

# Analysis of Financial Independence of Regency/City Governments in Java Island Based on Comparison and High Local Original Revenue (PAD)

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**Abstract.** The independence of the Regional Government is very important because in Indonesia since 1999 regional autonomy has been applied. However, the achievement of good performance still cannot be fulfilled by all Cities/Regency. The purpose of this study was to determine the interrelationships and comparisons between various financial performance indicators in City/Regency Local Governments. All Cities/Regency on the island of Java are the population in this study. A sample of 113 Cities/Regency was taken based on predetermined criteria. A quantitative approach and descriptive analysis of all indicators were used to answer the research questions. The results of this study indicate that the comparison of PAD based on the type of region and regional potential in the five provinces on the island of Java is not evenly distributed. It was also found that the high PAD owned by the City/Regency became a factor supporting the high or increasing the value of other factors such as Total Assets and Total Capital Expenditure. This research is expected to reveal the performance of the City/Regency in terms of PAD and other related factors as an illustration of regional financial independence in the City/Regency.

**Keywords:** Descriptive Analysis, Local Original Revenue, Regional Potential

## 1 Introduction

The rate of economic growth is one of the important goals of local and central governments. Economic growth encourages local governments to carry out economic development by managing existing resources and forming a partnership pattern with the community to create new jobs that will affect the development of economic activities in the area (Kuncoro, 2014). Economic development is marked by increasing productivity and income per capita of the population so that there is an improvement in welfare. Economic growth is a process of

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increasing output per capita as measured by Gross Regional Domestic Product. Economic growth aims at sustainable economic improvement.

Indonesia entered the era of regional autonomy and fiscal decentralization after the issuance of Law no. 22 of 1999 concerning regional autonomy. Government affairs are partly transferred from the central government to local governments. Most of the government affairs before the reform were handled by the central government, so after the reform most of the government affairs were delegated to the regions. This transfer also has an impact on the transfer of the budget for the fulfillment of these affairs from the center to the regions. Regional autonomy and fiscal decentralization were followed by financial reforms. Financial reform is carried out at all stages of the state financial process, starting from planning and budgeting, budget execution, to financial accountability and auditing. The right to autonomy

Regional financial independence is a picture of local governments in terms of regional dependence on central and provincial government funding sources. It can be seen in terms of the amount of Local Original Revenue obtained by each district/city government, if the Local Original Revenue is greater than the assistance provided by the central government, it can be said that the level of regional financial independence in the city government is high (Andriani & Wahid, 2018). Seban According to Prakoso et al. (2019) an assessment of a region's ability to manage finances can be seen from the size (PAD) that can be obtained by the region concerned, if the higher PAD value indicates the smaller the value of each region's dependence on government funding center. Local Original Revenue is the main point for measuring the level of regional financial independence, the level of regional financial independence will continue to increase if the Local Original Revenue is greater than the assistance funds provided by the central government. High PAD can indicate that local governments have a higher level of prosperity than regions with low PAD. The level of prosperity will certainly have an impact on a better level of performance. With the implementation of decentralization, local governments have the opportunity to empower all potentials in order to obtain high PAD. PAD is all regional revenues originating from regional original economic sources (Saraswati & Rioni, 2019).

Regional work capacity is measured using three ratios, namely: the ratio of fiscal decentralization, the ratio of dependence, and the ratio of independence. Fiscal decentralization ratio, which means: the ability of local governments in order to increase local revenue in financing regional development. The dependency ratio is a measure of the level of local government's ability to finance local government activities by looking at the level of dependence of the local government on the central or provincial government, while the independence ratio shows the local government's financial ability to finance government activities, development, and services to the community.

However, not all local governments have the ability to obtain high PAD, with various obstacles faced. Areas that fall into the "dry" category or contribute minimally, often even see that these conditions are actually profitable so that they do not create significant efforts to increase their PAD. Awful condition paand areas that have low PAD. With low PAD, it means that dependence on the central government is higher (Prasetyo, 2020). In addition, the level of regional creativity in increasing PAD is related to the perspective of regional autonomy, namely the implementation of real and responsible regional autonomy and the acceleration of the development process and regional economic growth. sources of regional income without burdening the community, but opening up business opportunities based on regional economies that are in line with regional potential (Nasir, 2019). The achievement of a regional autonomy will not be achieved if the district/city government does not explore regional potentials to increase their regional financial independence (Prakoso et al., 2019). Other than that, when regional autonomy is not implemented properly then the government in the district/city will not be separated from dependence on the central or provincial government.

