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MOBILISATION OF LOCAL OWN-SOURCE REVENUE IN EAST JAVA PROVINCE

(Study of Regency and City Regional Revenue Agency in East Java Province)

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Abstract: The purpose of this research is to analyse the influence of the fiscal decentralization level, the form of government administration, and the regional leading sector to the level of Local Own-Source Revenue mobilisation in regencies and cities in East Java Province in the period of 2014–2018. The chosen population are regencies and cities that are registered in East Java Province in 2014–2018. Multiple Linear Regression Analysis is an analysis method that is used in this study, using the SPSS 23 software. This study finds that the fiscal decentralisation level has an influence on Local Own-Source Revenue mobilisation level, while the form of government administration and the regional leading sector have no influence on Local Own Source Revenue mobilisation level.

Keywords: degree of fiscal decentralisation, local own-source revenue, form of government administration, regional leading sector

INTRODUCTION

Law 32/2004 concerning regional administration explains that regional autonomy is the right, authority, and responsibility of the autonomous region to fully control all matters concerning the government and its people's interests according to the laws that are in effect. The autonomous region policy has been put in effect by the Indonesian Government since 1 January 2001. The implementation of this policy in East Java Province, according to Law 22/1999 which was later updated with Law 32/2004, causes a shifting paradigm, from a centralistic regional government into a decentralised one. The decentralised regional government paradigm allows the regional government to explore,

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manage, and develop the region's resources to improve its people prosperity, so that an autonomous regional government is achieved.

These effects are supported by Law 33/2004 concerning financial balances between the central government and regional governments which later trigger the existence of rights and responsibilities of a region. The region has the authority, based on the autonomous principle and co-administration principle, which is to govern in select government duties, a duty given by the central government. Therefore, the region has the discretion to administer the local government and responsibly develop it in accordance with the situation and the potentials of its natural resources. East Java Province is divided into several levels of administration which are city, regency, sub-district, and village/urban village. Administratively, East Java Province is the province with the greatest number of regencies and cities in Indonesia, consisting of 29 regencies and 9 cities. In 2014–2018 the economic growth of East Java Province surpasses the national average. Furthermore, its local own-source revenue realisation is also higher than budgeted. Table 1 shows East Java Province's economic growth in 2014–2018.

Table 1 East Java Province and National Economic Growth Data in 2014–2018

Economic Growth	2014	2015	2016	2017	2018
East Java Province	5,86	5,44	5,55	5,45	5,50
National	5,02	4,79	5,02	5,07	5,17

Source: Dynamic Economic Data of East Java Province (2018)

The following Table 2 shows the budget of East Java Province Local Own-Source Revenue in 2014–2018 and its realisation.

Table 2 East Java Province Local Own-Source Revenue budget and Realisation in 2014–2018 Budget Year

Budget Year	Budget	Realisation
2014	11.026.862.000.003,00	11.587.556.547.832,00
2015	12.348.880.000.000,00	12.563.985.140.193,00
2016	11.953.700.000.000,00	12.846.803.771.923,00
2017	13.001.272.700.000,00	14.411.963.776.425,00
2018	13.520.900.000.000,00	15.104.084.312.187,00

Source: East Java Province Revenue Agency (2014–2018)

Law 32/2004 Article 157 concerning regional administration states that the basis of regional income, including local own-source revenue, fiscal balance transfers from the central government to the regions, and other incomes are tangibly produced by the region. There are several instruments that are used by the regional government in financing all spending that are charged to it because of the fiscal decentralisation of the governmental process, which are, first, the generated income from the resources that are managed by the regional government itself. The next instrument is the generated income that comes from resources outside the regional government. Meanwhile, the product of the utilization of resources that becomes the largest contributor to the local own-source revenue can be called as the regional leading sector. Therefore, the regional leading sector is a description of the region's capability to create products, shape values, create jobs, increase people's and government's revenue, and have the chance to increase productivity and investments.

If the regional government can cultivate the main economic sectors that have excellent potential that are inside its administrative region, the local gross domestic product and the local own-source resource inside that region will continue to increase and will add to the financial income of that region to support the implementation of the region autonomy. The nominal level of income that is produced from every economic sector is the embodiment of the planning and development that have taken place in that region. The higher the amount that is contributed by every sector to the local gross domestic product of a region, the more positive the increase in economy will be. So, it can be said that it will be very interesting for researchers to find out more about the contribution of economic sectors of a region along with the influence of regional leading sector to the level of local own-source revenue mobilisation.

