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Analysis of the Effecting Factors on Regional Real Income in Bone Regency

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Abstract

Regional real income is an important aspect in increasing the economic prosperity of Bone Regency. The aims of this study were to determine: (i) regional tax, (ii) regional retribution, (iii) self-governing regional wealth yield, and (iv) miscellaneous official regional real income that affected regional real income of Bone Regency. The study was analyzed by using method of time series. Results of F-value for regional tax, regional retribution, self-governing regional wealth yield, and miscellaneous official regional real income had significant effect on regional real income of Bone regency. Results of t-test revealed that: (i) regional tax variable was not statistically significant affecting regional real income; (ii) regional retribution variable was not statistically significant affecting regional real income; (iii) self-governing regional wealth yield variable was not statistically significant affecting regional real income and; (v) miscellaneous official real regional income variable was not prove significantly affecting regional real income of Bone regency, respectively.

Key words: regional real income, regional tax, retribution, self-governing regional wealth yield, miscellaneous official regional real income.

INTRODUCTION

Economic development aims to increase dignity, self-esteem, quality and social welfare for the whole people. Refer to this view, the development should be continously achieving its objectives. It has been conducted in an integrated and well-arranged fashion to the entire aspect intended to increase the capacity of a specific autonomous region in fulfilling its independence at a matching level to other autonomous regions as well as in raising the prosperity of the nation-state as a whole under equality and justice principles (Sumitro, 1995).

Indonesia is a unitary state in the form of the republic government. It consists of autonomous regions as the consequences of decentralization regulation stated in the Act No. 12 of the year 2012 stipulating two levels of autonomous regional government in serving its own autonomy, namely: regional level I (province) and regional level II (regency and municipality).

Regional real income is an important indicator in determining the capacity of each regional government in conducting its own regional autonomy in an actual and responsible manner. Regional autonomy has been showing positive impacts on rich resources regions that tend to be quite contrary to poor resources ones as a governance problem due to the limitation of regional real income with the result that the process of regional autonomy has not running been well as actually as hoped (Azis, 1997).

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Table 1.1 List of Realization of Regional Real Income of Bone Regency for the Year 2009-2015.

Year	Target (Rp)	Realization (Rp)	Achievement (%)
2009	20.578.632.000,00	18.572.234.000,00	90,25
2010	25.937.213.000,00	21.134.931.130,12	81,48
2011	78.185.503.402,00	34.586.504.111,79	44,24
2012	82.794.196.553,00	50.669.450.902,27	61,20
2013	80.756.523.314,02	34.469.112.668,42	42,68
2014	48.376.884.906,00	34.842.143.749,72	72,02
2015	60.437.507.664,00	33.780.847.477,28	55,89

Source: Centre for Statistical Data of Bone Regency

Given in the table above, it is shown that the target and realization of regional real income in Bone Regency for the year 2009-2015 was not achieved maximally compared to the target level, even it tends to show at lower level. Concerning to this fenomenon, the formulation of problems in this study are as follows: Do real regional tax, regional retribution, self-governing wealth yield and miscellaneous official real regional income affect significantly regional real income in Bone regency?

LITERATURE REVIEW

Concept of Regional Real Income

Regional real income has been stipulated in the Chapter 157 of article (a) of the Act No. 32 of Year 2004 on regional government. It states that each regional government should be given autonomy rights in obtaining its own income sources or its self-governing regional income in funding its own government activities in the framework of governance and development activities for the public welfare under equality and justice principles. Those income sources are obtained from regional tax, regional retribution, self-governing regional wealth yield and miscellaneous official regional real income.

Gaining regional real income is the accumulation of several tax posts that consist of regional tax and regional retribution, non-tax sources of regional-owned corporates, investation and natural resources (Bastian, 2002). Moreover, regional real income is obtained from self-governing regional real income sources. Identification of regional real income should analyze, determine and define on whether components categorized as regional real income by identifying and endeavoring as well as managing those regional income sources in a right fashion to achieve maximum yields (Elfa, 2011).

Regional real income refers to income of a specific region that dependent upon general condition of economy and potency of income sources of such a region. Sutrisno (1984: 200) defines regional real income as income of a definite region derived from its own funding sources used for spending its regional activities. Another expert, Luthi et al., (2001) designates two strategies to solve this problem. Firstly, analysis of regional capital domain as an independent entity. In this approach, size of its economy and political jurisdiction.

The Effecting Factors on Regional Real Income

Concept of Regional Tax

Davey (1988) designates several aspects concerning to regional tax. Firstly, taxes are collected by a regional government under its own rules, or in other words, taxes are directly collected from regional public based on its own regional regulations.