Based on the studies mentioned above, it can be seen that not all local governments are able to process all the resources owned by their regions to produce high PAD. Java is an island that has the highest level of development progress in Indonesia with a tendency for high PAD values. Economic activity in Indonesia is concentrated in this region. The wealth of natural resources, an educated young age workforce, a vast domestic market that is growing rapidly, combined with complete facilities and infrastructure are factors that make Java Island superior. Rapid economic growth in Java also affects changes and patterns of spatial planning. On the island of Java, cities are growing rapidly, in line with the rapid growth of industry, trade and services. The nodes of production and distribution in Java have developed into cities with all the facilities. This economic growth can be seen from the contribution of Gross Regional Domestic Product, based on a comparison of provinces in Indonesia, the three largest contributing provinces in Java are DKI Jakarta (16.5%), East Java (14.7%), and West Java (14.3%). Judging from the sector's role, Java Island is still the largest contributor in the secondary sector (industrial, electricity, gas, and clean water and construction sectors) and the tertiary sector (trade sector, financial transportation, and services). However, based on these conditions, does Java Island have a level of PAD that is evenly distributed in all cities and regencies in it, so that Java Island can be used as a reference by other Regional Governments in increasing PAD based on the potential of the area it has. This needs to be investigated in more depth. So based on this phenomenon, the purpose of this study is to find out the comparison of Local Original Revenue based on the type and regional potential of the City/Regency Regional Government in Java for the 2014-2018 fiscal year. The data used in this study is the data for the fiscal year before the Covid outbreak-19. The focus of this research is to find out what are the supporting factors for the high PAD, and how to compare PAD based on the type and potential of each region, so that it is expected to provide an overview of the management of regional potential for other local governments and also as a reference for further research.

## 2 Literature Review

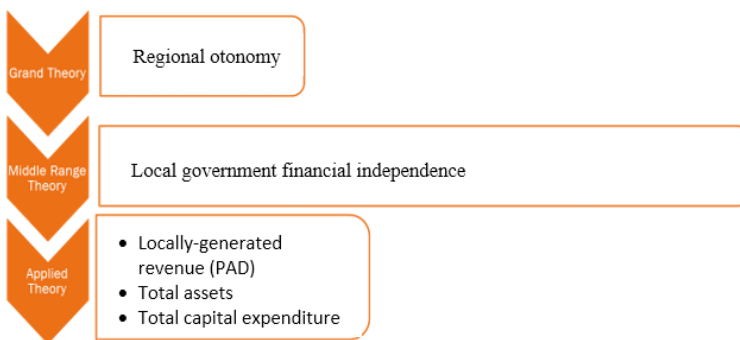


Fig 1. Theory Concept Mapping

### 2.1 Regional autonomy

Based on Law Number 32 of 2004 as amended by Law Number 12 of 2008 concerning Regional Government, the definition or the meaning of regional autonomy are as follows: "Regional autonomy is the right, authority, and obligation of an autonomous region to regulate and manage its own government affairs and the interests of the local community in accordance with statutory regulations". The implementation of regional autonomy policies

causes regions to be able to explore and develop the potentials of the regions. Halasvoka & Halasvoka (2016) suggest that the potentials of the regions have an influence on the quality and scope of services to the community.

## **2.2 Financial independence**

Regional finances are all rights and obligations that can be valued in currency, as well as everything in the form of money or goods that can be used as regional wealth (Halim, 2007). Based on Law Number 32 of 2004, regional financial independence means that the government can develop its own financing and financial accountability within the framework of the principle of decentralization, and build its own regional government.

## **2.3 Definition of Local Revenue**

According to the Law of the Republic of Indonesia Number 33 of 2004, Local Original Revenue is regional income obtained based on applicable regional regulations. Sources of Local Original Revenue consist of regional tax proceeds, regional retribution proceeds, separated regional wealth management results, and other legitimate regional original revenues.

