FACTORS AFFECTING REGIONAL ORIGINAL INCOME IN WEST NUSA TENGGARA

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Abstract
This research aims to analyze the influence of Gross Regional Domestic Product (GRDP), investment, government expenditure, and population on Regional Original Income (PAD) in West Nusa Tenggara (NTB) case study 2010-2022. The analytical tool used in this research is panel data regression with the Random Effect Model (REM). The research results show that GRDP has a negative and significant effect on Original Regional Income (PAD), investment has a positive and significant effect on Original Regional Income (PAD), government spending is not significant on Original Regional Income (PAD), and population has a positive and significant effect on Income. Regional Original (PAD). Regional governments must encourage investment to increase local original income. Apart from that, the government must also evaluate regional spending which cannot encourage an increase in PAD.
Keywords: Original Regional Income; Panel Data; Random Effect Model (REM)

INTRODUCTION

Indonesia is a large country in the form of an archipelago with ethnic and cultural diversity. The geographical location of a region is one of the reasons why in each region there are differences in economic growth and regional original income. Location and ethnic and cultural differences are a challenge for each region to utilize all aspects for the purpose of increasing local revenue. Independent management of a regional government gives each region the authority to regulate and manage all regional government affairs according to applicable laws. A region has the right to develop its respective regional policies to create and improve the welfare of its people. To be able to achieve this, regional income sources must be able to support regional needs (Suharyadi, 2018). In carrying out government activities, the central government has issued regulations in the form of Law Number 32 of 2004 and updated with Law Number 23 of 2014. This regulation contains regional government, where the government system changes from a centralized system to a decentralized system. Intergovernmental financial relations refer to the financial relations of various levels of government in a country regarding the distribution of state income and expenditure

(Handayani, 2019). West Nusa Tenggara (NTB) is one of 34 provinces in Indonesia which is in the central part of the Bali and Nusa Tenggara islands. The capital of West Nusa Tenggara province is in the city of Mataram. West Nusa Tenggara (NTB) is famous for its natural beauty and beaches. NTB has many tourist attractions and is also a tourist destination for both local and foreign tourists. NTB's income comes from taxes and levies. Regional taxes and regional levies are important factors in increasing local revenue. The development of Original Regional Income of West Nusa Tenggara (NTB) Province from 2018 to 2022 can be seen in Table 1.

Table 1. NTB province PAD 2018-2022

Year	Locally Generated Revenue (PAD)	Growth
2018	1,660,420,000	2.4995
2019	1,807,480,000	8.8568
2020	1,815,690,000	0.4542
2021	1,888,460,000	4.0078
2022	1,966,095,000	4.1110

Source: Director General of Financial Balance

From Table 1 NTB's PAD shows a positive trend with an increase every year. In 2018 NTB's PAD was IDR 1,660,420,000. Meanwhile, PAD experienced another increase, namely in 2019 it amounted to IDR 1,807,480,000 and in 2020 PAD again increased by IDR 1,815,690,000. PAD in 2022 will be IDR 1,966. 095,000. The average increase in PAD per year is 3.98% and the increase in PAD has an impact on increasing regional independence in running their government and increasing regional development. According to Almizan (2016) the success of economic growth is not only reflected in material achievements or quantitative results, but also in improving religious, social and community life. If the emerging economic growth gives rise to backwardness, chaos, and deviation from the values of justice and humanity, then it is certain that this growth is not in line with Islamic economics. Economic development, as intended in Islam, is the process of alleviating poverty and creating peace, comfort, and a virtuous life. In this sense, Islam is multidimensional, including quantitative and qualitative aspects. Our goal is not only material prosperity in the world, but prosperity in the afterlife. Both are closely integrated in Islam and influence each other. Another factor that can influence PAD, apart from GRDP, is investment. Investment is one of the factors that can influence PAD, because investment is one of the macro-economic factors. Investment is financing one or more assets owned and is generally a long-term investment with future returns. Investment is a problem that is directly related to the expectation of future profits from the means of production. Expected future returns are an important factor in determining the size of an investment. Therefore, investing is an effort to grow current

capital and hope that it will increase in the future. Investment can also be defined as the placement by the central government of several funds and/or assets over a long period of time to be invested in the purchase of securities and direct investment, which is likely to bring economic, social benefits and/or economic value. or other benefits for a certain period. Regional investments can be budgeted if the budgeted amount falls within the relevant accounting period specified in the regional capital investment inclusion regulations. The level of regional investment capital can have an impact on public spending (Ifrizal et al. 2014).

