

REVENUE FROM REGENCY/CITY REGIONAL TAX AND RETRIBUTION SHARING TO SUPPORT THE PERFORMANCE OF THE KRAGAN VILLAGE GOVERNMENT IN EAST JAVA PROVINCE

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ABSTRACT

Purpose of this study is to analyze the effects of local taxes and retribution in influencing the performance of the Kragan village government in East Java Province. Methodology is a quantitative approach. The analyzed data sources is the Human Development Index (HDI) obtained from the Central Bureau of Statistics. While the data used are cross sectional and time series taken from 2015 - 2020. Study findings revealed that regional tax revenues increase in regional taxes, the more various activities that can be funded with local taxes. Thus it will also have a positive impact on the performance of the village government in implementing regional autonomy which aims to improve the welfare of the community. Limitations in this study is related to tax management in the region. Suggestions for the Kragan village government in East Java Province are to supervise the implementation and collection of regional taxes and retribution. So that both can be used in improving the welfare of the community. Future researchers may ensure the completeness of data sources and uniformity of methods from the data used.

Keywords: Regions, Retribution, Taxes, Welfare

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INTRODUCTION

The ability of a village to manage its village can be shown from its financial performance and non-financial performance. "The characteristics of a village that has fulfilled the objectives of regional autonomy can be seen from the financial aspect" (Halim, 2012), but it is more than that. "Improving the welfare of the people of each region is a responsibility that must be borne by the village government since the implementation

of the decentralization system" (Suparmoko, 2002) . This can affect regional capabilities (Salam et al., 2021) . Therefore, the actual performance of the village government is not only reflected in financial performance, but must also be reflected in non-financial performance which is reflected in the increasing welfare of the community. "Village development efforts that can be carried out are by recognizing regional economic resources in the form of the main Regional Original Income (PAD), namely regional taxes and regional retribution which will result in a reduction in central government subsidies and a reduction in the burden on the State Revenue and Expenditure Budget (APBN)" (Suparmoko, 2002) "Regional Original Income (PAD) is first used by the village government in financing various activities so that the dependence on financing from the central government can be kept to a minimum" (Masdiantini, Putu Riesty, 2016)

Regional taxes and retribution are a determining element for the strength of the Regional Revenue and Expenditure Budget (APBD) in addition to balancing funds" (Suparmoko, 2002) . Regional taxes and regional retribution can be obtained through various aspects that have been mentioned in Law no. 28 of 2009 concerning "Regional Taxes and Retribution". Guided by this law, local governments have the authority to implement various policies to increase local revenue (PAD), through the collection of local taxes and Retribution. However, this authority must be accompanied by the consideration that the collection of taxes and retribution does not become a burden for the community. In this study, researchers are interested in seeing through the non-financial side how the performance of the village government is measured. Measurement of local government performance from non-financial aspects is very relevant, because this is related to the main goal of implementing decentralization, namely improving people's welfare. In this study, researchers will use the Human Development Index (HDI) which describes several criteria of what is meant by a prosperous society. The index departs from the idea that development should be focused on humans so that it results in conditions in which people can enjoy a long life, guaranteed health, and are able to live productively (*Central Bureau of Statistics Indonesia (BPS), National Socio-Economic Survey (Susenas) 2019*, nd) . Socialization or counseling activities are activities that should be activities that need to be held regularly. These activities are not only shown to taxpayers, but to the wider community (Siregar, 2021)

Based on the background that has been mentioned, the researcher wants to deepen the research which is focused on the welfare of rural communities as measured by the

Human Development Index (HDI).). Researchers took the object of Regency / City in East Java Province in 2015-2020. East Java is one of the regions with several leading sectors in the form of agriculture that supports national food availability, the plantation sector, the fishery sector, the industrial sector, including the creative industry development area. With various leading sectors located in Central Java, it is hoped that economic resources in the form of taxes and retribution can be truly relied upon as a support for improving the welfare of rural communities.

The purpose of this study is to see the effect of revenue sharing from tax sharing and district/city retribution on the performance of Kragan village government in East Java Province. With this, it is hoped that various parties who have an interest, such as local government, it is because this research discusses the picture regarding the effect of acquiring local taxes and regional retribution to influence the performance of the Kragan village government in East Java Province.

