THE EFFECT OF REGIONAL INCOME ON REGIONAL EXPENDITURES IN GERBANGKERTOSUSILA

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Abstract: This study aims to examine and prove the effect of regional retribution, the results of separated regional wealth management, other legitimate regional original revenues, and balancing funds for regional expenditures in Gerbangkertosusila. This type of research is quantitative research. The population and sample of this study are the Regional Government Budget Realization Reports in the Gerbangketosusila Area which consists of Gresik, Mojokerto, Surabaya, Sidoarjo, and Lamongan for 2017-2021. The data analysis technique used is panel data regression model analysis and hypothesis testing with the t test, f test, and the coefficient of determination. The results of this study indicate that partially the results of separated regional wealth management and balance funds has a significant positive effect on regional expenditures, while regional retribution and other legitimate regional original income has an insignificant positive effect on regional expenditures. Simultaneously, regional retribution, the results of separated regional wealth management, other legitimate PAD, and balance funds has a significant positive effect on regional spending.

Keywords: *Regional Original Revenue, Balancing Funds, Regional Expenditure*

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1. Introduction

Along with the times, especially in the government sector, there has been a shift in the government system which initially adhered to a centralized system to become decentralized. According to Law Number 32 of 2004, it is explained that decentralization is the transfer of government authority to autonomous regions to regulate and manage government affairs within the system of the Unitary State of the Republic of Indonesia (NKRI). This makes regional governments have broad rights and authorities in using the financial resources they have in accordance with the needs and aspirations of the people who develop in the area, which is commonly referred to as regional autonomy. These financial sources are listed in the regional budget which is called the Regional Revenue and Expenditure Budget (APBD). APBD can provide an overview to the government in measuring income and expenditure which will later be used as a priority scale in determining programs and activities to be implemented during the budget period (Ekaningtias, 2016).

The amount of regional expenditure depends on how much regional revenue a region has (Fatimah et al., 2020). In supporting the implementation of decentralization, local governments can explore the potential of their respective regions as regional revenue (Iszardani & Hardiningsih, 2021). Regional Original Revenue (PAD) is one of the revenues

of a region resulting from the original economic potential of the region which is collected in accordance with applicable laws and regulations so that the implementation of regional autonomy can use funds originating from the potential of the region itself. Regional Original Revenue is an income that shows the ability of an area to collect sources of funds to regional finance activities (Doni, 2018). In addition to PAD, regional income can also come from balancing funds, namely funds allocated by the central government to regional governments to fund regional needs in carrying out decentralization. According to Kuncoro (2014:53) this allocation is made in order to minimize the occurrence of fiscal gaps between the central government and regional governments and can support the achievement of regional autonomy by financing existing activities in the regions.

According to Wati & Fajar (2017) increasing regional original income will have an impact on increasing regional spending as well. Regional expenditures are expenditures used by local governments to finance regional needs or needs, both the community and the government. According to Purwantoro & Setyowati (2019) regional spending is a form of government obligation to incur costs in implementing government work programs in order to facilitate public needs in order to increase public trust in the performance of local governments. Regional needs for spending from year to year tend to increase. This increase in regional expenditure needs to be balanced with an increase in regional revenue, especially from Regional Original Revenue. This is because, when the receipt of regional original income has not been able to meet regional expenditures, the regional government uses the balancing funds provided by the central government to meet or finance its regional expenditure needs. Gerbangkertosusila is a strategic area nationally, especially in terms of economic growth. Gerbangkertosusila consists of several districts/cities, namely Gresik, Bangkalan, Mojokerto, Surabaya, Sidoarjo, and Lamongan, each of which has a regional budget or APBD that is used in carrying out regional development and its administration. The Gerbangkertosusila area was formed with the aim of equitable distribution of development between regions so that it can become a leading area in East Java (Darmanto & Hanida, 2018).

In 2020, Indonesia experienced the phenomenon of the covid-19 pandemic which had an impact on the economy such as the APBD in the Gerbangkertosusila area. According to Rizkiyana (2021) the Covid-19 pandemic has an extraordinary impact on the national economy as well as the socio-economic conditions of the people. The six regions that are included in the Gerbangkertasusila area, the Bangkalan area does not publish its APBD so that only five regions can see the pattern of their APBD during the Covid-19 pandemic.