There is a previous study about the influencing factors to the level of local own-source revenue mobilisation that was done by Moldovan in 2016 entitled "Local Revenue Mobilisation in Romania". The objective of this research is to present a descriptive analysis of Local Own-Source Revenue Mobilisation in Romania (counted from the collected income and from the estimation done early in the budget year) for the period of 2008–2011. Moreover, this research also tests whether the type of local administration unit influences the local own-source revenue mobilisation. A second relevant study is a research that was done

by Sistiana & Makmur (2014) entitled "*Derajat Desentralisasi Fiskal Daerah Kabupaten/Kota* [The Degree of Fiscal Decentralisation in Regency/City]". This study aimed to describe the degree of fiscal decentralisation in an autonomous region in East Java Province in 2006–2010.

Based on that background, the researcher is motivated to conduct a further research about the influence of fiscal decentralisation, the form of government administration, and regional leading sector to the level of local own-source revenue mobilisation of regencies and cities in East Java Province in 2014–2018.The study is done on Regencies and Cities Regional Revenue Agency in East Java Province. So, the hypotheses formulated in this study are:

H1: The level of fiscal decentralization has a significant effect on the level of PAD mobilization.

H2: The form of city government administration in East Java Province has a higher level of PAD mobilization than the form of regency government administration.

H3: Regional leading sectors have a significant effect on the level of PAD mobilization.

METHOD

Research Method, Population and Sample Collection

The type of this study is quantitative research using secondary data which is the local government report and the local gross domestic production report of regencies and cities in the budget year of 2014–2018 that are taken from the data published by East Java's Central Bureau Statistic and Regional Revenue Agency. The population of this study covers all regencies and cities that are registered in East Java Province. The researcher applied the purposive sampling technique in determining the research's sample. Purposive sampling is a nonprobability sampling method that conforms to certain criteria (Cooper & Schindler, 2014). The criteria of this study are:

1) Regencies/cities with an inconsistent publication of local government report in 2014–2018 budget year.
2) Regencies/cities with an inconsistent publication of local gross domestic production report in 2014–2018 budget year.

Data Collection Procedure

The plan and investigation structure of this research were adopted from the research design that was explained by Cooper and Schindler (2006). The data collection method in this research is monitoring or observation. The researcher inspects a subject or an activity and the characteristics of a material without trying to get a response from another side. The researcher does not have control on the variables and is not able to manipulate the variables' factors that exist in the research process so this study is categorised as an *ex post facto* study (post-fact design report). The researcher only reports what has happened and is happening, and does not try to affect the variables' factors that are used.

Method of Analysis

The dependent variable of this research is the level of local own-source revenue mobilisation (Y), while the independent variable is the degree of fiscal decentralisation (X1), the form of government administration (X2) and regional leading sector (X3). Variable measurement as presented below:

1) Degree of Fiscal Decentralization

   In this study, degree of fiscal decentralization in question is the regencies and cities in East Java Province. Degree of fiscal decentralization in this study is analyzed using a concept developed by Hikmah (1999) in Halim (2004: 24), namely the degree of fiscal decentralization (DDF). The formula used is:

$$\text{Degree of Fiscal Decentralization} = \frac{\text{Local Own} - \text{Source Revenue}}{\text{Total of Regional Revenue}}$$

2) Forms of Government Administration

   The form of government administration in this study was measured using an ordinal scale, namely (0) for the form of regency government administration and (1) for the form of city government administration. Researchers use an ordinal scale with the intention of stating that the form of city government administration is better than the form of regency government administration in the aspect of regional revenue.

3) Regional Leading Sector

   In this study, in order to find out the regional leading sectors of a region, researchers used the location quotient (LQ) study described by Putra (2011: 163). The formula used is:

LQ = (Xir/Xr)/(Xin/Xn)

Information:

LQ> 1, which means the field/unit of excellence
LQ <1, meaning that it is not a superior field/unit
LQ = 0, meaning that the field/unit is only sufficient to meet the needs of the region itself
Xir is the sector/unit i in the regency/city
Xr is the total of all sectors/units in the regency/city
Xin is a field/unit i in East Java
Xn is the total of all fields/units in East Java

The researcher conducted several analysis testing techniques through normality test, multicollinearity test, heteroscedasticity test, and autocorrelation test. Furthermore, the data is analysed with testing the hypothesis from a series of indicators which are multiple linear regression analysis, coefficient of determination test (R^2), simultaneous significance test (F-Test), and significant partial correlation test (T-test).

