

Effect of Local Taxes, Regional Levies and General Allocation Funds (DAU) on the Economic Growth of Local Governments in Bali Province

Ni Made Yunita Sari Savitri¹, Anak Agung Gede Suarjaya²

Faculty of Economics and Business, University of Udayana (Udayana), Bali, Indonesia

ABSTRACT: This study aims to examine and analyze the effect of local taxes, regional levies and general allocation funds on the economic growth of local governments in Bali Province. This research was conducted in eight districts and one city in the province of Bali. The data analysis technique used is multiple linear regression analysis. The results of this study are (1) local taxes have no effect on economic growth (2) regional levies have a positive effect on economic growth (3) general allocation funds do not affect economic growth.

KEYWORDS: *local taxes, regional levies, general allocation, economic growth*

I. INTRODUCTION

The state is an area occupied by a group of people and has a government agency whose role is to take care of the interests of the state. One example is improving services to the community for example improving health, education and safety services. Improving services to the community has a close relationship with the implementation of regional autonomy policies. Law No. 32 of 2004 explains that regional autonomy is the right of authority and obligation of autonomous regions to regulate and manage their own government affairs and the interests of local communities in accordance with statutory regulations. According to Badrudin & Siregar (2015) with regional autonomy, local governments can better understand the needs of their regions and are able to promote their regions with their potential. The existence of regional autonomy, local governments are required to be more independent in managing their regional revenue. Provision of this service has a close relationship with economic growth, economic growth is a process of increasing income due to increased goods and services in all economic activities of a country. According to Mukhlis & Simanjuntak (2018) high economic growth is an increase in production output, high economic growth means changes in value added in the utilization of production factors. The central government and regional governments have the function to encourage and facilitate development in order to achieve economic growth to improve the welfare of the community. Regional development is a process of change that includes the entire social system which is at the same time a process of developing the entire state administration to realize regional goals, one of which is economic growth (Muti'ah, 2017).

Economic growth is the development of activities in the economy which causes the goods and services produced in the community to increase and the prosperity of the community to increase. Economic growth can be seen from the increased output such as technological development, and various innovations in the social field, this economic growth shows the extent to which economic activity will generate additional income for an area in a certain period (Kusumawati & Wiksuana, 2018). According to Mutiara (2015) economic growth is one of the important indicators in conducting an analysis of economic development that occurs in a region within a certain time period so that the welfare of its people is achieved. One indicator of the success of the region in the welfare of its people is the increase in economic growth marked by the achievement of an increase in GRDP from year to year. Increased economic growth in an area will be reflected in the increase in income owned by a region. Economic growth shows the extent to which economic activity can increase the production of goods and services in generating additional income to the community (Sukirno, 2010: 423). High economic growth encourages local governments to carry out regional development which can be realized through the provision of facilities, infrastructure and infrastructure aimed at the public interest (Widiasih & Gayatri, 2017). Indicators of regional success in the welfare of its people is the increase in economic growth marked by the achievement of an increase in GRDP from year to year. According to Weley et al. (2017) Gross Regional Domestic Product (GRDP) is the overall value of goods and services obtained from all economic activities carried out in the area. There are two types of prices for the GRDP calculation, namely the GRDP At Current Prices and the GRDP At

Constant Prices. GRDP based on current prices are calculated using prices that apply annually, and GRDP at constant prices are calculated using prices for a certain year. GRDP based on current prices can be used to see the economic structure, and GRDP at constant prices to see economic growth.

In the era of regional autonomy, local governments were given the authority or the right to make policies that were adapted to the local conditions. One way to realize economic growth in a region is by exploring sources of regional income. Mohammed et al. (2015) stated that income is income that is collected by public authorities in the form of mandatory contributions from people or entities. The revenue needed by the government to finance its expenses continues to increase. Income can be in the form of funds needed by the government to finance its activities. The regional income can be through local taxes, user fees and DAU.