Tabel 1.1 PAD, Balancing Funds, and Regional Expenditures in 2020

Location	PAD	Balancing Funds	Regional Expenditures
Gresik	924.657.913.563,07	1.331.644.546.291,00	3.095.541.259.535,02
Lamongan	481.759.328.988,51	1.542.723.757.256,00	2.823.137.926.114,77
Mojokerto	231.875.337.605,94	543.918.164.967,00	804.407.017.101,88
Sidoarjo	1.798.515.746.931,15	1.711.271.242.511,00	4.430.356.683.414,65
Surabaya	4.289.960.292.372,98	2.045.481.662.469,00	8.032.680.988.065,47

Source: Local Government Budget Realization Report (2022)

Based on table 1.1, it can be seen that the PAD, Balancing Funds, and Regional Expenditures from each region in the Gerbangkertosusila Area during the Covid-19 pandemic in 2020. Of the five regions that experienced an increase in Regional Original Revenue and Regional Expenditures during the Covid-19 pandemic, however, in terms of the Balancing Fund, they experienced a decline, namely the Lamongan, Mojokerto, and Sidoarjo regions.while in the Gresik region the PAD and Balancing Funds experienced a decrease, while Regional Expenditure experienced an increase and for the Surabaya area, PAD and Regional Expenditure experienced a decrease while the Balancing Fund experienced enhancement. The decline in PAD and Balancing Funds in the Gresik area was explained by Member of the Budget Agency, Catur Dadang, who said that the Covid-19 pandemic had battered the strength of the Gresik APBD (Memontum, 2020). There was a decrease in income, but an increase in expenditure which was dominated by activities for handling Covid-19 and basic needs for the public interest such as education.

The condition of the Surabaya regional budget during the Covid-19 pandemic was explained by the Head of the Regional Financial and Tax Management Agency (BPKPD) for the City of Surabaya, Yusron Sumartono who said that the condition of the 2020 pandemic could be seen from the PAD which was dominated by PBB and BPHTB (Pemerintah Kota Surabaya, 2020). The lack of economic activity during the Covid-19 pandemic resulted in minimal tax revenue from hotels, restaurants and entertainment venues. Balancing funds also help deal with these conditions by allocating General Allocation Funds (DAU) to meet mandatory employee expenditures and Revenue Sharing Funds (DBH) for road infrastructure improvements. The decline on the expenditure side reflects that the spending spent by the Surabaya City Government has not been optimal in carrying out regional development, especially in absorbing the budget for handling Covid-19.

From the problems that have been described, there is a discrepancy between the concept and reality that occurs in the Gerbangkertosusila area. It was explained earlier that when regional income increases, the value of regional spending will also increase. But in reality, in the Gerbangkertosusila area there were budget fluctuations and an imbalance between income and expenditure, especially from the period before and after the covid-19 pandemic. This shows the lack of the ability of the Gerbangkertosusila region to maintain or increase its budget. In addition, there are inconsistent results or research gap from several previous studies, namely research conducted by Yupukolo (2019) showing that the results of separated regional wealth management and general allocation funds have a significant positive effect on regional spending, while regional taxes and regional levies have no effect on regional shopping. Research conducted by Susilowati et al. (2021) shows that regional own-source revenue, balancing funds, and other legitimate regional revenues have a significant negative effect on regional spending. Research conducted by Priatna & Purwadinata (2019) also shows that local revenue and balancing funds have a significant positive effect on capital expenditure.

2. Literature Review
Regional Revenue and Expenditure Budget (APBD)

The Regional Revenue and Expenditure Budget is a form of regional financial management that is determined based on regional regulations for one year or one budget period. APBD is a guideline for the government that is used as the basis for regional financial management in providing facilities and services for public welfare (Sari et al., 2017). In

addition, APBD is used as a benchmark for the success of a region in increasing regional economic growth.

Regional Retribution

Regional retribution are levies made by the local government to the obligatory retribution for the use of a service provided by the local government. According to Law Number 1 of 2022 regional levies are levies made by regions as payment for certain services or permits provided and/or given by the government for the benefit of individuals or entities. Regional retribution are payments made to local governments for remuneration that have been received directly.

Results of Separated Regional Wealth Management

The results of separated regional wealth management are regional revenues obtained from the results of State/Regional Owned Enterprises in which there are separate local government capital participation in order to optimize Regional Original Income. According to Erlina (2015:112) the types of regional wealth management results that are separated are detailed according to the object of income, namely the return on equity participation in regionally owned companies (BUMD), the share of profits on equity participation in government-owned companies (BUMN), the share of profits on equity participation in privately owned companies or community business groups.