RESULTS

Normality Test

Normal distribution data detection is done using the nonparametric Kolmogrov-Smirnov statistical test to *alpha* amounting to 5%. If the significance value from the Kolmogrov-Smirnov test is bigger than 0.05, that means the data has a normal distribution. The normality test result using Kolmogrov-Smirnov test in Table. 3 shows that the significance value 0.200 is bigger than 0.05, which means it can be concluded that the data is normally distributed.

Table 3 Normality Test Result

Asymp. Sig. (2-tailed)	.200

Multicollinearity Test

Multicollinearity appears when a correlation is found between the independent variables in the regression model. Multicollinearity detection can be seen

from the tolerance value and variance inflaction factor (VIF). The maximum multicollinearity value that can disturb the result of the study is the tolerance value < 0.1 and the VIF value >10 (Hair et al., 2010). The three independent variables have the tolerance value > 0.1 and VIF value <10 which mean that are no multicollinearity on the data of this study.

Table 4 Multicollinearity Test Results

	Tolerance	VIF
X1	0.773	1.294
X2	0.592	1.690
X3	0.698	1.432

Heteroscedasticity Test

The Glejser test is applied to detect heteroscedasticity. Residual variance does not have heteroscedasticity if the sig. value > 0.05 (Wiedermann et al., 2017). This is seen from the significance value of each independent variable that is > 0.05, with the implication that there is no heteroscedasticity on the data of this study.

Table 6 Heteroscedasticity Test Results

	Unstandardized Coefficients		Standardized Coefficients		
Model	**B**	**Std. Error**	**Beta**	**T**	**Sig.**
(Constant)	.496	.178		2.784	.006
X1	.015	.036	.035	.415	.679
X2	.079	.111	.069	.716	.475
X3	-.004	.048	-.008	-.093	.926

Autocorrelation Test

This study uses the Durbin-Watson test to check for autocorrelation. The term on this test, du<DW<(4-du) means that there is no autocorrelation. Based on Table 6, the Durbin-Watson value is 2.135, with the comparison using the significance value of 5%. The corresponding value is 1.7929, which means that there is no autocorrelation problem in the data of this study.

Table 6 Autocorrelation Test Results

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.213[a]	.045	.030	.68136	2.135

Multiple Linear Regression Analysis

The equation for the multiple linear regression is as following:

$$Y = 7{,}377 + 0{,}127\ X1 + 0{,}090\ X2 + 0{,}015\ X3 + e$$

Description:
Y : local own-source revenue mobilisation level
X1 : fiscal decentralisation level
X2 : form of government administration
X3 : regional leading sector

The results of the multiple linear regression calculation on this study are as following:

Table 7 Multiple Linear Regression Test Results

	Unstandardized Coefficients		Standardized Coefficients		
Model	B	Std. Error	Beta	t	Sig.
(Constant)	7.377	.276		26.686	.000
X1	.127	.056	.187	2.270	.024
X2	.090	.172	.049	.524	.601
X3	.015	.075	.017	.202	.840

The positive values of the regression coefficients from the fiscal decentralisation level, form of the government administration, and regional leading sector show that that each independent variable has a positive correlation with the dependent variable.

Simultaneous Significance Test (F-Test)

An F-value of d" 0.05 shows that the independent variables significantly influence the dependent variables simultaneously (Cooper & Schindler, 2014).

The significance value on this study is 0.037, showing that the fiscal decentralisation level, form of government administration, and regional leading sector simultaneously influence the local own-source revenue mobilisation level.

Table 8 F-Test Results

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	4.027	3	1.342	2.892	.037b
	Residual	84.493	182	.464		
	Total	88.521	185			

Significant Partial Correlation Test (T-Test)

A t-value of ≤0,05 implicates that the independent variable partially has a significant influence upon the dependent variable. A t-value of > 0,05 shows that statistically there is no significant difference between the variant of the one group and the variant of the other group (Knapp, 2017). In this study the significance value of fiscal decentralisation level is 0.024, the form of the government administration is 0.601, and the regional leading sector is 0.840. Therefore, the fiscal decentralisation level has a significant influence on the Local Own-Source Revenue mobilisation level, while the form of the government administration and the regional leading sector have no influence on the local own-source revenue mobilisation level.