## **2.4 Total Assets**

According to Hilmi & Martani (2012) non-current assets are assets that do not meet the definition of current assets. Non-current assets are as follows:

- a. Long-term investment, usually includes several forms, either in the form of investments in bonds and stocks, or investments in the form of funds set aside for certain purposes (sinking fund).
- b. Fixed assets are tangible assets used in the entity's operations, such as land, buildings, machinery, and furniture.
- c. Intangible assets are assets without physical form that are not in the form of financial instruments, such as patents, copyrights, franchises, and goodwill.
- d. Other non-current assets, such as long-term receivables and prepaid expenses – long-term.

## **2.5 Total Capital Expenditure**

According to Government Regulation No. 71 of 2010, that "Capital spending is a regional government expenditure whose benefits exceed 1 fiscal year and will increase regional assets or wealth and will further increase regional assets or wealth and will further increase routine expenditures such as maintenance costs for the group. general administration expenditure. Specifically, the source of funding for capital expenditures has not yet been determined (Priatna & Purwadinata, 2019). However, the amount of the purchase/procurement value or construction of tangible fixed assets is budgeted in capital expenditures only for the purchase/build price of assets (Permendagri 13 of, 2006).

## **3 Method**

The research method used is descriptive analysis method. According to Sugiyono (2017) descriptive analysis is a statistic used to analyze data by describing or describing the data that

has been collected as it is without intending to make conclusions that apply to the public or generalizations. The data used in this study is secondary data for 2014-2018 originating from Local Government Financial Reports (LKPD) and BPK reports that are officially released, as well as Data on the Realization of Government Revenue in the City/Regency according to types of receipts issued by the Central Statistics Agency (BPS). The population of this research is 113 Cities/Regency in Java Island but does not include cities in DKI Jakarta Province. The design analysis technique in this study is correlation analysis as a measuring tool to determine the relationship between factors supporting the high PAD and descriptive analysis to determine the comparison of PAD between local governments, in detail as follows:

### 3.1 Correlation Coefficient Analysis

To measure the closeness of the relationship between two variables and to determine the direction that occurs. According to Sugiyono (2007) the Pearson correlation coefficient can be searched using the following formula:

$$r = \frac{n(\sum XY) - (\sum X)(\sum Y)}{\sqrt{\{n(\sum X^2) - (\sum X)^2\}} \sqrt{\{n(\sum Y^2) - (\sum Y)^2\}}}$$

Information:

- r = Correlation coefficient
- X = Independent Variable
- Y = Dependent Variable
- N = Amount of data

### 3.2 Coefficient of Variation

According to Sugiyono (2007) the coefficient of variation is a comparison between the standard deviation ( $\sigma$ ) and the average value ( $\mu$ ). The coefficient of variation is usually expressed as a percentage. Its purpose is to observe the variation of the data or the distribution of the data from the arithmetic mean. If the coefficient of variation is smaller, then the data is more homogeneous. On the other hand, the larger the coefficient of variation, the more heterogeneous the data. The formula for the size of the coefficient of variation (CV) can be expressed as follows:  $CV = \frac{\mu}{\sigma}$

Information:

- CV = Coefficient of Variation
- $\sigma$  = Standard deviation
- $\mu$  = Average value

## 4 Result and Discussion

Local Original Revenue (PAD) is often used as a comparison material between cities/districts in Indonesia. Not only the amount, but also the composition of the total regional income apart from balancing funds and other legitimate regional revenues is interesting to study (Triarda & Damayanti, 2021). Java Island is one of the islands with the most populous population in Indonesia, besides that on the island of Java there is a simultaneous center of government, economy and business.

#### 4.1 Supporting Factors of High Local Original Revenue

To see the high PAD, this study uses a correlation coefficient as a foundation to determine whether or not the correlation between variables is strong, the following interpretation of the correlation coefficient according to Sugiyono (2007) is as follows:

**Table 1.** Interpretation of the Correlation Coefficient

Interval Koefisien	Tingkat Hubungan
0.00 - 0.199	Sangat Rendah
0.20 - 0.399	Rendah
0.40 - 0.599	Sedang
0.60 - 0.799	Kuat
0.80 - 1.000	Sangat Kuat

The following is the result of calculating the correlation coefficient using SPSS software:

**Table 2.** Correlation Coefficient Analysis Results  
**Correlations**

		PAD	TOTAL_ASSET	BELANJA_MODAL	TEMUAN_BPK
PAD	Pearson Correlation	1	0.907**	0.882**	0.357**
	Sig. (2-tailed)		0	0	0
	N	113	113	113	113
TOTAL_ASSET	Pearson Correlation	0.907**	1	0.845**	0.365**
	Sig. (2-tailed)	0	0	0	0
	N	113	113	113	113
BELANJA_MODAL	Pearson Correlation	0.882**	0.845**	1	0.308**
	Sig. (2-tailed)	0	0	0	0.001
	N	113	113	113	113
TEMUAN_BPK	Pearson Correlation	0.357**	0.365**	0.308**	1
	Sig. (2-tailed)	0	0	0.001	
	N	113	113	113	113

\*\* .Correlation is significant at the 0.01 level (2-tailed).