Other Legitimate Local Original Revenues

Other legitimate PAD is regional revenue obtained from other regional government results that are not included in the types of taxes, regional levies, and results of separated regional wealth management. According to Rizal & Erpita (2019) this income is regional revenue originating from other things owned by the local government such as demand deposits, interest income, receipts for regional compensation claims, income from tax fines and levies, and so on.

Balancing Fund

Balancing funds are one of the regional revenues in the form of transfer funds provided by the central government to assist local governments in improving services and welfare for the community. According to Kuncoro (2014:56) balancing funds are funds originating from APBN revenues allocated to regions to fund the needs of these regions as a form of implementing decentralization. Balancing funds consist of general allocation funds, special allocation funds, and profit sharing funds.

Regional Expenditures

Regional spending is all expenditure obligations owned by the region and is recognized as a deduction from net worth in the relevant fiscal year period. According to the Regulation of the Minister of Home Affairs Number 77 of 2020 regional expenditures are all obligations that are recognized as a deduction from the value of net worth in the fiscal year period from the Regional General Cash Account, which reduces the equity of current funds. According to Government Regulation Number 12 of 2019, the classification of regional expenditures consists of operating expenditures, capital expenditures, unexpected expenditures and transfer expenditures.

3. Research Method

This type of research is quantitative research. This study consists of four independent variables, namely regional retribution, results of separated regional wealth management, other legitimate regional original income, and balance funds and the dependent variable, namely regional spending. The population and sample of this study are the Regional Government Budget Realization Reports in the Gerbangketosusila Area which consists of Gresik, Mojokerto, Surabaya, Sidoarjo, and Lamongan for 2017-2021. The data source for this research is secondary data originating from the 2017-2021 Regional Government Budget Realization Report in the Gerbangkertosusila area from the official local government website. The data collection method used in this research is documentation. Data analysis techniques for analyzing data and testing hypotheses in this study used the EViews program tool. Data analysis techniques consist of descriptive statistics, panel data regression model analysis, normality test, and classic assumption test. Hypothesis testing consists of the f test, t test, and the coefficient of determination.

4. Results and Discussion
4.1. Results
Descriptive statistics

Table 4.1 Results of Descriptive Statistics

	Y	X1	X2	X3	X4
Mean	3.78E+12	1.08E+11	4.40E+10	4.14E+11	1.47E+12
Median	2.98E+12	6.53E+10	1.92E+10	2.97E+11	1.59E+12
Maximum	9.16E+12	5.58E+11	2.69E+11	8.74E+11	2.15E+12
Minimum	8.04E+12	7.07E+09	3.47E+09	1.20E+11	5.19E+11
Std. Dev.	2.54E+12	1.44E+11	6.40E+10	2.51E+11	4.46E+11

Source: Processed Data (2023)

Based on the results of the descriptive statistics above, it shows that the Regional Expenditure variable (Y) has the lowest value of 804,407,017,101.88 owned by Mojokerto in 2020 and the highest value of 9,162,655,939,831.57 owned by Surabaya in 2019. The average value -the average owned is 3,780,000,000,000.00 and the standard deviation value is 2,540,000,000,000.00. The Regional Retribution variable (X1) has the lowest value of 7,068,167,993.00 owned by Lamongan in 2018 and the highest value of 557,966,574,669.78 owned by Surabaya in 2017. The average value is 108,000,000,000 .00 and a standard deviation value of 144,000,000,000.00.

For the Separated Regional Wealth Management Results variable (X2) it has the lowest value of 3,474,822,398.20 owned by Mojokerto in 2020 and the highest value of 268,575,571,840.77 owned by Surabaya in 2019. The average value is owned of 44,000,000,000.00 and a standard deviation value of 64,000,000,000.00. For other variables Legal PAD (X3) has the lowest value of 119,593,531,606.53 owned by Mojokerto in 2017 and the highest value of 873,538,562,155.63 owned by Surabaya in 2017. The average value owned of 414,000,000,000.00 and a standard deviation value of 251,000,000,000.00. For the Balancing Fund variable (X4) it has the lowest value of 519,341,294,299.00 owned by Mojokerto in 2017 and the highest value of 2,154,338,429,336.00 owned by Surabaya in 2021. The average value owned is 1,470 ,000,000,000.00 and a standard deviation value of 546,000,000,000.00.