Law No. 28 of 2009 explains that regional taxes, hereinafter referred to as taxes, are mandatory contributions to regions owed by individuals or entities that are coercive based on the law, with no direct compensation and are used for regional needs for the greatest prosperity of the people. Local tax revenue is an important source of funds for financing development in the region. Success in tax collection is determined by factors of public awareness to pay taxes and the ability of officials to carry out their duties in the field (Halim, 2014: 171). Mahmudi (2010: 21) explains that local taxes provide the largest contribution to the receipt of Regional Original Revenues. The contribution of local taxes to total regional income also continues to increase indirectly can affect economic growth. According to Saragih (2018) a significant increase in tax revenue will affect Indonesia's economic growth because the revenue can be used to run the country, including development in various sectors with the ultimate goal of creating prosperity for the people of Indonesia. The success of tax revenue in various regions is marked by increased tax revenue which will ultimately have an impact on increasing economic growth. This statement is supported by research conducted by Yunita&Sentosa (2015), Mutiara (2015), Sunarto&Sunyoto (2016), Dewi&Budhi (2018), Watulingas et al. (2018), Saragih (2018), and Sufardi (2019) who found that local taxes had a positive and significant effect on economic growth. However, the study is different from that conducted by Mononimbar et al. (2017), Munandar (2017) and Ibrahim et al. (2019) found that regional taxes had no effect on economic growth.

Regional levies as payments for certain services or permits that are specifically provided or provided by local governments for the benefit of individuals or entities (Law No. 28 of 2009). Halim (2014: 170) explains that in relation to the granting of autonomy to the regions in planning, exploring, managing, and using regional finance in accordance with local conditions, the largest potential source of revenue contributing PAD to the average local government in Indonesia is from the local tax sector and regional levies. Ilyas (2014: 6) explains that generally these levies are given for payments in the form of services or certain licenses granted by the government to each person or entity. Regional user fees are generally the second source of income for PAD contributors after local taxes. Even for some regions, the revenue from regional levies is higher than the local tax (Mahmudi, 2010: 25). In relation to economic growth, local governments are expected to be able to optimize their regional income sources. One of them is regional levies which is also an Indonesian taxation system. Therefore, the region should try as optimal as possible to explore the potential sources of existing regional fees. This statement is supported by research conducted by Husna& Sofia (2013), Mutiara (2015) and Sufardi (2019) who found that regional levies had a significant positive effect on economic growth. However, the study was different from that conducted by Juwari et al. (2016), Mononimbar et al. (2017) and Dewi&Budhi (2018) who found that regional levies had no significant effect on economic growth.

Government Regulation No. 55 of 2005 explains that the Balancing Fund is a fund sourced from APBN revenue allocated to the region to fund regional needs in the context of the implementation of Decentralization, the balance fund consists of the General Allocation Fund (DAU), Special Allocation Fund (DAK), Revenue Sharing Fund (DBH). Law No. 33 of 2004 explains that the General Allocation Fund, hereinafter referred to as DAU, is a fund sourced from APBN revenues allocated with the aim of equitable distribution of inter-regional financial capacity to fund regional needs in the context of implementing decentralization. This government transfer fund shows the level of independence of a region, the greater the DAU received by the regional government, it shows the region is still dependent on the central government. DAU is expected to be used to encourage the independence of local governments in carrying out their duties serving the community. This statement is supported by research conducted by Siswiyanti (2015), Panji&Indrajaya (2016), Anwar et al. (2016), Nisa (2017) and Talangamin et al. (2018) which gets the result that DAU has a positive and significant effect on Economic Growth. However, the study is different from that conducted by Putri (2015), Azis (2016), Dewi&Suputra (2017), Kusumawati&Wiksuana (2018) and Arina et al. (2019) which gets the result that DAU has no effect on economic growth.

