

## The Effect of Local Taxes and Regional Retributions on Financial Performance of Local Governments in the Order of Improving Community Welfare in North Sumatra Province



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**ABSTRACT:** Local government financial performance is managed through local financial management. Regional financial management is the organization and management of existing resources or wealth in an area to achieve the desired goals of the area. The ability of the regions to achieve these goals is called the performance of local governments. In connection with the effectiveness of regional autonomy, the performance of regional governments in regional finance is highly required to finance regional activities through extracting regional original wealth. The problem is the low level of local taxes and regional levies, causing fluctuations in the financial performance of local governments which have an impact on the welfare of the people in North Sumatra Province. Analysis method This research is a simple regression analysis model using the eviews data processing tool. The use of regression analysis method in testing the hypothesis, first tested whether the model meets the classical assumptions or not. Classical assumption test consists of normality test, heteroscedasticity test, multicollinearity test and autocorrelation test, with panel data analysis, namely Ordinary Least Square (OLS), Fixed Effect Model (FEM) and Random Effect Model (REM). The results of the study have a significant influence regional taxes and regional levies on the financial performance of local governments in order to improve the welfare of the people in the province of Sumatra North.

**KEYWORDS:** Regional Taxes, Regional Levies, Financial Performance

### INTRODUCTION

Regional autonomy is the freedom of the regions to make regional regulations, formulate and implement policies, and manage their regional finances independently [1]. With the provision of regional autonomy that prioritizes regional independence, it can create efficiency and effectiveness in financial resources. For this reason, a reliable and trustworthy financial report is needed that describes the regional financial resources [2].

Local taxes are one of the important sources and very influential on the financial performance of local governments [4]. The following is an overview of Regional Taxes in Regencies/Cities in North Sumatra Province from 2015 to 2019.

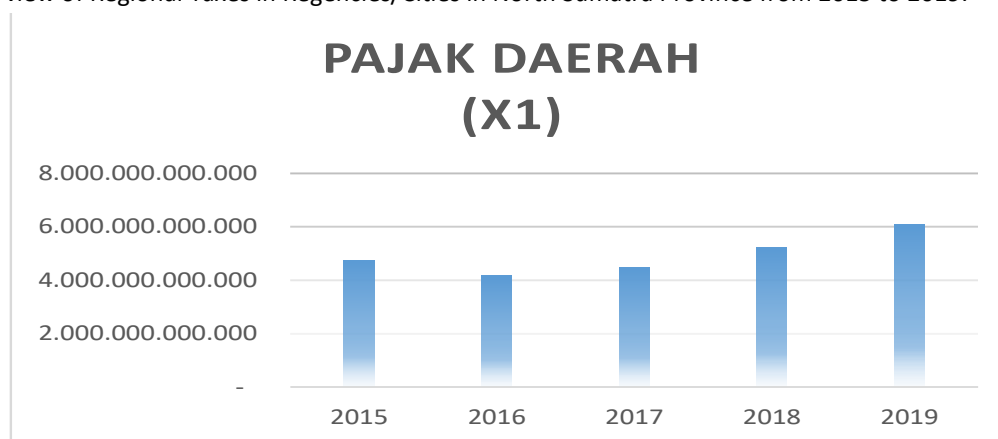


Figure 1. Graph of Local Taxes

Source: Data processed by researchers ([www.djpk.kemenkeu.go.id](http://www.djpk.kemenkeu.go.id))

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Figure 1.2 shows that regional taxes according to data from the Directorate General of Fiscal Balance there is a decrease in regional tax revenues in 2016 in the 2015-2019 period.

Besides Regional Taxes, another component as the largest contributor to PAD is Regional Retribution. Regional levies are regional levies as payment for services or the granting of certain permits specifically provided or granted by the Regional Government for the benefit of individuals or entities [5]. The following is an overview of regional levies in regencies/cities in North Sumatra Province from 2015 to 2019.



Figure 2. Graph of Regional Retribution

Source: Data processed by researchers ([www.djpk.kemenkeu.go.id](http://www.djpk.kemenkeu.go.id))

Based on Figure 1.3, it can be seen that regional retribution income in 2016 decreased dramatically from the previous year, then rose slowly in the previous year. So it can be concluded that regional levies fluctuate.

