tenggara Timur (2015-2020)

By:

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ABSTRACT

Regional Original Revenue, namely revenue obtained from various sources located in the region, is collected and managed by the regional government based on the applicable Constitution. The position of East Nusa Tenggara Province's Original Regional Revenue ranks 24th out of a total of 34 provinces. Therefore, the purpose of this study is to analyze the effect of Government Expenditure, GDRP, Total Population, Number of Hotels, and Number of Restaurants on Regional Original Revenue in 22 Regencies/Cities of East Nusa Tenggara Province in 2015-2020. This research uses panel data method, and uses STATA analysis tool. The results of this study indicate that the best model chosen is the Random Effect Model. The GDRP and Population Variables have no significant effect on Regional Original Income. While the variables of Government Expenditure, Number of Hotels and Number of Restaurants have a positive and significant effect on Regional Original Income in the Province of East Nusa Tenggara.

Keywords: Regional Original Revenue, Government Expenditure, GDRP, Total Population, Number of Hotels, Number of Restaurants

ABSTRAK

Pendapatan Asli Daerah yaitu penerimaan yang diperoleh dari berbagai sumber-sumber yang berada di daerah dipungut serta dikelola oleh pemerintah daerah berdasarkan UUD yang berlaku. Posisi Pendapatan Asli Daerah Provinsi Nusa Tenggara Timur menepati urutan ke 24 dari total keseluruhan 34 Provinsi. Oleh karena itu, maksud dari penelitian ini ialah menganalisis pengaruh Pengeluaran Pemerintah, PDRB, Jumlah Penduduk, Jumlah Hotel, dan Jumlah Rumah Makan/Restoran terhadap PAD di 22 Kabupaten/Kota Provinsi Nusa Tenggara Timur tahun 2015-2020. Penelitian ini memakai metode data panel, dan memakai alat analisis STATA. Hasil penelitian ini menunjukan bahwa model terbaik yang terpilih yaitu Random Effect Model. Variable PDRB dan Jumlah Penduduk tidak berpengaruh secara signifikan terhadap Pendapatan Asli Daerah. Sedangkan variabel Pengeluaran Pemerintah, Jumlah Hotel dan Jumlah Rumah Makan/Restoran berpengaruh positif dan signifikan terhadap Pendapatn Asli Daerah di Provinsi Nusa Tenggara Timur.

***Kata Kunci**: Pendapatan Asli Daerah, Pengeluaran Pemerintah, PDRB, Jumlah Penduduk, Jumlah Hotel, Jumlah Rumah Makan/Restoran*

INTRODUCTION

Regional autonomy as stated in the Law (No. 12 of 2008 & Number 32 of 2004), is a way out and a solution to regional policies to regulate their own authority, namely to administer and regulate their respective regional affairs (Hakib and Asdar, 2021). The policy also allows local governments to stipulate Perda (Regional Regulations) and other regulations to support the implementation of autonomous regional regulations based on the principle of regional autonomy, administration of government systems and services provided to the community based on a principle of decentralization (Sukarniati & Lubis, 2021).

When local governments are given the flexibility and authority to regulate their own regions, autonomous regions must be able to optimize and record, as well as manage potential resources in the area, including potential financial resources. The goal is none other than the implementation of economic development, where the budget from the center is limited, then the local government can use the revenue sourced from the area to continue to finance these development activities (Mahmudi, 2010).

Regional Original Revenue comes from one of the revenues obtained and comes from the region based on existing provisions and regulations (Halim, 2001). Regional Original Revenue revenue is obtained from 4 components, namely, regional taxes, regional levies, the results of separated regional management and legitimate regional original income (Siahaan, 2016)