Smeet (1982: 92) defines regional tax as enforced yields derived from public individuals specified by regional authorities based on outlined norms stated without giving recompensation to those individuals. Refer to this explanation, it is assumed that tax has an important role for regional income, and moreover it regulates other matters apart from economical issues.

There are several dimensions in assessing various taxes, among others:
Firtly, yield: balance between tax yields and service costs, stability and prediction of such yields and elasticity of tax yields to inflation, population growth, etc. as well as ratio between tax output and accumulated cost. This effort is costly and it was appreciated in the past as the main source of growth of labors either in a national level or a regional one (John and James, 2004).

Gedimins (2013) states that distribution of taxes between central government and regional one based on the fact that delegation of authority from central to regional government is not efficient due to the limitation of both authority delegation in using fiscal resources and discretion of responsibility given to regional government.

Concept of Regional Retribution
Sutrisno Prawirohardjo (1984: 202) defines that regional retribution is regional tax collection where individuals getting benefits or getting jobs, obtaining profits of business or utilizing properties of a definite region, either a direct or an indirect way. On the other hand, R. Sodargo (1980: 62) states that regional retribution is regional tax collection charged to stakeholders as they obtain benefits by utilizing regional properties or getting jobs, gaining profits from business or making use of properties of a definite region or getting services specified under the regulations of regional administration.

Concept of Self-Governing Regional Wealth Yield
Tjahya Supriatna (1993: 194) designates that regional corporates consist of several types. They are as follows: Firstly, regional corporates whose their assets are defined in self-governing regional wealth (without external assets) as the regional enterprise used for development fund.

Facts on the growth of individual income as one of the variants of taxes assessed nominally (it has correlation to inflation) might probably have higher significant differences to the country's prices and tariffs of infllation (it does not have correlation to inflation). Unfortunately, if better riil paramaters are used, price indeces for each country does not show available span of time (Zsolt Becsi, 1996).

Concept of Regional Bruto Domestic Product
Values of Regional Bruto Domestic Product are analyzed into three components, among others: Firstly, analysis of production. Net values of goods and services resulted from production units in a definite region and other regions in a specific period of time (one year). Secondly, analysis of income. Values of recompensation (income) obtaned in a specific period of time (one year). Thirdly, analysis of expenditure. Number of expenditures being spent by families, the government and non-profit organizations, investation as well as net export in a specific period of time (one year). Regarding to this, H. Saberan (2002: 5) states Regional Bruto Domestic Product is an added value in mobilizing economic activities in a spesific region.

Teoritical Review of Regional Bruto Domestic Product

Concerning to the positive correlation between the effects of regional tax on economic development, Musgrave (1991) states that there are three sources in collecting taxes conducted by both central and regional governments, namely: 1) income and corporate, 2) consumption and 3) wealth. Devas et al., (1989) states that taxes for roads ligthing, for example, are charged as a recompensation for consumption of electric by the public. Those values of goods and services produced in a country in one year periode of time. Such goods and services are not only accumulated from individual-owned corporates, but also they are collected from individuals originated from other countries who live in a host country (Sukirno, 2003: 33).

Literature Review of Government Expenditure

According Peacock and Wiseman, the government sometimes formulates regulations regarding to higher expenditure, making public hesitate to pay higher taxes.

Rostow and Musgrave studied the correlation between the stages of development and the economic growth. According to them, in first stage of economic developments, ratio of government expenditure to national income is relatively high. Regarding to this, Dom Busch and Fischer (2003) designate that the increase of government expenditure affects higher level of national income.

Several literatures analyzed the effect of economic expenditure of the government. Several of them are presented in the works of Valerie and Mathew. Neoclassical perspectives of economic expenditure are found in the works of Hall (1980), Barro (1981, 1989), Aschauer and Greenwood (1985), Mankini (1987), Aiyagari, Christiano and Eichenbaum (1992), Baxter and Raja (1993), Braindan McGrattan (993) and Finn (1995) who studied the effect of government expenditure based on the general analysis of dynamically economic equilibrium with market imperfection. Those recent studies identified variables of capital accumulation and labors and they criticized former studies.

Main findings of neo-classical models (Valerie and Matthew) are regarded as the following quote. Permanent increase of government expenditure in non-distornionary funding does not change indirectly marginal ulities of private consumption or unproductive capital shares.