LITERATURE REVIEW

Tax Profit Sharing

Revenue Sharing Funds (DBH) are funds sourced from APBN revenues allocated to regions based on a certain percentage figure to fund regional needs in the context of implementing decentralization (Directorate General of Fiscal Balance, 2016). Article 1 Number 20 of Law Number 33 of 2004 reads "Profit Sharing Funds are funds sourced from APBN revenues allocated to regions based on percentage figures to fund Regional needs in the context of implementing Decentralization." Income Tax (PPh) of Domestic Corporate and Individual Taxpayers on Income Tax according to Article 25 and Article 29 of the Income Tax Law (UU PPh) and PPh on Collection/Withholding of Taxpayer Income according to Article 21 of the PPh Law.

Based on the Minister of Finance Regulation Number 48/PMK.07/2016 concerning Management of Transfers to Regions and Village Funds, the management of PBB DBH can be briefly described as follows :

- a. Tax Revenue Sharing Fund Receipt Plan
 - 1) Based on the ceiling of tax revenues in the Draft Law on the State Budget submitted by the Government to the House of Representatives, the Director General of Taxes determines:
 - a) UN acceptance plan ; and

- b) plan to receive PPh Article 21 and PPh WPOPDN.
 - 2) The UN acceptance plan consists of:
 - a) Plantation PBB acceptance plan;
 - b) forestry PBB revenue plan;
 - c) UN Oil and Gas revenue plan;
 - d) plan for receiving PBB of Geothermal Business; and
 - e) Other Mining and Sector PBB revenue plans.
 - 3) The plan for receiving PBB and the plan for receiving PPh Article 21 and PPh WPOPDN shall be submitted by the Director General of Taxes to the Director General of Fiscal Balance no later than the second week of September.
 - 4) The PBB revenue plan and Article 21 PPh and WPOPDN income tax revenue plans are detailed by district and city.
 - 5) The UN Oil and Gas revenue plan is detailed based on:
 - a) PBB of Oil and Gas from the onshore area of each KKKS by district and city;
 - b) PBB of Oil and Gas from the offshore waters of each KKKS; and
 - c) PBB of Oil and Gas from the body of the earth for each KKKS.
 - 6) Details of the UN Oil and Gas revenue plan, differentiated for:
 - a) PBB of Oil and Gas borne by the Government; and
 - b) PBB of Oil and Gas paid directly by KKKS to the perception bank.
 - 7) The plan for receiving PBB of Geothermal Business is detailed based on the Geothermal Entrepreneurs of each district and city.
 - 8) The PBB revenue plan for other mining and other sectors is broken down by mining sector and other sectors by district and city.
- b. Prognosis of PBB Revenue Realization
- 1) The Director General of Taxes calculates:
 - a) the prognosis of the realization of PBB revenue; and
 - b) the prognosis for the realization of income tax revenue Article 21 and PPh WPOPDN for each district and city.
 - 2) The prognosis for the realization of PBB revenue consists of:
 - a) the prognosis for the realization of Plantation Land and Building Tax revenues;
 - b) the prognosis of the realization of forestry land tax revenues;

- c) prognosis of realization of PBB of Oil and Gas revenue;
- d) the prognosis of the realization of the Land and Building Tax for Geothermal Exploitation; and
- e) prognosis of realization of PBB revenue from Other Mining and Other Sector.

Regional Retribution

Riduansyah (2013) explains that regional Retribution, another component that also includes the PAD component, is revenues received by local governments after providing certain services to residents living in their jurisdictions. Bahihaqi (2011) says "Regional Retribution is payments for services or the granting of certain permits that are specifically provided and also given by the regional government for the benefit of an individual or an entity". In Article 1 number 64 of Law Number 28 of 2009 concerning Regional Taxes and Regional Retribution, it is explained that what is meant by regional Retribution, hereinafter referred to as retributions, is regional Retribution as payment for services or the granting of certain permits specifically provided or granted by the Regional Government for the benefit of the people, personal or corporate.

According to Law No. 18 of 1997 concerning regional taxes and regional Retribution as lastly amended by Law No. 34 of 2000 and Government Regulation No. 66 of 2001 concerning regional Retribution, they can be grouped into 3 (three) namely as follows:

- a. Public Service Retribution, Public Service Retribution, is a levy on services provided or provided by the regional government for the purpose of public interest and benefit and can also be enjoyed by an individual or an entity.
- b. Business Services Retribution Business Services Retribution is a levy on services provided by the regional government by adhering to a commercial principle because basically it can also be provided by the private sector.