Regional Original Revenue receipts in NTT Province continue to increase every year, namely the 2015-2020 time span, and a slight decline in 2020. This can be seen in the graph below.
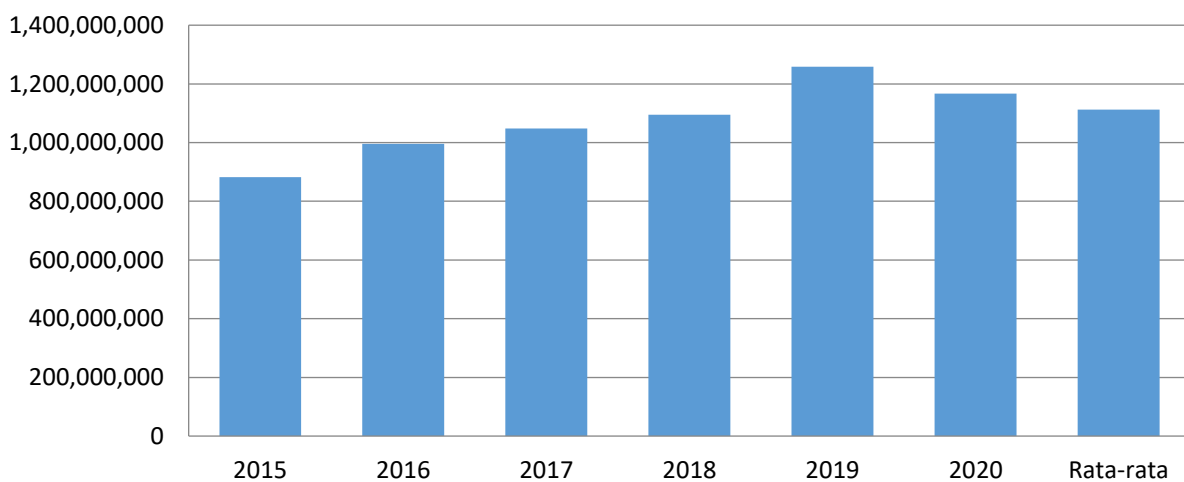
Source : Ministry Of finance

Figure 1 Regional Original Revenue Realization 2015-2020

Although NTT's Regional Original Revenue shows a positive trend by increasing every year, if viewed nationally, NTT's Regional Original Revenue is relatively low, placing 24th out of 34 provinces. This can be seen in the table below.

Table 1 Average Regional Original Revenue per Province 2015-2020

No	Province	Average Regional Original Revenue per Province 2015-2020 (Billion Rupiah)
1	DKI Jakarta	40,154,162,656
2	Jawa Barat	18,427,659,353
3	Jawa Timur	17,392,295,558
4	Jawa Tengah	12,801,900,625

No	Province	Average Regional Original Revenue per Province 2015-2020 (Billion Rupiah)
5	Banten	5,908,374,731
6	Sumatera Utara	5,342,941,148
7	Kalimantan Timur	5,202,272,000
8	Sulawesi Selatan	3,729,443,626
9	Riau	3,413,001,817
10	Bali	3,382,015,405
11	Sumatera Selatan	3,084,993,344
12	Kalsel	3,003,870,454
13	Lampung	2,681,888,000
14	Aceh	2,322,935,543
15	Sumatera Barat	2,138,914,927
16	Kalimantan Barat	1,993,807,610
17	DI Yogyakarta	1,853,176,222
18	Nusa Tenggara Barat	1,616,760,578
19	Jambi	1,482,980,839
20	Kalteng	1,439,749,119
21	Papua	1,236,588,975
22	Kep. Riau	1,152,572,477
23	Sulawesi Utara	1,134,309,642
24	Nusa Tenggara Timur	1,074,298,756
25	Sulawesi Tengah	1,005,399,167
26	Sultra	879,419,831
27	Bengkulu	774,785,105
28	Kep. Babel	702,744,766
29	Kalimantan Utara	524,720,838
30	Maluku	463,704,326
31	Papua Barat	407,660,553
32	Gorontalo	363,628,856
33	Maluku Utara	347,123,157
34	Sulawesi Barat	306,950,208

Source : Ministry of Finance

Based on the table above, when viewed as a whole, NTT's Regional Original Revenue is still relatively low. Moreover, NTT is a province that is projected to become a province with world-class tourism, the information was compiled in Merdeka.com (2020) where the Indonesian Tourism Forum (ITF) issued a book on "NTT Tourism Towards World Class". In addition, according to the Deputy for Economic Affairs, Bappenas (2016) explained in Rachmawati (2019), NTT Province is also included in the area designated as National Strategy Area (KSN) and Special Economic Zone (KEK) for the eastern part of Indonesia for 2014-2019. In this regard, the province of NTT should be able to maximize development with the existing concept of course with support from the government, so that the income received by the region can also be more optimal.