According to Asmuruf (2015), population is an important indicator of a country. Classical economists initiated by Adam Smith even considered population as a potential input that could be used as a production factor to increase the output of a corporate household. The more population we have, the more workers we can employ. If the population continues to increase, many things need to be planned to overcome this population increase.

Regional income in the APBD comes from original regional income plus central transfer funds to the regions, while the largest original regional income comes from regional taxes and regional levies.

Regional original income is expected to form a fair, proportional, democratic, transparent, and tabular financial distribution system within the framework of implementing decentralization, considering the capabilities, conditions and needs of regional communities (Bastian, 2006). Regional original income is a collection of tax revenues which include; Regional taxes, namely mandatory contributions to regions based on law, with no direct compensation (UU No. 28 of 2009); Regional levies, namely official regional levies for certain services or permits granted by the Regional Government for the benefit of individuals or entities (Law No. 28 of 2009); The results of the management of separated regional assets, which are determined by Regional Regulations guided by the provisions of statutory regulations; Others are legal PAD, and Regional Basic Income which comes from the main source of the regional economy. Research by Nisa & Bahari (2022) shows that regional tax revenues and GRDP have a positive and significant effect on PAD, while population has no effect on PAD in Central Java Province. Other research conducted by Iriqat & Anabtawi (2016) stated that in the early stages (1999-2007) GDP, government spending and consumption had a positive influence on regional tax revenues, while the trade balance had a negative relationship on regional tax revenues. Meanwhile, research conducted by A'yun, et al. (2022) stated that Gross Domestic Product has no effect on revenues originating from PAD in 34 provinces in Indonesia. Other research conducted by Camara (2023) shows that the influx of FDI causes a significant increase in local tax revenues. However, this impact is not visible in natural resource exporting countries whose tax revenues are statistically insensitive to FDI inflows. Research conducted by Maličká (2012) states that population size influences local income in the EU. In another study, Hummel (2020), stated that

increasing population and housing density had a significant indirect impact on income in 300 metropolitan areas in the United States. Meanwhile, research conducted by Wong (2004) states that high property tax collections are negatively correlated with tax capacity. Population density, general price levels, and the presence of local retail sales taxes also play a role in determining tax capacity. Research conducted by Mahardini (2023) partially shows that Gross Regional Domestic Product and population have a significant effect on Regional Original Income. Another research conducted by Sudirman, et al. (2021) shows that simultaneously economic growth and investment have a significant influence on local original income. Research conducted by Getzner & Moroz (2020) states that the small influence of foreign direct investment on regional income is partly the result of political instability, weak government, military conflict in eastern states, and incomplete reform. Ukrainian economy.

RESEARCH METHOD

This research uses quantitative analysis and secondary data in the form of time series and cross section data in the districts and cities of West Nusa Tenggara (NTB) province in annual form with a time span of 2010-2022. The data used in this research was obtained from the Central Statistics Agency (BPS) of NTB Province, and other related sources. The data analysis technique used in processing the quantitative data for this research is the Panel Data Regression Model. Panel data is a combination of two time series data and cross-sectional data (Basuki & Prawoto, 2017). The following is the panel data regression model that will be used in this research:

$$Y = \alpha + \beta_1 X_1 it + \beta_2 X_2 it + \beta_3 X_3 it + \beta_4 X_4 it + et \ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots (1)$$

$$PAD = \alpha + \beta_1 GDRP it + \beta_2 INV it + \beta_3 PP it + \beta_4 JP it + et$$