Classification of Government Expenditure

The expenditure of government could be assessed in many facets which divided into two main aspects. Expenditure is an investation in increasing robust and vigorous economic condition at subsequent periode of time and giving both higher opportunity for employment and distribution of buying capacity (Siparmoko, 2000).

Relationship between Government Expenditure and Regional Real Income

According to Mardiasmo (2004), optimal regional real income achievement should be supported by increasing public services. The government that allocates expenditures should showing direct benefits to the public. This aspect is in relation to retribution. People are easier to pay retribution than tax. They hesitate to pay retribution as both quality and quantity of public services are in static trend.

Wong (in Adi, 2004) designates that developing industrial infrastructures has significant impacts on the increase of both regional tax and retributions as one of the regional real income's components in the form of added values received from unmature industrial sector.

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METHOD OF THE STUDY

The study used quantitative approach based on the consideration that the data of this study using quantitative data.

RESULTS AND DISCUSSION

One of the indicators in assessing the success of the development of a regional administration is the high level of its economic growth. It is assumed that the growth of economy could increase production factors as a result of economic growth at a higher scale.

The following table presents data progress on realization of regional real income of year 2009-2015 in Bone regency, as indicated below.

Table 4.1 the Progress of Realization of Regional Real Income of Bone Regency of the Year 2009-2015

Year	Target (Rp)	Realization (Rp)
2009	20.578.632.000,00	18.572.234.000,00
2010	25.937.213.000,00	21.134.931.130,12
2011	78.185.503.402,00	34.586.504.111,79
2012	82.794.196.553,00	50.669.450.902,27
2013	80.756.523.314,02	34.469.112.668,42
2014	48.376.884.906,00	34.842.143.749,72
2015	60.437.507.664,00	33.780.847.477,28

Source: Regional Revenue Office of Bone Regency

There are several definite systems in Indonesia in regulating authorities and duties in collecting taxes, from calculation of taxes until proposed rate of taxes. They are among others:

a) Official assessment system is collecting taxes by giving discretion of authority to collectors in assessing tax rate to tax payers (indebted taxes).
b) Semi self assessment system is collecting taxes by giving discreation of authority to both collectors and tax payers in assessing the rate of individual tax.
c) Self assessment system is collecting taxes by giving discretion of authority to tax payers in determining, assessing, giving and reporting its own rate of tax.

Concerning to the progress of tax achievement in Bone Regency, the below table presents the data of target and realization of regional tax achievement of the year 2009-2015, as summarized below.

Table 4.2 the Progress of Regional Tax of Bone Regency of the Year 2009-2015

Year	Target (Rp)	Realization (Rp)
2009	4.468.800.000,00	4.648.800.000.00
2010	5.065.000.000,00	4.168.324.524.00
2011	5.292.420.160,00	5.119.246.938.00
2012	5.489.850.000,00	5.938.898.041.00
2013	6.819.400.000,00	4.512.133.037.00
2014	7.485.340.000,00	8.770.944.605.00
2015	10.395.751.611,00	7.453.780.418.00

Source: Regional Revenue Office of Bone Regency

Realization of Regional Retribution

The progress of target and realization of regional retribution of Bone Regency of the year 2009-2015 is presented below.

Tabel 4.3 the Progress of Regional Retribution Realization of Bone Regency of the Year 2009-2015

Tahun	Target (Rp)	Realization (RP)
2009	8.938.259.000,00	7.886.509.000.00
2010	12.463.174.000,00	11.674.822.920.00
2011	27.119.817.400,00	15.433.189.304.50
2012	19.987.377.000,00	16.242.216.127.00
2013	27.470.602.000,00	14.721.186.543.50
2014	24.416.174.500,00	19.686.225.068.60
2015	10.763.032.000,00	9.049.346.523.50

Source: Regional Revenue Office of Bone Regency

Self-Governing Regional Wealth Yield

Necessity in fulfilling relatively higher self-sufficiency regional funding, rendering autonomous regions in Indonesia are given autonomy rights to look for funding sources in the form of self-governing regional wealth yield based on the Act No. 32 of the Year 2004. Rights for managing those regional wealth yield derived from regional-owned corporates are categorized in inclusive right or partial one within self-governing regional wealth yield.

Regional-owned corporates are divided into two categories, namely: Firtsly, real regional-owned corporates established by the concerned regional administration. Secondly, regional-owned corporates set up by the upper goverment level. In reality, those concerned regional-owned corporates participate in the development through giving attention to the regional development by giving services to the public and assigning support for regional economic welfare.