Tabel 9 T-Test Results

	Unstandardized Coefficients		Standardized Coefficients		
Model	B	Std. Error	Beta	t	Sig.
(Constant)	7.377	.276		26.686	.000
X1	.127	.056	.187	2.270	.024
X2	.090	.172	.049	.524	.601
X3	.015	.075	.017	.202	.840

Coefficient of Determination Test (R^2)

Coefficient of determination (R^2) is used to measure the number of variants of relationship between the independent variable and the dependent variable

(Cooper & Schindler, 2014). An R^2 value of 0.045 or 4.5% which has an implication on the 4.5% on the local own-source revenue mobilisation level can be explained or linked with the change in the level of fiscal decentralisation level, form of government administration, and regional leading sector.

Table 10 Coefficient of Determination Result

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.213[a]	.045	.030	.68136	2.135

DISCUSSION

The result of the partial test in this study finds that the variable fiscal decentralisation level has an influence on the local own-source revenue mobilisation level. Level of fiscal decentralisation shows the capability of the regional government in increasing its local own-source revenue as one of the several instruments of a region's income that can describe the level of autonomy of the region. Regencies and cities with a high level of fiscal decentralisation will influence a higher increase in local own-source revenue mobilisation. This is proven through the result of data analysis dan testing the hypotheses of this study, which shows that is the fiscal decentralisation level has a 0.024 significance value, which means that fiscal decentralisation level has an influence on local own-source revenue mobilisation level, so that the first hypothesis is accepted. The average of fiscal decentralisation level in regencies and cities in East Java Province in 2014–2018 is 16%, which can be classified in the less developed category, so it can not be classed as autonomous in financing its region. It has the implication that the influence of fiscal decentralisation level to local own-source revenue is not significant.

Factors that support the level of fiscal decentralisation in supporting the level of local own-source revenue mobilisation are the presence of communication with the people through socialisation and counselling about tax compliance and mandatory retribution, and the existence of objects that are the source of local own-source revenue. Meanwhile, the inhibiting factors are the lesser

awareness from the people in tax compliance and mandatory retribution, causing only a small amount of revenue generated for the region, less advanced technological and information system, and less competent government official. The result of this study is supported by Nurhemi & Suryani (2015), who contend that a decentralised fiscal is able to support the means of local own-source revenue growth in covering the region's expenses so that they are not dependent to central government's fundings. This study also agrees with Purwantoro (2007) about the impact of fiscal decentralisation to local own-source revenue and public spending of regencies and cities on Java Island, with the result of this study showing that fiscal decentralisation has a positive impact to local own-source revenue. Another study that is in line with the present research is an analysis of the impact of fiscal decentralisation on local own-source revenue and public spending in regencies/cities in Indonesia that is done by Aswar & Surbakti (2013), which finds that fiscal decentralisation has an influence on local own-source revenue in Indonesia's regencies/cities.

The result of the partial test in this study indicates that the form of government administration variable does not influence the local own-source revenue mobilisation level. A 0.090 value of the regression coefficient shows that the city form of government administration has a 9% higher local own-source revenue mobilisation level than the regency form of government administration, which means that the second hypothesis is accepted. This result is supported by several characteristic differences between a city form of government administration and regency form of government administration. These differences are explained in Government Regulation 38/2007 that discusses about separating governmental affairs between the central government, provincial government, regency government and city government, among them are the area of a regional government, as a regency's administrative area is usually larger than the city's administrative area. This difference causes the regency to have a lot of villages that are less developed, while achieving an economic equity in all of its region requires a higher budget.

Population-wise, a city has a higher population density than a regency. A dense population becomes a problem for the regional government in creating jobs, providing education, providing public healthcare, and handling social issues. Furthermore, looking at the aspect of the citizens' livelihood, in most regencies

the people's main professions are focused on agriculture or farming, while the city people's livelihood are mainly focused in trade and provision of services. When the policy is made, different priorities are given to the implementation of prioritised affair by the regency government and the city government.