Information:

Y	= Dependent variable
α	= Constant
$\beta_{1,2,3,4}$	= Regression coefficient of each independent variable
$X_{1,2,3,4}$	= Independent variables
i	= Regency/city
t	= Time
e	= Error Term
PAD	= Original Regional Income
GRDP	= Gross Regional Domestic Product
INV	= Investment
PP	= Government Expenditures
JP	= Population

In carrying out regression with combined time series data, 3 approach methods will be produced, including: 1. Common effect model. This model is the simplest model.

In this model, time or individual dimensions are not considered, so it is assumed that the behavior of data between spaces is the same in various time periods. This method can be completed using the Ordinary Least Square (OLS) approach or least squares technique to estimate regression results. The common effect model equation can be written as follows (Gujarati, 2021):

$$Yit = α + Xitβ + eit\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots (2)$$

Fixed Effect Model. This model has different effects for different individuals. This difference can be offset by differences in reception ability. Therefore, in the fixed effect model each parameter is unknown and will be estimated using a dummy variable technique which can be written as follows:

$$Yit = α + iαit + X'itβ + Ɛit\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots.\ldots\ldots\ldots (3)$$

$$\begin{bmatrix} y1 \\ y1 \\ yn \end{bmatrix} = \begin{bmatrix} α \\ α \\ α \end{bmatrix} + \begin{bmatrix} i & 0 & 0 \\ 0 & i & 0 \\ 0 & 0 & i \end{bmatrix} \begin{bmatrix} α1 \\ α1 \\ αn \end{bmatrix} + \begin{bmatrix} x11 & x21 & xp1 \\ x12 & x22 & xp2 \\ x1n & x2n & xpn \end{bmatrix} \begin{bmatrix} β1 \\ β2 \\ βn \end{bmatrix} + \begin{bmatrix} ε1 \\ ε2 \\ εn \end{bmatrix}$$

Random effect model. This approach model is also called an error component model because parameters that differ between regions and time are included in the error. The estimates carried out in this model will make the disturbance variables interconnected across time and individuals. Using this model will reduce the use of degrees of freedom but will not have an impact on reducing the number, so the implication is that the results of the estimation carried out will be more efficient. The Random Effect model has advantages compared to other models, one of which is obtaining regression results that meet the assumption of homoscedasticity (non-heteroscedasticity). The estimation results of this model were carried out using the Generalized Least Square (GLS) method approach, assuming homoscedasticity and no cross-sectional correlation. This equation model can be rewritten as follows:

$$Yit = α + X'itβ + Wit\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots.\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots (4)$$

To choose the most appropriate panel data management model, several tests can be carried out, namely, Test Chow; Hausman Test; and Lagrange Multiplier test. Results and Discussion In this study, researchers used unbalanced panel data. Unbalanced panel data is the number of observations at different times for each object (Gujarati, 2021).

RESULT AND DISCUSSION

The regression results using the panel data model produce common effect, fixed effect, and random effect equations as in Table 2. After obtaining the results from the three approaches to the panel data model, the next step is to analyze which of the three

models above is most suitable for testing panel data. This can be determined by using a data separation test which consists of two tests, namely the Hausman test and the Chow test. The results of the specification test show which model is used to estimate the influence of Gross Regional Domestic Product (GRDP), investment, government expenditure and population on Regional Original Income (PAD) in West Nusa Tenggara Province for 2010-2021. Based on the results of testing the best model through the Chow test (testing the best model between CEM and FEM) and the Hausman test (testing the best model between REM and FEM), it was found that the best model to be used in this research is the random effect model.