One of the instruments that can show the financial performance of local governments is the regional revenue and expenditure budget (APBD) [3].

Table 1. Regional Financial Performance

No	Kab/Kota	Tahun				
		2015	2016	2017	2018	2019
1	Kab. Asahan	0,057	0,067	0,069	0,076	0,082
2	Kab. Dairi	0,072	0,069	0,061	0,091	0,075
3	Kab. Deli Serdang	0,194	0,197	0,195	0,268	0,293
4	Kab. Karo	0,057	0,067	0,075	0,112	0,068
5	Kab. Labuhanbatu	0,139	0,129	0,131	0,141	0,140
6	Kab. Langkat	0,070	0,051	0,058	0,079	0,083
7	Kab. Mandailing Natal	0,059	0,057	0,067	0,076	0,071
8	Kab. Nias	0,113	0,085	0,094	0,095	0,107
9	Kab. Simalungun	0,053	0,050	0,089	0,235	0,079
10	Kab. Tapanuli Selatan	0,096	0,076	0,068	0,089	0,094
11	Kab. Tapanuli Tengah	0,055	0,060	0,068	0,082	0,093
12	Kab. Tapanuli Utara	0,052	0,058	0,082	0,086	0,093
13	Kab. Toba Samosir	0,043	0,034	0,040	0,051	0,053
14	Kota Binjai	0,098	0,102	0,113	0,143	0,159
15	Kota Medan	0,359	0,347	0,375	0,403	0,382
16	Kota Pematangsiantar	0,138	0,120	0,126	0,131	0,114
17	Kota Sibolga	0,105	0,106	0,128	0,168	0,170
18	Kota Tanjung Balai	0,088	0,102	0,104	0,110	0,129
19	Kota Tebing Tinggi	0,108	0,120	0,136	0,150	0,147
20	Kota Padangsidimpuan	0,074	0,083	0,109	0,113	0,109
21	Kab. Pakpak Bharat	0,033	0,029	0,046	0,053	0,037
22	Kab. Nias Selatan	0,047	0,012	0,012	0,018	0,015
23	Kab. Humbang Hasundutan	0,037	0,037	0,043	0,070	0,066
24	Kab. Serdang Bedagai	0,062	0,064	0,074	0,141	0,081
25	Kab. Samosir	0,042	0,037	0,060	0,070	0,065
26	Kab. Batubara	0,051	0,049	0,050	0,060	0,079
27	Kab. Padang Lawas	0,061	0,049	0,051	0,057	0,060
28	Kab. Padang Lawas Utara	0,039	0,029	0,032	0,046	0,041
29	Kab. Labuhanbatu Selatan	0,062	0,048	0,048	0,064	0,062
30	Kab. Labuhanbatu Utara	0,038	0,042	0,051	0,061	0,054
31	Kab. Nias Utara	0,056	0,039	0,045	0,092	0,015
32	Kab. Nias Barat	0,045	0,039	0,046	0,068	0,024
33	Kota Gunungsitoli	0,062	0,040	0,050	0,053	0,046

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From the picture above, it can be seen that the financial performance of the North Sumatra Provincial Government fluctuated, with the highest performance in 2019.

**Problem**(1) The collection of Regional Taxes is not evenly distributed in each sector. (2) Lack of effort in the management and collection of potential Regional Original Income owned. (3) The existence of limited human resources both in quality and quantity in the understanding of regional finance in regional governments. The urgency of this research is to improve the financial performance of the local government in North Sumatra Province, it is necessary to measure the financial performance of the local government on the achievements of the local government within a certain period of time as a periodic evaluation and to improve performance in the future.

This research has relevance to RIRN 2017-2045 in the field of social humanities on the theme of Economics and Human Resources, On the Theme of SMEs and Cooperatives with PRN 2020-2024 on the theme of inclusive/monetary economy, economic globalization. This research is also in line with the focus of the Battuta University research strategic plan with the flagship field of Sustainable Development focusing on the economy and the themes of MSMEs, Village Funds, welfare, unemployment and poverty..

## THEORETICALBASE

### Agency theory

Public sector agency theory is used to analyze the principal-agent relationship in relation to public sector budgeting [7]. Agency theory analyzes the contractual arrangement between two or more individuals, groups or organizations. One party (principal) makes a contract, either implicitly or explicitly with other parties (agents) with the hope that the agent will act/do the job as desired by the principal.