Minister of Internal Affairs Regulation 37/2007 concerning governance of village finances explains that governmental structure-wise, a city is divided into sub-districts and urban villages, while a regency is divided into sub-districts, urban villages, and villages or *kampung (gampong)*. Sub-districts and urban villages are part of a regency and city government component that are joined together in making policies and government budget. Meanwhile villages are governed separately from the regency, so it has its own budget which is a budgeted income that is included in the regency's local government budget. According to Halim (2002), economy-wise, the average local gross domestic product of cities are higher than the average of the regencies. Local gross domestic product are the measure of products that are produced by a certain region in a period of time or one year, making it one of the several parameters of a region's economy. Therefore, it will have an impact on the local own-source revenue that is going to be taken by the regional government. Prud'hommne (1995) stated that from all economy activity, a city's income will be greater than a regency's income. The findings on this study is supported by Moldovan (2016) titled "Local Revenue Mobilisation in Romania" stating that the form of regional government (be it commune, city, municipality, county, or sector) has no influence on local own-source revenue mobilisation level.

The result of the partial test in this study finds that the regional leading sector variable does not influence the local own-source revenue mobilisation level. This finding is proven with the t significance value amounting to 0.840 or greater than the *alpha* (0.05). Based from the descriptive analysis, the average number of regional leading sectors in regencies and cities in the East Java Province is 13 leading sectors from total 17 sectors of economy that are on East Java Province's Local Gross Domestic Product. The reason for this result is, although the regencies and cities in the East Java Province have more leading sectors, several of those leading sectors are not linked to the increase of the local own-source revenue. Some of these –including facility procurement and culinary field, governance and defence field, as well as social security– are mandated due

to the increase on the local gross domestic product on this sector, which means there is an increase in government spending with one of them is sourced from the local own-gross revenue. Therefore, the regional leading sectors that are owned by the regencies and cites in East Java Province do not significantly influence the local own-source mobilisation level. Furthermore, the contribution of regional leading sectors in regencies and cities in East Java Province is not yet optimal so the regions' export and their part on the regions' development are still on a lesser degree. Another reason is that although the government has passably tried to support the regional leading sectors that are available in East Java Province, the expected outcome is not yet optimal on managing the potentials of the existing regions. It is caused by funding and geographical obstacles so that the current structure and infrastructure are inadequate.

As stated by Syarifudin & Dewi (2014) in their study, another problem is that the regional leading sector has an influence on absorbing labors in Mojokerto. They explain that when a certain economic sector becomes a regional leading sector, that sector will be able to push the export activity of that region's produce to other regions. That means a high number of goods and services that are produced can cause a high number of human resources needed to be employed to produce those goods/services. But in reality, the use of the human resources in regencies and cities in East Java Province is still low. As Priyono (2016) explains, a higher income made by an individual can increase the capacity to pay taxes and regional government retribution. Meanwhile, because of the low number of labors that are used in regencies and cities in East Java Province, the region's local own-source revenue is low as well. This causes the growth of the regional leading sector in regencies and cities in East Java Province to become not maximal and does not have a lot of influence in the local own-source revenue mobilisation level in East Java Province.

Conclusion and Limitations

According to the findings and the limitations that have already been explained, it can be concluded that fiscal decentralisation level has an influence on local own-source revenue mobilisation level so that the test result accepts the research hypothesis. The form of government administration does not influence

the local own-source mobilisation level, but the city form of administration has a higher local own-source mobilisation level than the regency form of administration so the test result accepts the research hypothesis. The regional leading sector does not influence the local own-source mobilisation level which means the test result rejects the research hypothesis.

On the findings of the research and the explained conclusion, a recommendation for future research is to increase the number of independent variables that is linked to the local own-source revenue mobilisation level and to add the research sample. For the government, it is suggested to maximise the management of multiple income source of the region to increase its fiscal capacity. Renewals and the region's production capability are highly needed so that the local own-source revenue components are not focused only on taxes and retribution. Furthermore, it is suggested that increase its ability in exploring more sources for local own-sources revenue so that their income dependence to the central government budget can be decreased, creating an autonomous region. The development growth pattern that is centralised to cities needs to be evaluated to be directed into regencies/cities with potential, so that new centres for growth will appear and, in their turn, could lessen the economic gap between regions and increase the people's prosperity.

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