Table 2. Estimation Results for Fixed Effect, Random Effect
and Common Effect Models

Dependent Variable: PAD	Data Panel Model		
	Common Effect	Fixed Effect	Random Effect
Constants	-3.80720	17.70278	11.10070
Prob.	0.1865	0.0005***	0.1501
GDRP	-13889	0.125738	-0.051522
Prob.	0.3010	0.0216**	0.0382**
INV	0.053998	0.048762	0.090042
Prob.	0.0000***	0.0008***	0.0033***
PP	0.999484	0.120165	0.427187
Prob.	0.0000***	0.6002	0.1423
JP	0.032602	0.663355	0.074924
Prob.	0.2056	0.0000***	0.0441**
R^2	0.670940	0.784313	0.383938
F Statistic	54.54224	23.27267	16.67097
Probability (F Statistic)	0.0000***	0.0000***	0.0000***
DW Statistic	0.901230	0.636465	0.972190

Source: Data Processed 2023
Note: *** Sign at α 0.01   ** Sign at α 0.05   * Sign at α 0.1

From Table 3 above, the R-Squared (R2) value is 0.383938. This states that 38.3% of the variation in Original Regional Income (PAD) can be defined by the variables GRDP, investment, government expenditure and Original Regional Income (PAD). Meanwhile, the remaining 61.7% is defined by other variables outside the approach in this research.

Table 3. Random Effect Model Result

Variable	Coefficient	Std. Error	T Statistic	Probability
LOG (GDRP)	-0.051522	0.024544	-2.099211**	0.0382 **
LOG (INV)	0.090042	0.029944	3.007046***	0.0033 ***
LOG (PP)	0.427187	0.289016	1.478076	0.1423

LOG (JP)	0.074924	0.036776	2.037294**	0.0441**
C	11.10070	7.658391	1.449483	0.1501
Weighted Statistics				
R squared			0.383938	
F statistic			16.67097	
Prob (F Statistic)			0.000000	
DW Statistic			0.97219	

Source: Data Processed 2023

Note: *** Sign at α 0.01   ** Sign at α 0.05   * Sign at α 0.1

Next, a simultaneous test was carried out to test the influence of the independent variable on the dependent variable. These results show a significant probability value of the F statistic, namely 0.0000. Because the probability of statistical significance is F < α (0.0000 < 0.05), H0 is rejected and H1 is accepted, which means that the level of GRDP, investment, government expenditure and population can simultaneously have a significant impact on Regional Original Income (PAD). Next, classical assumptions were tested for the best model, namely multicollinearity tests and heteroscedasticity tests. Multicollinearity or Double Collinearity (Multicollinearity) is the existence of a linear relationship between the independent variables X in the Multiple Regression Model. If the linear relationship between the independent variables A good regression model is a model that does not contain multicollinearity, but if the model contains multicollinearity, the relationship between the dependent variable and the independent variable will be disrupted.

Table 4. Multicollinearity Test

	PAD	GDRP	INV	PP	JP
PAD	1.000000	-0.195284	0.066639	0.764564	0.339125
PDRB	-0.195284	1.000000	0.092483	-0.170785	0.190508
INV	0.066639	0.092483	1.000000	0.082632	0.274053
PP	0.764564	-0.170785	0.082632	1.000000	0.534019
JP	0.339125	0.190508	-0.274053	0.534019	1.000000

Source: Data Processed 2023

The heteroscedasticity test is to find out whether there is a difference in variance between a residual and other observations. A regression model that meets the requirements is a model whose observation residuals have the same variance, remain constant, or are called homoscedasticity.

Table 5. Heteroscedasticity Test Results

Variable	Coefficient	Std. Error	T Statistic	Probability
LOG (GDRP)	-0.104235	0.081317	-1.281828	0.2027

LOG (INV)	0.029009	0.05979	0.485183	0.6285
LOG (PP)	-0.006695	0.302455	-0.022136	0.9824
LOG (JP)	0.013396	0.078689	0.170237	0.8651
C	0.866967	8.106009	0.106954	0.915