The results of previous studies conducted in several regions showed different results so that the results of previous studies became a research gap that researchers used to re-examine the variable. Based on the research gap, this research examines the Effect of Regional Taxes on Regional Levies and DAU on the Economic Growth of Local Governments in the Regencies / Cities of the Province of Bali.

II. LITERATURE REVIEW AND DEVELOPMENT HYPOTHESIS

According to Sunarto&Sunyoto (2016) in general, the increase in the business of hotels, restaurants, entertainment in the region has a positive impact in the area, in addition to local government revenue has increased, people's income has also increased. People's purchasing power will be higher and the velocity of money in the regions will also increase. This makes economic growth increase. Revenue from both the central and regional governments largely comes from taxes. Local tax revenue is used for the prosperity of the people through economic growth and regional development. Success in tax revenues in various regions will have an impact on increasing economic growth (Saragih, 2018). Increased tax revenue will increase output in the form of goods and services produced, because local taxes are used as capital for production activities that produce outputs of goods and services (Mutiara, 2015). The statement is in line with research conducted by Yunita&Sentosa (2015), Mutiara (2015), Sunarto&Sunyoto (2016), Dewi&Budhi (2018), Saragih (2018), Watulingas et al. (2018), Sufardi (2019) which states the results that local taxes have a positive and significant effect on economic growth. Based on the explanation above, the first hypothesis in this study is as follows:

H1: Local taxes have a positive effect on economic growth

Applicability of Law No. 28 of 2009 concerning Regional Taxes and Regional Levies, gives great authority to the regions in an effort to increase PAD revenue aimed at increasing regional accountability in service provision. Ilyas (2014: 6) explains that generally these levies are given for payments in the form of services or certain licenses granted by the government to each person or entity. Regional user fees are generally the second source of income for PAD contributors after local taxes. The statement is in line with research conducted by Husna& Sofia (2013), Mutiara (2015), Sufardi (2019) which states that the results of regional levies have a significant positive effect on economic growth. Based on the explanation above, the second hypothesis in this study is as follows:

H2: Regional levies has a positive effect on economic growth

According to Badrudin&Siregar (2015) DAU can be classified as a general-purpose grant that gives full discretion to local governments to spend funds according to their priorities. To optimize DAU which has an impact on economic growth, it is necessary to manage budget allocation as one of the revenue management strategies. This budget allocation management strategy can encourage and accelerate economic growth while also becoming a tool to reduce regional inequality. This statement is in line with research conducted by Siswiyanti (2015), Panji&Indrajaya (2016), Anwar et al. (2016), Nisa (2017), Talangamin et al. (2018) which states the results that the DAU has a positive and significant effect on Economic Growth. Based on the explanation above, the third hypothesis in this study is as follows:

H3: DAU has a positive effect on Economic Growth

III. METHODS

The study was conducted by accessing the official website of the BPS of the Province of Bali (bali.bps.go.id) which provides data on economic growth, data on local tax realization, data on realization of regional user fees and DAU realization data in 2014-2018. The object of this research is the economic growth of local governments in the regencies / cities of Bali Province in 2014-2018.

The population and sample in this study are regional income in eight districts and one city in Bali Province in 2014 - 2018. The sampling method used is the saturated or census sampling method. This study uses a non-participant observation data collection method, which is the method carried out by the researcher making observations where the researcher is not directly involved and the research is an independent observer (Sugiyono, 2013: 204). The analysis technique used in this study is multiple linear regression techniques.