When viewed from economic variables, the factor that can affect Regional Original Revenue is Government Expenditure. Government expenditures are related to all expenditures which are

intended to fund economic development activities, the purpose of these economic development activities is of course to achieve the welfare of the community as a whole and create a good regional economy. With a good regional economy, of course, it can increase regional income (Sari, 2013).
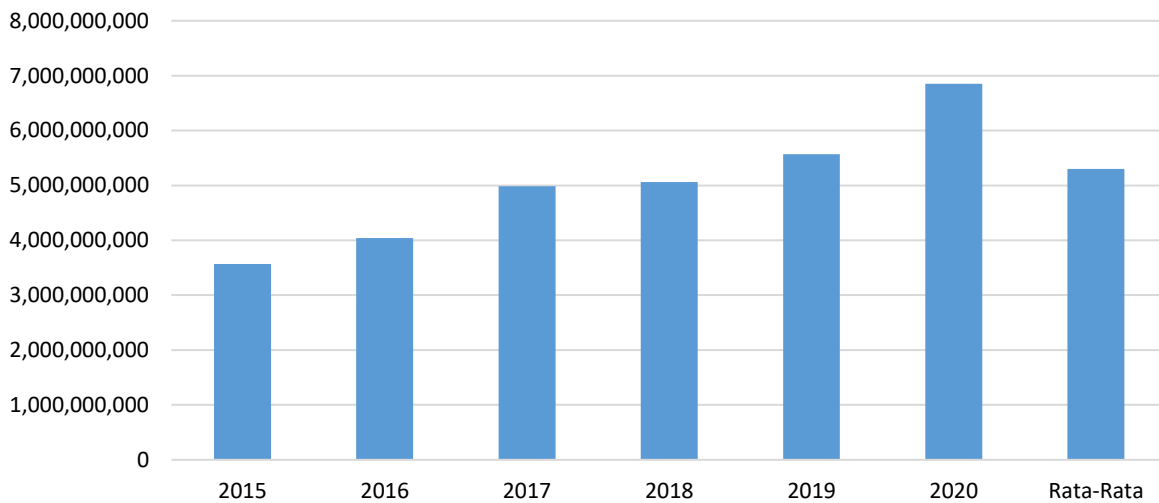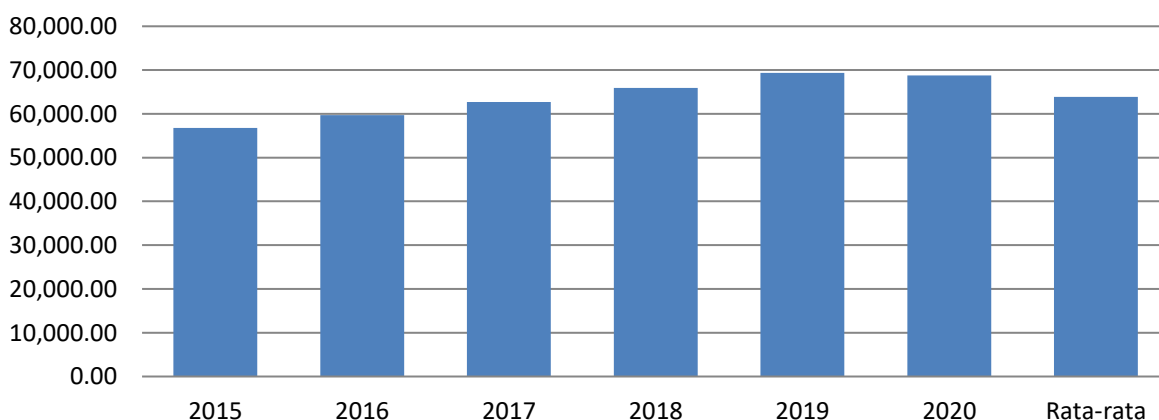

Source : Central Bureau of Statistics
Figure 2. NTT's Government Expenditure 2015-2020

Figure 2 above shows that Government Expenditure in NTT Province continues to increase every year. The increase in government spending every year should be able to provide benefits for economic development and can increase its own regional income.

Table 2 above shows the average Government Expenditure for all provinces in 2015-2020. When viewed nationally, East Nusa Tenggara Provincial Government Expenditure ranks the 20th largest Government Expenditure out of 34 provinces.

Another factor that can affect Regional Original Revenue is GRDP. GRDP consists of various sectors in which each sector has a lot of positive impacts on the economy of a region, especially it can produce a large contribution to Regional Original Revenue. This is because large or small Regional Original Revenue is strongly influenced by the level of economic growth, and economic growth itself is measured by GRDP (Pawelloi et all. 2020).