Panel Data Regression Model
Chow Test

Table 4.2 Test Results

Effects Test	Statistic	df.	Prob.
Cross-section F	12.172076	(4,16)	0,0001
Cross-section Chi-square	34.924793	4	0,0000

Source: Processed Data (2023)

Based on the results with the Chow test, it can be seen that the prob. Cross section F of 0.0001, this shows that $0.0001 < 0.05$. Therefore, the most appropriate model in estimating the regression is the Fixed Effect Model.

Hausman test

Table 4.3 Hausman Test Results

Test Summary	Chi-Sq. Statistic	Chi-Sq. d.f.	Prob.
Cross-section random	46.688305	4	0,0000

Source: Processed Data (2023)

Based on the results of the Hausman test, it can be seen that the prob. Random cross section of 0.0000, this shows that $0.0000 < 0.05$. Therefore, the most appropriate model in estimating the regression is the Fixed Effect Model.

The results of testing the panel data regression model show that the appropriate model approach to use in determining the effect of regional levies, separated regional wealth management results, other legitimate PAD, and balancing funds for regional expenditures at Gerbangkertosusila is the Fixed Effect Model.

Tabel 4.4 Fixed Effect Model Results

Variable	Coefficient	Std. Error
C	1,29E+12	6,93E+11
X1	0,546167	1,705272
X2	5,244658	2,171947
X3	0,196235	1,327087
X4	1,435449	0,568863

Source: Processed Data (2023)

The panel data regression equation with the fixed effect model based on this study is:

$$BD = 1.29E+12 + 0{,}546167\ X1 + 5{,}244658\ X2 + 0{,}196235\ X3 + 1{,}435449\ X4$$

This equation shows that the constant is worth 1,290,000,000,000.00, when all the independent variable values are 0, the regional expenditure value is 1,290,000,000,000.00. The regression coefficient of regional retribution (X1) is 0.546167, when the value of regional retribution increases by one unit, the value of regional expenditure increases by 0.546167. The regression coefficient of the results of separated regional wealth management (X2) is 5.244658, when the value of the results of separated regional wealth management

increases by one unit, the regional expenditure value increases by 5.244658. The regression coefficient of other valid PAD (X3) is 0.196235, when the value of other valid PAD increases by one unit, the value of regional expenditure increases by 0.196235. The regression coefficient of balancing funds (X4) is 1.435449, when the value of balancing funds increases by one unit, the value of regional expenditure increases by 1.435449.

Normality test

Table 4.5 Normality Test Result
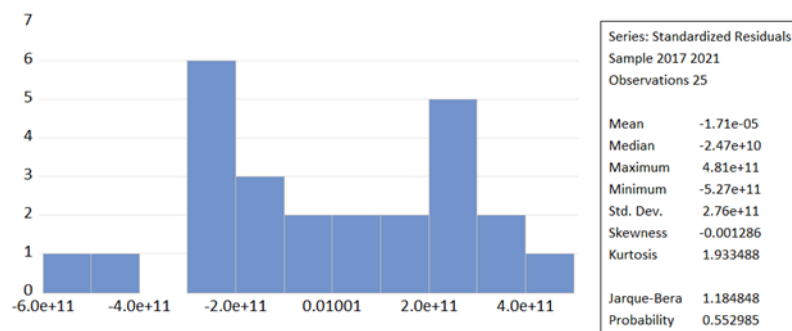
Source: Processed Data (2023)

Based on the results of the normality test, it can be seen that the prob. 0.552985, this shows that $0.552985 > 0.05$. Therefore it can be concluded that the data in this research are normally distributed.

Classic Assumption Test
Multicollinearity Test

Table 4.5 Multicollinearity Test Results

	X1	X2	X3	X4
X1	1,000000	0,823021	0,700076	0,573630
X2	0,823021	1,000000	0,634897	0,564322
X3	0,700076	0,634897	1,000000	0,832436
X4	0,573630	0,564322	0,832436	1,000000

Source: Processed Data (2023)

Based on the results of the multicollinearity test, it can be seen that the correlation value between the independent variables, namely regional fees, separated regional wealth management results, other legitimate PAD, and balance funds <0.85. Therefore it can be concluded that there is no multicollinearity problem between the independent variables in the regression model.