IV. RESULT AND DISCUSSION

4.1 Descriptive statistics

Descriptive statistics are carried out aiming to find a picture of the magnitude of the minimum value, maximum, mean, and standard deviation (Standard Deviation) of local taxes, regional levies and DAU on economic growth. The results from the descriptive statistics are as follows:

Table 1: Descriptive Statistics Result

	N	Minimum	Maximum	Mean	Std. Deviation
Local Tax	45	11.802.144	3.872.911.783	499.132.951	952.996.180
Regional Levies	45	8.836.894	256.246.039	43.779.642,3	52.284.518.3
DAU	45	286.763.106	982.698.080	623.956.328	171.188.624
Economic Growth	45	5,06	7,00	6,0369	0,48951
Valid N (listwise)	45				

source(Primary Data Processed), 2019

4.2 Classic assumption test

The classic assumption test is a stage that must be carried out to test the data collected before carrying out multiple linear regression analysis. The purpose of the classic assumption test is to obtain a good regression model by testing the variable quick ratio, return on assets, and the exchange rate against stock returns. The tests conducted are: normality test, autocorrelation test, multicollinearity test, and heteroscedasticity test.

Normality test is performed to determine the residuals in the regression model in the study are of a normal distribution or not (Utama, 2016: 99). Regression models are said to be good if the data distribution follows the normal distribution (Rimbawan, 2010: 268). In this study the regression model can be said to be normal or not, can be done by doing the Komogorov-Sminarnov test.

Table 2: normality Test Result

		Unstandardized Residual
N		45
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	0.41577908
Most Extreme Differences	Absolute	.103
	Positive	.094
	Negative	-.103
Test Statistic		.103
Asymp. Sig. (2-tailed)		.200

source(Primary Data Processed), 2019

Based on table 2, 2-tailed significant value of 0.200 is greater than 0.05 (sig. = 0.200 > 0.05), this indicates that the local tax variables, regional levies, DAU and economic growth are normally distributed.

The emergence of autocorrelation in the regression model is caused by the research that has been done previously in a sequence and has an interrelated relationship (Rimbawan, 2010: 267). In this study, the autocorrelation test was performed by conducting the Durbin-Watson Test. If the Durbin-Watson (DW) value is smaller than -2 or greater than +2 then the regression model autocorrelation occurs, whereas if the Durbin-Watson (DW) value ranges between -2 and +2 then the regression model does not occur autocorrelation (Foresters, 2010: 268).

Table 3: Test Result Autocolleration

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.528 ^a	0.279	0.226	0.430722	1.812

Source (Primary Data Processed), 2019

Based on table 3 results, the Durbin-Watson (DW-test) obtained was 1,812. Furthermore, to find out whether or not there is autocorrelation, a comparison is made between the DW-test and DW-table values. The amount of data in this study were 45 data, the number of independent variables (k) was 3, and the level of significance used in this study was 5% (0.05) obtained by DW-table value of 0.38 and value of 1, 67 so that the value of 4-dL = 3.62 is obtained and the value of 4-du = 2.33. Based on the results of these calculations, the area that is free from autocorrelation is located at the value of du (1.67) to 4-du (2.33), then the DW-test value of 1,812 lies in the area free of autocorrelation. This means that the regression model used is free from autocorrelation.

Multicollinearity test is used to determine whether there is a correlation (linear relationship) between one independent variable and another independent variable in the regression model. The correlation between independent variables can be known by looking at the value of the variance inflation factor (VIF). The regression model is said to not contain multicollinearity if the tolerance value is more than ten percent or the VIF can be said to be less than ten percent (Utama, 2016: 111).

Table 4: Test Result multicollinearity

Model		collinearity Statistics	
		tolerance	VIF
1	(Constant)		
	Local Tax	.864	1.157

	Regional Levies	.711	1.407
	DAU	.760	1.316

source(Primary Data Processed), 2019

Based on the results of table 4 presented, it can be seen that the tolerance value of the three independent variables is greater than 0.1 (10%), namely the local tax of 0.864, the regional levy of 0.711 and the DAU of 0.760. The VIF value of the three variables is less than 10, namely the local tax of 1.157, the regional levy of 1.407 and the DAU of 1.316. Based on the test results above, it can be concluded that there is no multicollinearity of the three independent variables.