Source : Central Bureau of Statistics
Figure 3. NTT gross Domestic Regional Product 2015-2020

The figure above describes the condition of NTT's GRDP in 2015-2020 which continues to increase. Despite experiencing positive growth, NTT's GRDP seen nationally ranks 26th out of a total of 24 provinces. The order of the largest to smallest GRDP calculated using the average value, East Nusa Tenggara Province's GRDP ranks the 26th largest GRDP or the 9th smallest of the total 34 provinces in Indonesia. In the other side the population also has an influence on Regional Original Revenue. The increasing number of residents will increase the number of tax levies imposed in the form of taxpayers (Kamalia and Khoirudin, 2019). The highest population is in the province of West Java and the province with the lowest population is in the province of North Kalimantan. NTT Province itself ranks the 11th largest in Indonesia out of a total of 34 provinces.

When viewed from the tourism variable, the presence of hotels and restaurants/restaurants can affect the revenue generation. This is because tourism activities have a very large impact on income, employment opportunities and activate other sectors and contribute to the production of goods and services by intermediary tourist arrivals (Handayani, 2013).

Table 2. Number of Hotels & Restaurants in NTT Province 2015-2020

Year	Hotels	Restaurant
2015	334	976
2016	334	1,683
2017	365	2,149
2018	498	1,903
2019	530	2,753
2020	505	2,763

Source : Central Bureau of Statistics

Table 4, describes the number of hotels and restaurants in NTT 2015-2020. The number of hotels in NTT increased in 2015-2019, and decreased in 2020. Meanwhile, the number of restaurants/restaurants experienced fluctuating growth in the 2015-2018 period, and then in 2018-2020 the number of restaurants/restaurants continued to grow. increase in number.

METHODS

Independent and Dependent Variables
The independent variables used in conducting this research are Government Expenditure (X1), GRDP (X2), Total Population (X3), Number of Hotels (X4) and Number of Restaurants/Restaurants (X5). While the dependent variable is Regional Original Revenue (Y).

Data Types and Data Sources
The type of data in this study uses quantitative data. In addition, this study also uses panel data as another type of data used, the variables are Regional Original Revenue, Government Expenditures, GRDP, Total Population, Number of Hotels and Number of Restaurants/Restaurants in 2015-2020 in 22 cities/districts in East Nusa Tenggara Province. The data used was obtained from the official website of the Ministry of Finance and the Central Statistics Agency (BPS) NTT.

Data Analysis Methods and Tools
This research uses panel data regression type method. Panel data is data from the combination of time series data with cross sections. Processing of data using statistical analysis tools, namely the STATA program. It can be seen that the equation of the panel data model is as follows (Gujarati, 2003).

$$\text{REGIONAL ORIGINAL REVENUE } it = \beta 0it + \beta 1 \text{ LnPPit} + \beta 2 \text{ LnPDRBPit} + \beta 3 \text{ JPit} + \beta 4 \text{ J.Hotelit} + \beta 5 \text{ JRM/Restoranit} + eit$$

Description :
Yit = Regional Original Revenue

β0 = Constan Number
β1 = Government Expenditure Coefficient Regression
β2 = GDRP Coefficient Regression
β3 = Population Coefficient Regression
β4 = Hotels Coefficient Regression
β5 = Restaurant Coefficient Regression
X1 = Logaritme Government Expenditure
X2 = Logaritme GDRP (persent)
X3 = Population
X4 = Hotels
X5 = Restaurant
t   = 2016-2020
i   = Cities/ Regency in NTT
e   = *error term*

Panel Data Model Estimation

Research using panel data has three techniques for regressing panel data, namely: CEM (Common Effect Model) approach, FEM (Fixed Effect Model) and REM (Random Effect Model).

RESULTS AND DISCUSSIONS

Best Model Selection

The selection of the most appropriate or best model in this panel data study uses three approaches, namely CEM, FEM and REM. The following are the results of the regression test for determining the best model.