### Stewardship Theory

Another theory that underlies this research is part of agency theory, namely stewardship theory [8] which describes a situation where management is not motivated by individual goals but is more focused on their main outcome goals for the benefit of the organization. The consideration of using stewardship theory in connection with the problem in this study is that management as stewards (servants/recipients/managers). This study discusses the practice of good (quality) village financial management, the village government acts as stewards.

### Local Government Financial Performance

Regional government financial performance is the level of achievement of a work in the area of regional finance which includes regional revenues and expenditures using financial indicators determined through a policy or statutory provision for one budget period. The form of performance measurement is in the form of financial ratios formed from the element of regional head accountability in the form of APBD calculations [9]. According to Sularso and Restianto [10] financial performance is a performance measure that uses financial indicators. Financial performance analysis is basically carried out to assess past performance by conducting various analyzes in order to obtain a financial position that represents the entity's reality and potential performance that will continue.

The ratio of regional financial independence (fiscal autonomy) shows the ability of the region to finance its own government activities, development, and services to the people who have paid taxes and levies as a source of revenue needed by the region. The ratio of regional financial independence describes the regional dependence on external funding sources. The higher the independence ratio means that the level of regional dependence on external assistance (especially the central and provincial governments) is lower, and vice versa [11].

### Local tax

The definition of Regional Tax according to Siahaan [10] is that it is a mandatory contribution made by the region to an individual or entity without a balanced direct reward, which can be enforced based on applicable laws and regulations, which is used to finance the implementation of regional government and regional development.

From various expert opinions, it can be stated that regional taxes are mandatory regional contributions that are coercive under the law without direct compensation used to finance the implementation, development and regional needs for the prosperity of the people. In other words, local taxes are the contribution of local government regulations, the results of which are used to finance regional expenditures to carry out development, local government administration for public services.

### Regional Retribution

Retribution is a collection made by the state in connection with the use of services provided by the State. Retribution

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collected by the Indonesian government is now regulated in Law Number 18 of 1997 as amended by [12]. In this Law, what is meant by retribution is a levy as payment or services provided by the Regional Government. So it can be concluded that regional levies are regional levies as payment for services or the granting of certain permits specifically provided or granted by the Regional Government for the benefit of individuals or entities.

## Conceptual framework

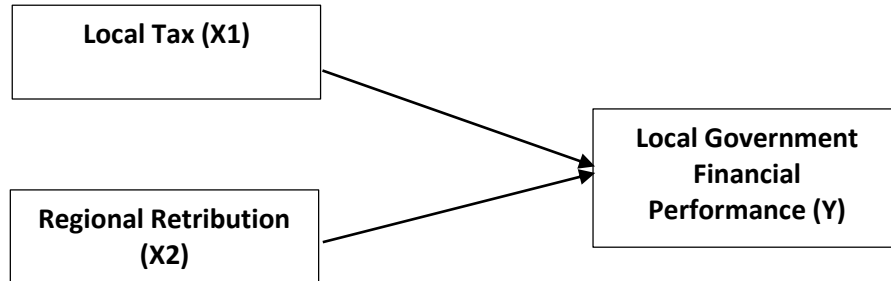


Figure 3. Conceptual Framework

## Hypothesis

The hypotheses in this study are:

- H1 :Local Taxes Affect the Financial Performance of Local Governments in Order to Improve Community Welfare in North Sumatra Province
- H2 :Regional Retribution Affects Local Government Financial Performance in Order to Improve Community Welfare in North Sumatra Province

## RESEARCH METHODS

### Research Approach

In this study, data analysis used the approach simple regression analysis model. The research uses a quantitative approach with the tools used in this study are descriptive statistics and multiple regression analysis [13]. For the validity of the results of the analysis, the classical assumption test was first carried out.