Riduansyah (2013) explains the Effectiveness Criteria for Regional Retribution to be able to assess the level of effectiveness of the collection of regional Retribution, there are several criteria that must be met, namely as follows:

- a. Adequacy and also elasticity, the elasticity of Retribution must be responsive to population growth and income, in addition, depending on the availability of capital to be able to meet population growth.

- b. Justice, In collecting the regional retribution, it must be based on the principle of justice, which is adjusted to the capabilities and benefits received.
- c. Administrative Ability, In this case the retribution is easy to estimate and also collect. It is easy to estimate because liability is based on a measurable level of consumption. It is easy to collect because people only get what they pay for, if they don't pay, the service will automatically stop.

Village Government Performance

Employee performance and organizational performance are the two main ways to view the concept of performance. Both are related to one another since an organization cannot succeed in its objectives without the contributions of its employees. The performance of the village government or organization is a measurement of how successfully an organization fulfills its objectives, as well as the specified vision and mission of the village government or organization. The organization's performance will determine whether the established organizational goals are achieved or not (Kusnendar, 2018).

The performance of the public bureaucracy is measured using a variety of factors, but this research focuses on non-financial performance in the form of community welfare because the performance of public services is measured by how well the public is doing. The importance of service quality in understanding how well public service organizations operate tends to grow with time. Public disappointment with the level of services obtained by public organizations gave rise to many unfavourable perceptions about them. Thus, community satisfaction with services may be used as a measure of how well public organizations are performing. The fundamental benefit of implementing community happiness as a performance measure is that data on it is frequently accessible and affordable. It is frequently possible to learn information on service quality satisfaction from the media or public conversation. Because there is relatively easy access to data on public satisfaction with service quality, it may be a simple and affordable way to gauge how well public organizations are performing. The level of community satisfaction can be used as a performance indicator for public institutions (Fitri, 2015).

METHODOLOGY

In this study, researchers used a quantitative approach. The type of data in this study is the type of secondary data from the Human Development Index (HDI) obtained

from the Central Bureau of Statistics. While the data used are *cross sectional* and *time series* taken from 2015 - 2020. The observation period of six years is expected to be able to meet the objectives of the study, namely measuring the effect of local taxes, regional Retribution, and the General Allocation Fund (DAU) on the performance of the Village Government in East Java Province. In this study, the dependent variable is the performance of local governments, namely non-financial performance in the form of community welfare as measured using the Human Development Index (IPM). Meanwhile, the independent variables used are local taxes and regional retribution.

To find out how the independent variable can affect the dependent variable using multiple linear regression analysis. Before conducting a regression analysis, there are tests that must be carried out to ensure the data used is able to meet the research objectives, namely by conducting a classical assumption test. The classical assumption test used is multicollinearity, autocorrelation, heteroscedasticity, and normality tests. "Multiple linear regression analysis is used in this study because there is more than one independent variable and this analysis is used for testing techniques for the effect of the independent variable on the dependent variable" (Riduwan, 2009). In this case, multiple linear regression analysis is used to find out whether local taxes and local Retribution can affect local government performance or not. This research model focuses on the effect of the independent variable on the dependent variable in the same year, so the results of multiple regression analysis will show the effect of local taxes in year t, regional retribution in year t, and on the performance of village government in year t. same.

This research test also uses data lag (t-1) for the independent variable. This data is used to support testing the effect of local taxes, regional Retribution, on local government performance due to the possible effects of local taxes, regional Retribution, not in the same year, but in the following year:

- a. Multiple linear regression analysis without data lag

$$Y = a + 1X_1 + 2X_2 + e$$

- b. Multiple linear regression analysis with data lag

$$Y_t = a + 1X_1(t-1) + 2X_2(t-1) + e$$

Remarks :

Y: Local Government Performance (dependent variable)

A: Constant

Q: Year

X1: Local Tax (independent variable)

X2: Regional Retribution (independent variable)

From the previous explanations, the researcher concludes several hypotheses to be tested, namely:

1. H_0 : Local Tax Revenue has no effect on Village Government Performance
 H_1 : Local Tax Revenue has effect on Village Government Performance
2. H_0 : Regional Retribution has no effect on Village Government Performance
 H_1 : Regional Retribution has effect on Village Government Performance

RESULTS AND DISCUSSION

Data analysis shows the average value of the Human Development Index (IPM) of Kragan Village in East Java Province in 2015-2020 as much as 13.3782 with a standard deviation of 2.7916. This average shows the moderate achievement of local government performance as measured by this indicator.