Heterokedastisitas test is used to determine the presence or absence of heterokedasticity symptoms between the first observation residual with the other observations in the regression model (Utama, 2016: 112). The method that can be used to determine the presence or absence of heterokedasticity in the regression model is the Glejser method. This method, if the independent variables used in the study do not have a significant effect on absolute residuals (ϵ_i), then this indicates that the regression model in the study carried out does not contain symptoms of heterokedasticity (Utama, 2016: 112).

Table 5: Test Result Heteroskidastiy

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	0.291	0.217		1.337	0.189
	Local Tax	-0.044	0.072	-0.101	-0.606	0.548
	Regional Levies	0.291	1.114	0.048	0.262	0.795
	DAU	0.059	0.294	0.036	0.199	0.843

Source (Primary Data Processed), 2019

Based on the results of table 5 presented, it can be seen that local taxes, regional levies and DAU have a significance respectively in the amount of 0.548, 0.795, 0.843. The significance value owned by local taxes, local user fees and DAU is greater than the significance level used by 5% (0.05). Heterokedastisitas test results can be concluded that there are no symptoms of heterokedastisitas in the model used.

4.3 Test Multiple Linear Regression Analysis

Multiple linear regression analysis techniques can explain the effect of each independent variable on the dependent variable that is used partially or together. Calculation of the variables through Microsoft Excel and SPSS programs. This multiple linear regression analysis is used to test and analyze the effect of Regional Taxes, Regional Levies and DAU on economic growth measured through GRDP in eight Regencies and one City in Bali Province. The results of the multiple linear regression analysis of this study are as follows:

Table 6: Summary of Results of Multiple Linear Regression

Model		Coefficients unstandardized		standardized Coefficients	t	Sig.
		B	Std. Error	beta		
1	(Constant)	5.827	0.362		16.089	.000
	Local Tax	0.107	0.12	0.127	0.888	0.380
	Regional Levies	5.449	1.855	0.462	2.937	0.005
	DAU	-0.045	0.49	-0.014	-0.091	0.928
R square	0,279					
F Count	5,277					
F sig	0,004					

source(Primary Data Processed), 2019

Based on table 6 that has been presented the multiple linear regression equation as follows:

$$Y = 5,827 + 0,107X_1 + 5,449X_2 - 0,045 X_3 \dots\dots\dots (1)$$

Based on the multiple linear regression equation above, it can be explained as follows:

- 1) The local tax coefficient (X_1) value of 0.107 shows that if the local tax (X_1) rises by one billion rupiah, while local user fees (X_2) and DAU (X_3) are assumed to be fixed, the GRDP (Y) will increase by 0.107 percent .
- 2) The value of the regional levies coefficient (X_2) of 5.449 shows that if the regional levies (X_2) rises by one billion rupiah, while the local tax (X_1) and DAU (X_3) are assumed to be fixed, then the GRDP (Y) has increased by 5.499 percent .

3) The coefficient value of DAU (X3) of -0.045 shows that if the DAU (X3) rises by one billion rupiah, while local taxes (X1) and local user fees (X2) are assumed to be fixed, the GRDP (Y) decreases by -0.045 percent

The coefficient of determination is used to find out how much the variation of the dependent variable will be able to be explained by the variation of the independent variable while the rest is explained by other variables outside the model used. The value of R Square in this study amounted to 0.279, which means that 27.9 percent of variation or changes in economic growth can be explained by variations in the independent variables namely Local tax, regional levies, and DAU. The remaining 70.3 percent is explained by other variables outside the regression model used.

Based on the results of the analysis presented, the F test significance value of 0.004 is smaller than 0.05 ($0.004 < 0.05$). This means that the Local tax, regional levies, and DAU variables simultaneously influence the economic growth of local governments and the regression model is feasible to use in this study.

Based on the analysis results that have been presented, it is obtained the significance value of the t test of the three independent variables is smaller than 0.05. This means that the variable local tax and DAU not significant effect on economic growth and regional levies have a positive and significant effect on economic growth.