### Research data

The data collection method used is the documentation method, with the data used is secondary data, namely data that is collected routinely by certain agencies which is then used by the researcher [14]. The secondary data of this research are in the form of APBD data and APBD realization reports for Fiscal Years 2017 to 2021 for Regencies/Cities in Provinces on Sumatra Island which were obtained from data published by the Central Statistics Agency through the portal [www.bps.go.id](http://www.bps.go.id) and through the portal of the Director General of Fiscal Balance. Region (DJP) in [www.kemenkeu.djpk.go.id](http://www.kemenkeu.djpk.go.id)

### Data analysis

There are three models used in panel data analysis, namely Ordinary Least Square (OLS), Fixed Effect Model (FEM) and Random Effect Model (REM). The step to determine the panel data used in the study is to go through the following tests:

#### a. Chow Test

The Chow Test was conducted to determine whether the model used was the Common Effect Model (CEM) or the Fixed Effect Model (FEM). Testing with the Chow Test is carried out with the following hypothesis:

Ho:  $F_{stat} < F_{table}$ , then the Common Effect Model (CEM) is valid

Ha:  $F_{stat} > F_{table}$ , then the Fixed Effect Model (FEM) is valid

#### b. Hausman Test

*Hausman Test* used as a basis for consideration in choosing whether the model used is a fixed effect or random effect model. Hausman Test is carried out with the following hypothesis:

Ho: Random Effect Model (REM)

Ha: Fixed Effect Model (FEM)

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The basis for rejecting  $H_0$  is to use Chi Square distribution statistics. If the results of the Hausman test calculation are significant (<5%) then  $H_0$  is rejected, meaning that the Fixed Effect Model (FEM) is used.

## c. Langrange Multiplier Test

The Langrange multiplier test is used as a statistical consideration in choosing the random effect model (REM) or the common effect model (CEM).[16].This test is carried out if the results of the Chow test indicate that the more appropriate model to be used is the common effect model (CEM) and the Hausman test shows that the more appropriate model to be used is the random effect model (REM), with the following hypothesis:

$H_0$ : Probability > 0.05, then the common effect model (CEM) is valid

$H_a$ : Probability <0.05, then the random effect model (REM) is valid

That is, the basis for rejecting  $h_0$  is to use Chi Square statistics. If the results of the calculation of the LM test are significant (more than 0.05), then  $H_0$  is rejected, meaning that the random effect model (REM) is used.

## Hypothesis test

Hypothesis testing is done by using a regression analysis model which aims to predict how much influence the independent variable has on the dependent variable through the t-test and F-test with static models and dynamic models. The regression equation for the static model and the dynamic model is:

$$Y = a + b_1X_1 + b_2X_2 + e$$

Information :

Y = Local Government Financial Performance

a = Constant

X1 = Local Tax

X2 = Regional Retribution

b12 = Coefficient

e = Error

## RESEARCH RESULTS AND DISCUSSION

### Normality test

The results of the normality test show that the probability value of the JB statistic is 0.130478. Because the probability value, which is 0.150478, is greater than the significance level, which is 0.05. This means that the assumption of normality is met.*p*

### Multicollinearity Test

The results of the multicollinearity test are presented in Table 2 as follows:

Table 2. Multicollinearity Test with VIF

Variable	VIF	Information
Local tax	2.524847	No Multicollinearity
Regional Retribution	2.789793	No Multicollinearity

Based on Table 5.2 the results of the multicollinearity test, it can be concluded that there are no symptoms of multicollinearity between the independent variables. This is because the value of VIF < 10 (Ghozali, 2013).

### Autocorrelation Test

The autocorrelation test with the resulting Durbin-Watson value is 1.982801, which can be seen in the table in appendix 3. As is known, the Durbin-Watson statistical value lies between 1 and 3, namely  $1 < 1.982801 < 3$ , then the assumption of non-autocorrelation fulfilled. In other words, there is no high autocorrelation symptom in the residuals.

### Heteroscedasticity Test

In the heteroscedasticity test as shown in the table in Appendix 3, the value of Prob. in the line Obs\*R-squared 0.3669 > 0.05. So it can be concluded that the regression model used is homoscedasticity or in other words there is no problem in the heteroscedasticity assumption carried out in this study.

### Determination of the Estimation Model between the Common Effect Model (CEM) and Fixed Effect Model (FEM) with the Chow .

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## Test

The results of the Chow test in Appendix 3, it is known that the probability value is 0.0198. Because the probability value of 0.0198 is greater than 0.05, the estimation model used in this study uses a fixed effect model (FEM) model.