The minimum value of 38.64 is the performance value of the Kragan village government in 2015, from this value the village community in 2015 was in a state of moderate welfare but when compared to the regional average, it was still quite far below the average. While the maximum value of 60.96 is the achievement of the performance achieved by the Kragan village government in 2020 from this value, the welfare of the people of Kragan City in 2015 is high (Finance, nd) .

Table 1
Descriptive Research Variables

Variable	Minimum	Maximum	Mean	Standard Deviation
Local Government Performance (IPM)	38.64	60.96	13.3782	2.7916
Local Tax (Rp)	717,893,000	7.15E+11	2,484,503,710	5.095E+11
Regional Retribution (Rp)	618,858,000	1.21E+11	1,156,747,886	1,801,104,740

Table 1 shows the average value of the Human Development Index (IPM) of Kragan Village in East Java Province in 2015-2020 of 13.3782 with a standard deviation of 2.7916.

The minimum value of 38.64 is the performance value of the Kragan village government in 2015, from this value the Kragan village in 2015 was in a moderate state of welfare but when compared to the regional average it was still far below the average (Lathifa, 2020) . The maximum value of 60.96 is the performance achievement achieved by the Kragan village government in 2020. The average regional tax revenue for 2015-2020 is Rp. 2,484,503,710 with a fairly large standard deviation of Rp. 6,295,220,760, the minimum value of tax revenue achieved by the local government is Rp. 5,717,893,000.00 and a maximum value of Rp. 71,509,586,000.00. This figure shows that there is a high disparity related to the ability of the regions to optimize income from this sector (Maharani, Novia Ratna, 2021) . Some local governments are very expansive in their efforts to increase local taxes, but on the other hand there are still some regions that have not shown optimal achievements to obtain income from this source. The average local government retribution revenue in 2015-2020 is Rp. 27,156,747,886.00 and a standard deviation of Rp. 17,801,104,740.00, the minimum value achieved is Rp. 4,618,858,000.00 is still far below the average regional retribution (Masdiantini, Putu Riesty, 2016) . This initial picture also shows that there is a very high retribution revenue gap between village governments

Table 2
Regression Analysis Result

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	13.04688	0.337814	38.62145	0.0000
PAJAK_DAERAH	-3.14E-12	7.54E-13	-4.164155	0.0252
RETRIBUSI_DAERAH	7.40E-10	1.87E-10	3.956155	0.0288

According from table 2, it can be found that the t-statistic value and probability value of all independent variables can be found. The t-table value in this study was obtained at 2.447. The Local Tax Variable (PAJAK_DAERAH) obtained a t-statistic value -4.164155, and a probability 0.0252. Because the t-statistic value is $4.164155 > 2.447$ (t-table value) and the probability is $0.0252 < 0.05$ (α value). This partially explains the Regional Tax to Village Government Performance which shows a negative influence. Regional Retribution Variable (RETRIBUSI_DAERAH) obtained a t-statistic value of 3.956155 and a probability value of 0.0288. Because the t-statistic value is $3.956155 > 2.447$ (t-table value) and also the probability value is $0.0288 < 0.05$ (α value). This partially

explains the Regional Retribution on the Performance of the Village Government which shows a positive influence.

Seen from table 2, the regression model equation is obtained, namely:

$$IPM = 13.04688 + (-3.14E - 12)PAJAK_DAERAH \\ + (7.40E - 10)RETRIBUSI_DAERAH$$

Based on the regression equation above, it can be explained that the Constant Value is 13.04688, meaning that if the Regional Tax and Regional Retribution are considered fixed or unchanged, the Village Government Performance is 13.04688%. The value of the regression coefficient for the Regional Tax variable is -3.14E-12, meaning that when the Regional Tax increases by 1 Rupiah, the Village Government Performance decreases by 3.14E-12%. Assuming the Regional Retribution is considered fixed. The value of the regression coefficient for the regional levy variable is 7.40E-10, meaning that when the regional levy increases by 1 Rupiah, the Village Government Performance increases by 7.40E-10%. Assuming local taxes are considered fixed.