V. HYPOTHESIS AND RESULT

Effect local taxes on economic growth

Based on the test results, the effect of local taxes on economic growth of the district / city government of Bali Province obtained a regression coefficient value of 0.107 and a significance value of 0.380 greater than the 0.05 level of significance which indicates that local tax variables did not statistically influence economic growth in District / City Regional Government of Bali Province. The results of this study indicate that local taxes are one source of the Regional Revenue Budget (APBD) that is used for the prosperity of the people can not be used optimally for economic growth. According to Munandar (2017) tax has a two-sided impact on economic growth. In terms of state revenue, high tax revenues encourage an increase in government spending that spurs the regional economy resulting in an increase in regional economic growth. Viewed from the other side, the imposition of tax rates set by the government that is too high directly causes a decrease in the level of public consumption and vice versa.

The results of this study indicate that local taxes have no effect on economic growth. These results are in line with previous studies conducted by Mononimbar et al. (2017), Munandar (2017) Ibrahim et al. (2019) which gets the result that local taxes have no effect on economic growth.

Effect of regional levies on the economic growth

Based on the test results, the effect of regional levies on the economic growth of the district / municipality governments of Bali Province obtained a regression coefficient of 5.449 and a significance value of 0.005 smaller than the 0.05 level of significance which indicates that regional levies have a statistically positive effect on economic growth in District / City Regional Government of Bali Province. In theory, according to Mahmudi (2010: 25) local user fees are generally the second source of income for PAD contributors after local taxes. Even for some regions, the revenue from regional levies is higher than the regional tax Halim (2014: 170) explains that in relation to the granting of autonomy to the regions in planning, exploring, managing, and using regional finance in accordance with local conditions, the largest potential source of revenue contributing PAD to the average local government in Indonesia is from the local tax sector and regional levies. Local user fees can be obtained through various aspects that have been regulated in Law No. 28 of 2009 concerning regional taxes and levies.

The results of this study indicate that regional levies has a positive effect on economic growth. These results are in accordance and support the existing theories and are in line with previous research conducted by Husna& Sofia (2013) Mutiara (2015) and Sufardi (2019) who found that regional levies had a significant positive effect on economic growth.

Effect of DAU on the economic growth

Based on the test results, the effect of DAU on the economic growth of the district / city government of Bali Province obtained a regression coefficient value of -0.045 and a significance value of 0.928 greater than the 0.05 level of significance indicating that the DAU variable did not statistically influence economic growth in the government Regency / City area of Bali Province. The results of this study indicate that the DAU, which is one of the transfers of central government funds to the regional governments of Bali Province in the 2014-2018 period, is sourced from the state budget (APBN), which is allocated with the aim of equitable distribution of financial capacity between regions to fund needs regions in the context of implementing regional autonomy cannot be used optimally to economic growth. According to Kusumawati&Wiksuana (2018) the greater the DAU received by the region, can reduce the rate of economic growth. This is due to DAU absorption which has not been maximized. According to the Minister for National Development Planning (PPN), the DAU allocation is still lacking in quality. Some local governments still use DAU to cover operational costs such as personnel

expenditure. This causes the DAU's role in economic growth to become a variation from one region to another (Economy & Business, 2019). Based on this research, it is hoped that the governments of each region can optimize and prioritize the allocation of DAU in areas that are directly in contact with public interests such as infrastructure and facilities that can encourage regional economic growth.

The results of this study indicate that DAU has no effect on economic growth. These results are in line with previous studies conducted by Putri (2015), Azis (2016), Dewi&Suputra (2017), Kusumawati&Wiksuana (2018), Arina et al. (2019) which gets the result that DAU has no effect on economic growth.

VI. CONCLUSION

Based on the results of data analysis and discussion previously explained, the conclusion of the results of this study is that regional levies has a positive effect on economic growth. This shows that the increase in regional levies has an impact on economic growth. While local taxes and DAU have no effect on economic growth. This shows that local taxes and DAU cannot be used optimally to encourage economic growth.

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