Table 3. Best Model Selection

Test	Regional Original Revenue	
	Probability	Result
Chow	0.0000	*Fixed Effect*
Hausman	0.0719	*Random Effect*
Lagrange Multiplier	0.0000	*Random Effect*

Source : Stata, Author's calculation

Based on tabel 5 above Random Effect model is the best model chosen. The estimation results of the Chow test showed a prob level of 0.0000 < 0.05 (significance). This means that when the prob value is less than 0.05, the FEM model is more precise than the CEM.

In the estimation results of the Hausman test, the probability level is 0.0719 > 0.05 (significance). Can be interpreted if the value of prob. more than 0.05, then REM is more appropriate than FEM.Furthermore, the estimation results of the LM test show the prob value. 0.0000 < 0.05 (significance). So, when the value of prob. less than 0.05, the REM model is more precise than the CEM.

Statistic Test Result

F Test

Table 4. Test F

Regional Original Revenue	
Prob> F	0.0000

Source : Stata, Author's Calculation

Based on tabel above, the value of f Regional Original Revenue is 0.0000 < 0.05 (significance). The results can be explained that all independent variables simultaneously have an influence on Regional Original Revenue.

R^2 Test

Table 5. R^2 Test

Regional Original Revenue	
Model Estimasi	*Random Effect Model*
R-Squared	0.6797

Source : Stata, Author's Calculation

The R-Squared value in this REM model is 0.06797. That is, it can be explained that the variables of Government Expenditure, GRDP, Total Population, Number of Hotels, and Number of Restaurants/Restaurants affect the Regional Original Revenue variable by 67.97%. The remaining 32.12% can be shown by other variables that are not used in this study.

t Test

Table 6. t Test

Variable	t statistics	t tabel	Prob.	result
Ln Government Expenditure	2.92	1.65704	0.004	Significant
Ln. PDRB	0.98	1.65704	0.327	Not significant
population	0.50	1.65704	0.615	Not Significant
Hotels	2.22	1.65704	0.026	Significant
Restaurants	2.99	1.65704	0.003	Significant
C	-2.39	1.65704	0.001	Significant

Source: Stata, Author's Calculation

1) Ln PP Government Expenditure has a t statistic value of 2.92 > 1.65 (t table). This means that the Government Expenditure variable has a significant influence on Regional Original Revenue in East Nusa Tenggara Province.
2) The next result shows the result of t-statistic GRDP, where the result of GRDP has a t-statistic value of 0.98 < 1.65 (t table). This means that the GRDP variable does not have a significant effect on Regional Original Revenue in East Nusa Tenggara Province.
3) The next result shows the t statistic of the population. The result shows that the total population has a t statistic value of 0.50 < 1.65 (t table). That is, in this study the population variable has no significant effect on the Regional Original Revenue variable in the province of East Nusa Tenggara.
4) Furthermore, the results of the t test show t statistic the number of hotels. As a result, the calculated t value is 2.22 > 1.65 (t table). That is, in this study the number of hotels variable has a significant influence on the Regional Original Revenue variable in East Nusa Tenggara.
5) Next, the results of the last t-test, show the t-statistic value of the number of restaurants/restaurants, it can be seen that the regression results show the t-count value is 2.99> 1.65 (t table). So that the variable Number of Restaurants/Restaurants has a significant effect on Regional Original Revenue in the Province of East Nusa Tenggara.

Effect of Government Expenditure on REGIONAL ORIGINAL REVENUE

Based on the regression results above, we can see that government spending has a positive and significant impact on Regional Original Revenue. Because the regression results show that the Government Expenditure variable has a probability level of 0.004, which is less than the significance value of 0.05. Variable Ln Government Expenditure has a significant effect, namely with a coefficient value of 36807.97 where when there is an increase in Government Expenditure by one percent, it makes Regional Original Revenue also increase by 36807.97 with cateris paribus conditions.

The results of this study are in line with the research researched by Asdar & Naidah (2020) which shows that the Government Expenditure variable has a positive and significant influence on Regional Original Revenue. The results of this analysis also have conformity with Suparmoko's (2012) theory which states that one of the classifications of Government Expenditures is to create reproductive expenditures, meaning that these expenditures have and create economic benefits for the community. When residents benefit and the increase in the level of community income will increase other tax targets, so that in this case it can increase regional revenues.

The Effect of GRDP on Regional Original Revenue

Based on the regression results above, we can see that the GRDP variable has a probability level of 0.327, which is more than a significance value of 0.05. The Ln GRDP variable does not have a significant effect on Regional Original Revenue.