Heteroscedasticity Test

Table 4.6 Heteroscedasticity Test Results

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	1,08E+11	8,33E+10	1,297559	0,2092
X1	-0,268231	0,356640	-0,752106	0,4607
X2	0,720047	0,745288	0,966133	0,3455
X3	-0,053309	0,219501	-0,242862	0,8106
X4	0,101406	0,088631	1,144130	0,2661

Source: Processed Data (2023)

Based on the results of the heteroscedasticity test, it can be seen that the prob. of each independent variable namely X1 (0.4607), X2 (0.3455), X3 (0.8106), X4 (0.2661) has a value of > 0.05. Therefore it can be concluded that there is no heteroscedasticity in the regression model.

Autocorrelation Test

Table 4.7 Autocorrelation Test Results

Cross-section fixed (dummy variables)			
R-squared	0,988219	Mean dependent var	3,78E+12
Adjusted R-squared	0,982329	S.D. dependent var	2,54E+12
S.E. of regression	3,38E+11	Akaike info criterion	56,20482
Sum squared resid	1,83E+24	Scwarz Criterion	56,64362
Log likelihood	-693,5603	Hannan-Quinn criter	56,32653
F-statistic	167,7699	Durbin-Watson stat	1,895193
Prob(F-statistic)	0,000000		

Source: Processed Data (2023)

Based on the results of the autocorrelation test, it can be seen that the DW value is 1.8951. With a DU value of 1.7666 and 4-DU of 2.2334, the decision making is 1.7666 < 1.8951 < 2.2334 (DU < DW < 4-DU). Therefore it can be concluded that there is no autocorrelation in the regression model.

Hypothesis Testing
F Test

Table 4.8 Test Results F

F-statistic	167.7699
Prob(F-statistic)	0,000000

Source: Processed Data (2023)

Based on the results of the f test, it can be seen that the prob. 0.000000, this shows that the value of prob. $0.000000 < 0.05$. Therefore it can be concluded that the independent variables simultaneously influence the dependent variable, namely regional levies, separated regional wealth management results, other legitimate PAD, and balance funds has a significant positive effect on regional spending.

t Test

Table 4.8 Test Results t

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	1,29E+12	6,93E+11	1,867910	0,0802
X1	0,546167	1,705272	0,320281	0,7529
X2	5,244658	2,171947	2,414727	0,0281
X3	0,196235	1,327087	0,147869	0,8843
X4	1,435449	0,568863	2,523366	0,0226

Source: Processed Data (2023)

Based on the results with the t test (partial) it can be seen that the prob. of each variable, namely:

1. Regional Retribution Variable (X_1) has a t-statistic value of 0.320281 and a prob value. of 0.7529 > 0.05. This shows that partially regional retribution has an insignificant positive effect on regional spending.
2. Variable Results of Separated Regional Wealth Management (X_2) has a t-statistic value of 2.414727 and a prob. of 0.0281 <0.05. This shows that partially the Results of Separated Regional Wealth Management has a significant positive effect on regional spending.
3. Legal PAD Other Variables (X_3) has a t-statistic value of 0.147869 and a prob value. of 0.8843 > 0.05. This shows that partially Other Legitimate PAD has an insignificant positive effect on regional spending.
4. Balancing Fund Variable (X_4) has a t-statistic value of 2.523366 and a prob. of 0.0226 <0.05. This shows that partially the Balancing Fund has a significant positive effect on regional spending.

The Coefficient of Determination

Table 4.9 Determination Coefficient Test Results

R-squared	0,988219
Adjusted R-squared	0,982329

Source: Processed Data (2023)

Based on the results of the coefficient of determination test with the value of Adjusted R^2 owned by 0.982329, this shows that regional expenditures can be explained by regional levies, Separate Regional Wealth Management Results, Other Legitimate PAD, and Balancing Funds of 98%, while for 2 The other % is explained by other factors or variables outside of this study.