## Determination of the Estimated Model between Fixed Effect Model (FEM) and Random Effect Model (REM) with Hausman Uji Test

The results of the Hausman test in Appendix 3, it is known that the probability value is 0.7008. Because the probability value of 0.7008 is greater than 0.05, the estimation model used in this study uses the random effect model (REM).

## Hypothesis test

### Coefficient of Determination Analysis

Based on Table 5.7, it is known that the coefficient of determination (R-squared) is . This value can be interpreted as Regional Taxes and Regional Levies simultaneously or jointly affecting financial performance by 56.4%, the remaining 43.6% is influenced by other factors.  $R^2 = 0,564$

### Simultaneous Effect Significance Test (F Test)

Based on the F statistical test in the table in Appendix 3, it can be seen that the F test results show a significant value of 0.034469 0.05. The results of this F test indicate that the independent variables simultaneously (simultaneously) have a significant effect on the dependent variable, namely Regional Taxes and Regional Levies simultaneously, having a significant effect on the financial performance variable partially, then a t test (partial test) is carried out.<

### Panel Data Regression Equation and Partial Effect Significance Test (t Test)

The results of the t statistical test are shown in Table 3 below, namely:

**Table 3. T-Test Results (Partial)**

Variable	Coefficient	Std. Error	t-Statistic	Prob.
X1	0.006511	0.026825	3.242728	0.0082
X2	0.163638	0.062791	2.606073	0.0092
C	3.200731	1.533308	2.478779	0.0132

Local Government Financial Performance= 3.200731+0.006511Regional Tax +0.163638Regional levy+e

Based on Table 3, it is known that the variables of government size and population have a significant effect on the regional financial performance of district and city governments in Indonesia. Meanwhile, economic growth and balancing funds have no significant effect on the regional financial performance of district and city governments in Indonesia.

## DISCUSSION

### The Effect of Local Taxes on Financial Performance

The results of testing the influence of Regional Tax on Financial Performance with the t test showed that the Regional Tax variable had no effect on Regional Financial Performance, then the hypothesis was accepted, meaning that Regional Tax had a significant effect on Regional Financial Performance.

The results of this study are in line with the research of Komang, et.al (2019). Regional taxes have no effect on financial performance. In contrast to the results of research conducted by Avrilia (2016) Regional Taxes have a significant positive effect on Financial Performance.

Regional Taxes do not have a significant effect on Financial Performance, this is due to the district/city government in North Sumatra Province, Financial Performance is not a priority so that the increase in Regional Taxes is not able to improve Financial Performance the following year. So the hypothesis is rejected.

### The Effect of Regional Levies on Financial Performance

The results of testing the influence of regional levies on financial performance with the t test show that the coefficient value of the independent variable levies is positive, meaning that every additional regional levy will increase the financial performance of the following year. This value can be interpreted as the Regional Retribution variable has a positive effect on the Financial Performance variable.

The results of this study are in line with the research of Milpa (2018). Regional levies have an effect on the next year's

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financial performance. This is not in line with the results of research conducted by Intan and Priyo (2018) which suggests that regional levies have no effect on financial performance.

Regional levies have an effect on financial performance, this could be due to the precise use of regional retribution funds, so that it is significant to the financial performance of an area, especially in North Sumatra Province, so hypothesis 2 is accepted.

### **CONCLUSION**

Based on the results of research and discussion through proving the hypothesis on the issues raised regarding the effect of local taxes, regional levies, and other legitimate PAD on regional financial performance through economic growth. The conclusions of this study are as follows:

1. Regional Taxes have a significant effect on the financial performance of local governments
2. Regional levies partially have a significant effect on local government financial performance

### **SUGGESTION**

After analyzing and producing several conclusions on the research that has been carried out in districts/cities in North Sumatra Province, the things that researchers can suggest that can be input and attention are as follows:

1. It is expected that the Regency/City government in North Sumatra Province can take advantage by increasing the receipt of Regional Levies and Regional Taxes because they have a dominant influence in influencing Regional Financial Performance.
2. This research can later be used as a reference for further researchers related to concepts or theories regarding Regional Taxes, Regional Levies, Financial Performance.
3. Further researchers are advised to add variables that are different from the previous variables in order to enrich their insight and knowledge.

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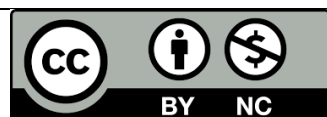
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