The results of this study are in line with the research studied by Asmuruf, Rumate & Kawung (2015) showing that GRDP has no effect on Regional Original Revenue. This is because the development conditions in Sorong City are still very minimal, so the GRDP revenue is also still low. The research of Pawelloi, Semmalia & Dahliah, (2020) also shows that GRDP does not have a significant effect on Regional Original Revenue in Majene district. The GRDP in Majene in the 2008-2018 period has increased, even though it does not have any impact on Regional Original Income. GRDP in NTT Province has no significant effect on Regional Original Revenue, because the level of GRDP in regencies/cities has a significant inequality. According to Sagajoka (2020) in his research, unequal GRDP represents that economic development in the area is also unequal or uneven. In addition, another factor is that when viewed nationally, NTT's GRDP ranks 26th out of a total of 34 provinces, which means it is relatively low.

Effect of Population on Regional Original Revenue

Based on the regression results above, we can see that the Population Number variable gets a probability value of 0.615, more than the 0.05 significance level. It can be seen that the population does not have a significant influence on Regional Original Revenue. The results of this study are in accordance with Zein's research (2018). The results of his research show that the population has no significant effect on the Regional Original Revenue of the province of North Sumatra. According to the researcher, not all residents have a high per capita income and pay tax levies and also because of the low awareness of the population to pay these mandatory levies. Hakib, Arifin & Rahman (2020) research also shows that the population has no effect on Regional Original Revenue. The problem is because in the MAMINASATA area (Makassar, Maros, Gowa and Takalar) the unemployed and poor population reaches 7.17% and 15.97%, with these problems, economic activity is hampered because the population is not productive.

The theory presented by Adam Smith also presents the problem above, where population growth does not always have a positive impact. Population growth will have a positive effect if the population in an area is productive, so they can meet the mandatory levies set or pay user fees. If the population in an area is not productive, the levies and taxes collected will not be maximized.

Effect of Number of Hotels on Regional Original Revenue

Based on the regression results above, we can see that the number of hotels variable has a probability of 0.026, less than a significance level of 0.05. The number of hotels variable also has a coefficient level of 339.6905, meaning that when there is an addition of one percent, it will make Regional Original Revenue also increase by 33969.05 with cateris paribush conditions.

This study agrees with the results of the research by Widayanti & Dewanti (2017) whose research results show that the number of hotels has a positive and significant influence on Regional Original Revenue. The arrival of guests or tourists to stay cannot be separated from the availability of adequate and attractive hotels or lodging facilities in an area. This will increase local revenue from paying taxes from the hotel and also with the arrival of tau or tourists also generating tourism levies.

The theory explained by Siahaan (2016) also says that the existence of a hotel can provide benefits because of the imposition of a hotel tax. The imposition is regulated in Law No. 28 of 2009 Article 1 paragraph 20 & 21.

Effect of Number of Restaurants/Restaurants on Regional Original Revenue

Based on the regression results above, we can see that the variable number of restaurants/restaurants has a probability of 0.003, less than a significance level of 0.05. The variable number of restaurants/restaurants also has a coefficient level of 566627.01, meaning that when there is an addition of one percent, it will make Regional Original Revenue also increase by 566627.01, with ceteris paribush conditions.

This research is in line with the research of Sanjaya et al., (2020), where the results of the analysis show that the number of restaurants has a positive and significant impact on Regional Original Revenue. This is because the presence of restaurants or restaurants in various regions can reflect the condition of tourism development in the area. The higher the number of houses or restaurants, the higher the potential for Regional Original Revenue.

Law No. 28 of 2009 in Siahaan (2016) states that the existence of a restaurant is a source of regional income, where its existence is taxed, and is included in the type of restaurant tax.

CONCLUSIONS

Based on the results of the research that has been done, we can conclude that:

1) Government spending has a positive and significant impact on Regional Original Revenue in the City/Regency of NTT Province.
2) GRDP does not have a significant effect on the Regional Original Revenue variable in the City/Regency of NTT Province.
3) Populations does not have a significant influence on Regional Original Revenue in the City/Regency of the Province of NTT.
4) The number of hotels has a positive and significant influence on the Regional Original Revenue variable in the City/Regency of NTT Province
5) The number of meaningful houses/restaurants has a positive and significant impact on REGIONAL ORIGINAL REVENUE in the City/Regency of NTT Province.

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