Source: Data Processed 2023

Based on the table above, the probability value for each variable in the equation model is above the 5% significance level (> 0.05). This shows that this model is free from heteroscedasticity problems. The results of data processing through the statistical t test that has been carried out show that at a significance level of 5%, the GRDP variable has a negative and significant influence on local original income in West Nusa Tenggara Province for the 2010-2021 period. The results obtained are in line with previous research conducted by Arisandi (2022) which stated that GRDP has a negative effect on local original income in Sumbawa Regency, the high and low growth of GRDP currently does not significantly influence the size of PAD. One of them could be caused by the PAD component which is directly related to the level of economic growth whose potential has not been optimally explored (Doni, 2018). Meanwhile, in this research GRDP has a negative and significant influence on PAD, meaning that an increase in GRDP cannot have a positive impact on PAD. The results of data processing through the statistical t test that has been carried out show that at a significance level of 5%, the investment variable has a positive and significant influence on PAD in West Nusa Tenggara Province for the 2010-2021 period. Positive and significant investment value can increase PAD through the large number of investors entering the area and creating jobs which of course can increase economic growth. The results obtained are in accordance with previous research conducted by A'yun, et al. (2022) that investment has a positive and significant effect on PAD. To encourage economic growth and increase local income, foreign investment and domestic investment are needed. To encourage accelerated investment that can benefit the region, the government needs to improve infrastructure and create a conducive climate. Rapid economic growth in an area will attract many investors to invest, this can increase production capacity in the economy due to increased demand for goods. And ultimately it has an impact on increasing PAD.

The results of data processing through the statistical t test that has been carried out show that at a significance level of 5%, the government expenditure variable has an insignificant influence on PAD in West Nusa Tenggara Province for the 2010-2022 period. The results obtained are in accordance with previous research conducted by Ikram, (2017) that government spending has an insignificant influence on PAD. This is contrary to the Keynesian school which explains that government spending can spur economic growth through increasing aggregate demand for goods and services (Fadhilla, 2022). This happens because the regional budget (APBD) is divided into various programs, both development programs and other social programs, which further optimize the

economy. Budget allocations for public goods or services are comparable to other programs or budgets, such as: Construction facilities, usually lower. Health, education, and incentives for civil servants (L.K. et al., 2017). The results of data processing through the statistical t test that has been carried out show that at a significance level of 5%, the population variable has a positive and significant influence on PAD in West Nusa Tenggara Province for the 2010-2022 period. The results obtained are in accordance with previous research conducted by Hasanur & Putra (2017) that population size has a positive and significant effect on PAD. The positive influence of population on PAD indicates that many residents have started working or are productive residents. According to Adam Smith's theory, population growth has a positive effect on regional income if the population of a region is always productive so that they can pay the taxes or levies imposed by the government. So, if the population in a region increases, it will have a positive impact on the economy, but it must be accompanied by capital formation, which at a certain time will have a direct impact on the generation of original regional income, through collecting taxes and levies from residents to the regional government.

CONCLUSION

GRDP has a negative and significant effect on Original Regional Income (PAD). This means that an increase in GRDP will cause a decrease in Original Regional Income (PAD). One of the factors that causes GRDP to have a negative effect is the purchase of goods from outside the West Nusa Tenggara region or foreign goods and the government's less than optimal management of the potential that exists in West Nusa Tenggara Province. Investment, government spending and population have a positive and significant effect on Original Regional Income (PAD). This means that increasing investment, government spending and population will cause an increase in Original Regional Income (PAD). Investment plays an important role in economic growth because it can increase production capacity, open up jobs and expand employment opportunities so that economic growth is created and is able to have a good impact on Regional Original Income (PAD). An increase in government spending has no effect on Original Regional Income (PAD). The existing government expenditure structure tends to be dominated by personnel expenditure rather than capital expenditure. On the other hand, the use of this smaller portion of capital expenditure is still less targeted. The infrastructure development that is carried out tends not to be on target, so that the impact on economic growth that should be maximum is not as expected and is not felt by the community, so that government spending has no influence on Regional Original Income (PAD).

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