4.2. Discussion
The Effect of Regional Retribution on Regional Expenditure
Based on the results of the partial test stated that the prob. of 0.7529 > 0.05, then regional retribution has an insignificant positive effect on regional spending. Thus, any increase or decrease in regional retribution can affect an increase or decrease in regional spending but does not have too big an effect or is not dominant. Regional retribution is one of the components forming PAD which is revenue generated by the region itself. The results which state that regional retribution has an insignificant positive effect, because local revenue does not only come from regional retribution, there are other components that help increase PAD. In addition, local governments are also still not optimal in exploring regional revenue sources originating from regional fees due to budget fluctuations. The results of this study are in line with research conducted by Kristiyanti et al. (2022) which states that regional retribution have an insignificant positive effect on regional spending in Central Java Province in 2018-2019. However, it is contrary to research conducted by Simanjuntak & Ginting (2019) which states that regional retribution have a significant positive effect on regional spending.

The Effect of Separated Regional Wealth Management Results on Regional Expenditure

Based on the results of the partial test which states that the prob. of 0.0281 <0.05, then the results of separated regional wealth management has a significant positive effect on regional spending. Thus, any increase in the results of separated regional wealth management will be followed by an increase in regional spending and vice versa. The results of separated regional wealth management are one of the components forming PAD which is the revenue generated by the region itself. The results of separated regional wealth management originate from the results of companies or State/Regional Owned Enterprises in which there is capital participation owned by the separated regional government. This is done in order to optimize PAD to meet regional expenditure needs. The results of this study are in line with research conducted by Yupukolo (2019) which states that the results of separated regional wealth management have a significant positive effect on Regional Expenditures in the Special Region of Yogyakarta Province. However, this is contrary to research conducted by Izzatul Islam & Ratnawati (2022) which states that the results of separated regional wealth management have no effect on Regional Expenditures in the Balikpapan City Government.

The Effect of Other Legitimate PAD on Regional Expenditures

Based on the results of the partial test stated that the prob. 0.8843 > 0.05, then other legitimate PAD has an insignificant positive effect on regional spending. Thus, any increase or decrease in other legitimate PAD can affect an increase or decrease in regional spending but does not have too big an effect or is not dominant. Others Legitimate PAD is one of the components forming PAD which is revenue generated by the region itself. Other legitimate PAD originates from regional original revenues that are not included in the types of regional taxes, regional levies, and results of separated regional wealth management. The revenue comes from demand deposits, interest income, income from tax penalties and fees, and so on. The results which state that other legitimate PAD has insignificant positive effect, because local revenue is not only sourced from other legitimate PAD, there are other components that help increase PAD. In addition, regional governments are also still not optimal in exploring regional revenue sources originating from other legitimate PAD due to budget fluctuations. The results of this study are in line with research conducted by Murti & Trisnawati (2021) which states that other legitimate PAD has an insignificant positive effect on capital expenditure. However, contrary to research conducted by Martini et al. (2022) which states that other legitimate PAD has a significant positive effect on capital expenditure.

The Effect of Balancing Funds on Regional Expenditures

Based on the results of the partial test which states that the prob. of 0.0226 <0.05, then the balancing fund has a significant positive effect on regional spending. Thus, any increase in balancing funds will be followed by an increase in regional spending, and vice versa. Balancing funds are one source of regional income. These funds are provided by the central government to the regions to help meet regional expenditure needs such as regional development and improvement of public facilities. The results of this study are in line with research conducted by Purwantoro & Setyowati L. (2019) which states that balancing funds have a significant positive effect on regional spending. However, contrary to research conducted by Susilowati et al. (2021) which states that balancing funds have no effect on the regional expenditure of the City of Balikpapan.

5. Conclusions

Based on the results of the analysis and discussion that have been described, it can be concluded that Regional Retribution has an insignificant positive effect on regional spending in Gerbangkertosusila, The results of Separated Regional Wealth Management has a significant positive effect on Regional Expenditures in Gerbangkertosusila, Other Legitimate PAD has an insignificant positive effect on regional spending in Gerbangkertosusila, and Balancing Funds has a significant positive effect on Regional Expenditures in Gerbangkertosusila.

The suggestions that can be given based on the conclusions that have been described is for the Regional Government, especially in the Gerbangkertosusila area, they can explore sources of local revenue such as regional levies, results of separated regional wealth management, and other legitimate PAD in order to increase revenue owned by an area to meet its spending needs. In addition, it can optimize the use of balancing funds that have been provided by the central government to meet spending needs for government and regional development so that people can prosper. For further research, it is expected to be able to examine other research objects or expand the reach of areas or regions so that they can be used as comparisons with this research. Future research is also expected to be able to examine independent variables originating from other regional revenues or non-financial variables such as government policies and economic growth conditions.

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