Table 4.4 Self-Governing Regional Wealth Yield of Bone Regency of the Year 2009-2015

Year	Target (Rp)	Realization (Rp)
2009	777.150.500,00	550.000.000.00
2010	1.385.345.000,00	1.080.345.663.09
2011	1.560.000.000,00	1.200.126.272.91
2012	2.350.000.000,00	1.572.979.856.65
2013	2.350.000.000,00	1.687.505.750.67
2014	1.950.000.000,00	1.549.476.028.08
2015	1.980.641.000,00	1.808.641.054.00

Source: Regional Revenue Office of Bone Regency

Miscellaneous Official Regional Real Income

Chapter 6 of article (1) in remark (d) of the Act No. 33 of the Year 2004, and the subsequent statement of Chapter 6 article (2) of the Act No. 33 of the Year 2004 states that miscellaneous official regional real income are defined into five sources, as follows: 1) selling miscellaneous regional wealth; 2) clearing account; 3) rate expenditure; 4) exchange rate of rupiah to foreign

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money and; 5) commission, discount and other price discounts through selling regional services. Those five sources are categorized into regional real income as the regional financial sources, and each of them gives contribution to regional real income achievement.

The progress of realization of miscellaneous official regional real income of Bone Regency of the Year 2009-2001 are presented in the table below.

Table 4.5 Miscellaneous Official Regional Real Income of Bone Regency of the Year 2009-2015

Tahun	Target (Rp)	Realization (Rp)
2009	6.214.422.500,00	5.486.925.000.00
2010	7.023.694.000,00	4.211.438.023.03
2011	44.213.265.842,00	12.833.941.596.38
2012	54.966.969.553,00	26.915.356.877.62
2013	44.116.521.314,02	17.548.287.337.25
2014	14.525.370.406,00	4.835.498.048.04
2015	37.298.083.053,00	15.469.079.481.78

Source: Regional Revenue Office of Bone Regency

DISCUSSION

Analysis of Regression

The effect of regional tax, regional retribution, self-governing regional wealth yield, and official miscellaneous regional real income on regional real income of Bone Regency was shown by results of the analysis of multiple regressions using SPSS 19.0 software as presented below.

Table 4.6: Results of R-Square Determination of the Effect of Regional Tax (X1), Regional Retribution (X2), Self-Governing Regional Wealth Yield (X3) and Miscellaneous Official Regional Real Income (X4) on Regional Real Income (Y).

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.995[a]	.991	.972	1.76838E9

a. Predictors: (Constant), Regional Tax (X1), Regional Retribution (X2), Self-governing regional wealth yield (X3) and Miscellaneous Official Regional Real Income (X4) on the regional real income (Y).

Based on results of the data presented in Table 4.6, the coefficient value of correlation among variables of regional tax, regional retribution, self-governing regional wealth yield and miscellaneous official regional real income simultaneously was 99.5%. Hence, correlation among variables of regional tax, regional retribution, self-governing regional wealth yield and miscellaneous official regional real income showed strong correlation to regional real income.

Coefficient of determination (R-Square) showed simultaneously contribution of variables of regional tax, regional retribution, self-governing regional wealth yield and miscellaneous official regional real income to regional real income. Results of the analysis as shown in Table 4.6 revealed that the value of coefficient of determination was 99.1%. It means that the regional real income could be explained or it was affected by regional tax, regional retribution, self-governing regional wealth yield and miscellaneous official regional real income. Residual value was affected by exceptional independent variables as unobserved variables in this study.

Value of adjusted R-square was 97.2%. It means that dependent variables consisting of regional tax, regional retribution, self-governing regional wealth yield and miscellaneous official regional real income had the effect value of 97.2%. Residual value of determination coefficients was 2,3% (99.5%-97.2%) indicating that there were other factors that explained the effect of the regional real income which unobserved in this study.

Table 4.7.The Effect of Regional Tax (X1), Regional Retribution (X2), Self-Governing Regional Wealth Yield (X3) and Miscellaneous Official Regional Real Income (X4) on Regional Real Income (Y).