Table 3
Regression Model Analysis Result

Name	Value
Adjusted R-Squared	0.837120
F-Statistic	13.84877
F-Prob	0.030551

Based on Table 3, the F-statistic value is 13,84877 and the F-statistic probability value is 0.030551. In this research model, the F-table value is 7.71. Because the F-statistic value is 13,84877 > 7.71 (F-table value) and also the probability value is 0.030551 < 0.05. So it can be concluded that the regression model in the study is estimated to be appropriate and able to explain simultaneously Regional Taxes and Regional Retribution can affect Village Government Performance. The value of Adjusted R-Squared that is 0.837120 explains the proportion of the effect of Regional Taxes and Regional Retribution on the Village Government Performance variable of 83.71%. However, the excess which is 16.29% is influenced by other variables that are not included in this study.

The Effect of Local Tax Revenue on Village Government Performance

The results of this study state that local taxes affect the performance of the village government with a significance level of $0.0252 < 0.05$ (alpha) so that the first hypothesis is accepted (H1 is accepted and H0 is rejected). This Result has same result with research from Muslimah (2021) . Local taxes are one of the components of regional income that have an important role in determining the performance of the village government in carrying out village development and community welfare. For the village government itself, the collection of local taxes is one way of collecting village economic resources (Riduwan, 2009) . The increase in local tax revenues can be used to finance various activities, such as the provision of public facilities. If local tax revenues increase, there will be more variety of activities that can be funded.

Tax is exploring sources of funds originating from within the country in the form of taxes. Taxes are used to finance development that is useful for the common good (Siregar, 2021) . The existence of local taxes has a positive impact on the performance of the village government in implementing regional autonomy which has the main goal of improving the welfare of the community. Regional Retribution have been proven to have an impact on the performance of district/city local governments in East Java Province (Password, 2019) .

The Effect of Regional Retribution on the Performance of the Kragan Village Government

The results of this study state that Regional Retribution affect the performance of the village government with a significance level of $0.088 < 0.05$ (alpha) so that the second hypothesis is accepted (H1 is accepted and H0 is rejected). Regional Retribution are part of Regional Original Income (PAD) derived from acquisitions that are directly related to business services, public services, as well as certain permits. (Alfons, 2021) . The increase in user fees makes it possible to finance the general activities of local governments in providing various facilities whose benefits can be directly enjoyed by the community. These facilities include environmental hygiene, health, market, and other supporting facilities. Then to improve the administration in the collection is to submit a report of receipts every month, make a recon with the bank to avoid data discrepancies. To provide convenience to the community, this is done by opening land and building tax payment counters in several sub -districts (Suryadi et al., 2022) . However, the increase in regional

Retribution actually causes the welfare of the community to decline, because they still have a dependence on the central government in funding and carrying out regional activities, resulting in a decrease in the performance of local governments. Not only this, the increase in the acquisition of regional Retribution also results in the performance of local governments in funding their activities in the context of the welfare of the community (Suparmoko, 2002) .

The increase in regional spending and activities of local governments that cannot be financed with Regional Original Income (PAD) will make local governments take advantage of one of the components of the balancing fund, namely the General Allocation Fund (DAU). If the local government's efforts to explore the potential of economic resources are not optimal, it will lead to dependence on central government transfers, in this case the General Allocation Fund (DAU). The increasing dependence of local governments on the General Allocation Fund (DAU) will actually trigger a decline in the performance of local governments in seeking community welfare, dependence on the central government is continuously a burden for the State Revenue and Expenditure Budget (APBN).

CONCLUSION

Based on the results of the study, regional tax and regional retribution partially and simultaneously effect to local government performance. Regional tax revenues with regional tax revenues increase, the more various activities that can be funded with local taxes will be drawn, so that it will also have a positive impact on the performance of the village government in implementing regional autonomy which aims to improve the welfare of the community.

In this study, of course, there are also limitations, namely that there are still incomplete local government data, so that the data cannot be processed further. Limitations in this study are related to management and taxes in the region. Based on the results of the research above, the authors provide suggestions for the Kragan village government in East Java Province to better supervise the implementation and collection of regional taxes and Retribution. So that both of them can be used to improve the welfare of the community as well as the various limitations contained in this research, so that further researchers are expected to first ensure the completeness of data sources and uniformity of methods from the data used.

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