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	-7.860E8	3.032E9		-.259	.820
	Regional Tax	1.778	.574	.289	3.100	.090
	Regional retribution	.950	.198	.378	4.805	.041
	Self-governing regional wealth yield	-2.176	2.733	-.090	-.796	.509
	Miscellaneous official regional real income	1.053	.119	.834	8.888	.012

Dependent variable: Realization of Regional Real Income

Results of the regression analysis as shown in Table 4.7 were calculated in the formulation: Y=-78.600.000+1,778X1+0,950X2-2,176X3+1,053X. The constant value of the formulation was -78.600.000. It means that this constant value was defined as the achievement value of regional real income (Y) without considering the higher or the lower rate of regional tax, regional retribution, self-governing regional wealth yield and official miscellaneous regional real income, where as, the regression coefficient value was 1.774X1. It means that if regional tax variable ascends up to Rp.1, then regional real income variable will also ascend up Rp. 1.778. The coefficient value of regional retribution was 0.950X2. It means that if retribution variable ascends up to Rp. 1, then real regional income will also ascend up to Rp. 0.950. The coefficient value of self-governing regional wealth yield was -2,176X3. It means that if self-governing regional wealth yield variable ascends up to Rp. 1, then regional real income variable will descend down to Rp. -2,176. The coefficient value of miscellaneous official regional real income was 1.053X4. It means that if miscellaneous official regional real income ascends up to Rp.1, then regional real income will ascend up to Rp.1.053.

F-Test

Table 4.8 The Simultanous Effect of Independent Variables on Dependent Variable Based on F-test.

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	6.623E20	4	1.656E20	52.950	.019[a]
	Residual	6.254E18	2	3.127E18		
	Total	6.686E20	6			

a. Predictors: (Constant), regional tax, regional retribution, self-governing regional wealth yield and miscellaneous official regional real income
b. Dependent Variable: Regional Real Income

Table 4.8 shows both F-value and sig.F value. Criteria of simultaneous tests are determined as follows: If F-value is higher than the table's F-value or if significant F-value is lower than the significance value of (α) 0,005, then results of the analysis will show significantly simulatenous effect. If they show reciprocal yields, then results of the analysis will show insignificantly simultaneous effect.

F-value of the analysis was 52.950. It was higher than the table's F-value of 10.25. Significant F-value was (α) 0, 05. It was concluded that there were other unobserved independent variables that had significant effect on regional real income.

T-Test

T-test is used to calculate the direct effect of regional tax, regional retribution, self-governing regional wealth yield and miscellaneous official regional real income to regional real income. The proposed hypotheses: if both t-value > t-table or probability value is lower than α=0, 05, then regional tax, regional retribution, self-governing regional wealth yield and official miscellaneous regional real income will affect regional real income. On the contrary, if t-value< t-table or probability value is higher than α=0, 05, then regional tax, regional retribution, self-governing regional wealth yield and official miscellaneous regional real income will not affect regional real income.

The effect of regional tax on regional real income as shown in Table 4.7 was statistically insignificant. T-value of regional real income was 3.100. It means it has lower value than t-table's, that was 4.303, and significant level of t-value was 0,090, higher than significant level of (α) 0.05. Based on the criteria, regional tax was partially showing insignificant effect on regional real income. Regression coefficient of regional tax was 1.778. It means that if regional tax value ascends up to Rp.1, then regional real income value will also ascend up to Rp. 1.778.

The effect of self-governing regional wealth yield on regional real income as shown in Table 4.7 proved insignificant effect. Calculated t-value of self-governing regioanal wealth output on regional real income was -0.796. It was lower than t-table value of 4.303, and significant value of 0.509 was higher than significant value of (α) 0.05. Based on the criteria, self-governing real wealth output had partially insignificant effect on regional real income. Regression coefficient of self-governing regional wealth yield was -2.176. It means that if self-governing regional wealth yield value ascends up to Rp.1, then regional real income will descend down to Rp. 2.176.

The effect of miscellaneous official regional real income as shown in Table 4.7 revealed statistically significant effect on regional real income. T-value of miscellaneous official regional

real income on regional real income was 8.888, that means it has higher value than t-table of 4.303, and significant level of t-value was 0.012 and it was lower than significant level of (α) 0.05. Based on the criteria, miscellaneous official regional real income was partially showing significant effect on regional real income. Regression coefficient of regional tax was 1.053. It means that if miscellaneous official regional real income value ascends up to Rp.1, then regional real income value will also ascend up to Rp. 1.778.

CONCLUSION

Based on data analysis of calculated F-value, regional tax, regional retribution, self-governing regional wealth yield, and miscellaneous official regional real income were statistically showing simultaneous effect on regional real income.

Refer to data analysis of calculated t-value, regional tax was partially showing insignificant effect on regional real income. Calculated t-value of regional retribution was partially revealing significant effect on regional real income. Calculated t-value of self-governing regional wealth yield was partially showing insignificant effect on regional real income. Calculated t-value of miscellaneous official regional real income was partially revealing significant effect on regional real income.

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