Judging from the two correlation calculation tables above, it shows that:

- The correlation between local revenue and total assets is 0.907. Based on the table of correlation criteria, including the correlation value between 0.800-1000 has a very strong relationship. Because the results are positive, it can be concluded that every increase in Local Original Revenue will be followed by an increase in total assets.
- The correlation between Local Original Revenue and capital expenditure is 0.882. Based on the table of correlation criteria, including the correlation value between 0.800-1000 has a very strong relationship. Because the results are positive, it can be concluded that every increase in Local Original Revenue will be followed by an increase in capital expenditures.
- The correlation between Local Original Revenue and BPK's findings is 0.357. Based on the correlation criteria table, including the correlation value between 0.20-0.399 has a low relationship. Because the results are positive, it can be concluded that any increase in Local Original Revenue does not increase BPK's findings.

Comparison of Local Original Revenue by Regional Type and Regional Potential

**Table 3. Classification of Regional Type**

KLASIFIKASI JENIS DAERAH PULAU JAWA (Berdasarkan jumlah penduduk pada tahun 2018)					
Klasifikasi	Provinsi Jawa				
	Jawa Barat	Jawa Tengah	Jawa Timur	DIY	Banten
Kota Kecil	-	-	-	-	-
Kota Sedang	-	-	-	-	-
Kota Besar	Kota : Banjar, Cimahi, Tasikmalaya, Cirebon, Cimahi, Purwakarta, Pangandaran.	Kabupaten : Purbalingga, Banjarnegara, Purworejo, Wonosobo, Boyolali, Sukoharjo, Wonogiri, Karanganyar, Sragen, Blora, Rembang, Kudus, Temanggung, Kendal, Batang, Pekalongan	Kabupaten : Pacitan, Magetan, Madiun, Trenggalek, Bondowoso, Ngawi, Ponorogo, Sampang, Pamengkasan, Bangkalan	Kabupaten : Kulonprogo, Gunungkidul	Kota : Cilegon, Serang
		Kota : Magelang, Surakarta, Salatiga, Pekalongan, Tegal	Kota : Mojokerto, Blitar, Madiun, Pasuruan, Batu, Probolinggo, Kediri, Malang	Kota : Yogyakarta	
Metropolitan	Kabupaten : Kuningan, Sumedang, Ciamis, Majalengka, Subang, Bandung barat, Indramayu, Cirebon, Karawang, Sukabumi, Garut, Bandung, Bekasi, Bogor	Kabupaten : Cilacap, Banyumas, Kebumen, Magelang, Klaten, Grobongan, Pati, Jepara, Demak, Semarang, Pemalang, Tegal, Brebes	Kabupaten : Tulungagung, Lumajang, Nganjuk, Sumenep, Mojokerto, Blitar, Probolinggo, Tuban, Lamongan, Bojonegoro, Jombang, Gresik, Kediri, Banyuwangi, Pasuruan, Sidoarjo, Jember, Malang	Kabupaten : Bantul, Sleman	Kabupaten : Pandeglang, Lebak, Serang, Tangerang
	Kota : Bogor, Depok, Bandung, Bekasi	Kota : Semarang	Kota : Surabaya	Kota : Tangerang, Tangerang Selatan	

Source: BPS 2018 (data reprocessed)

Five provinces on the island of Java outside the DKI Jakarta Province, namely Banten Province, West Java Province, Central Java Province, DIY Province and East Java Province were reclassified by type of City/Regency based on population according to Government Regulation (PP) No. 26 of 2008 Cities/Regency have five classifications which are divided into, small cities have a population of 20,000 - 50,000 people, medium cities 50,000 - 100,000 people, large cities 100,000 - 1 million people, metropolitan cities have 1-5 million people. Based on the PP, the 113 Cities/Regency in Java can be classified as follows:

Comparative analysis of PAD by first grouping the data based on each province in Java. Furthermore, the data is processed using the coefficient of variation test, so that the results of the analysis are as follows:

### 1. West Java province

As we all know that West Java is one of the provinces that has direct territorial boundaries with the central government, namely DKI Jakarta, and is supported by many educational centers, information centers, industrial centers and a variety of interesting tourism potentials. Based on the results of the calculation of the coefficient of variation in ProvInsi West Java is 0.93 or 93%, which shows a heterogeneous distribution of data, this indicates that PAD in each City/Regency in Prov West Java insi varies. As with the regional potential of Pangandaran Regency and Bogor Regency, there are gaps. This gap can occur due to differences in strategic boundaries where Bogor Regency is located with the center of the economy and the center of government. In addition, Bogor Regency also has many interesting tourist destinations and is also one of the educational centers in West Java. Therefore, Bogor Regency's PAD during 2014-2018 reached Rp. 11,843,856,058,256, outperforming 27 other Regencies/Cities, including the capital city of West Java province, namely Bandung City. Meanwhile, despite having natural potential and well-known tourist destinations,



Pangandaran Regency has the lowest PAD because its location is quite far from the government center, education center and industrial center.

## 2. DI Yogyakarta Province

Based on the results of the calculation of the coefficient of variation in DI Yogyakarta Province 0.54 or 54%, which shows a heterogeneous distribution of data, this indicates that PAD in each City/Regency in DI Yogyakarta Province varies. The role of Sleman Regency's Original Regional Revenue (PAD) in supporting regional revenues is very large. Although Sleman Regency is not an education center or an industrial and tourism center in the DI Yogyakarta Province, its role as an agricultural center is actually able to have a positive impact on the high PAD.

## 3. Central Java Province

Based on the calculation of the coefficient of variation in Central Java Province 0.66 or 66%, which shows a heterogeneous distribution of data, this indicates that PAD in each City/Regency in Central Java Province varies. This indicates that the value of PAD in cities and districts in Central Java is not evenly distributed. In Central Java Province, there are many areas that have small PAD, but there are also some areas that have very high PAD, so there is a significant gap in PAD value as happened between Semarang City and Pekalongan Regency. The city of Semarang is one of the largest metropolitan cities in Indonesia. In 2018, the city's population density reached around 2.5 million people. The city's economy is supported by the manufacturing and construction industries. As the capital city of Central Java Province, Semarang also has adequate public facilities, such as education and health facilities, business areas, shopping centers, and ports. In addition to the manufacturing and construction industries, the other main contributor to the economy of Semarang City is the trade sector. The city of Semarang is listed as the Regency/City Government with the largest Regional Original Revenue in Central Java Province compared to 40 other Cities/Regency. Based on data, the total revenue of Semarang City in 2018 reached Rp. 7,444,755,388,941. The Local Original Revenue (PAD) is the pillar of regional development with a contribution of 43% of the total 2018 revenue. The Regional Revenue Agency (Bapenda) of Semarang City noted that the realization of Semarang City's Original Regional Revenue (PAD) from the tax sector exceeded the predetermined target. Land and Building Tax P2 contributed a value of Rp 481,683,295,415, followed by Customs Tax on Land and Building Rights (BPHTB) of 461,683,295,416. Meanwhile, Pekalongan Regency is the district with the lowest PAD in Central Java. The batik industry centers and several natural tourism potentials have not been able to boost the increase in PAD. Pekalongan Regency is the district with the lowest PAD in Central Java. The batik industry centers and several natural tourism potentials have not been able to boost the increase in PAD. Pekalongan Regency is the district with the lowest PAD in Central Java. The batik industry centers and several natural tourism potentials have not been able to boost the increase in PAD.

## 4. East Java Province

Based on the results of the calculation of the coefficient of variation in East Java Province 1.62 or 162%, which shows a heterogeneous distribution of data, this indicates that PAD in each City/Regency in Central Java Province varies. This indicates that the value of PAD in cities and regencies in East Java is not evenly distributed. The city of Surabaya is the second largest city after DKI Jakarta. Have levelvery high concentration in terms of population, also



focus on various government activities, trade industry, banking, and others. This is the cause of the development of urban areas that exceed the boundaries of the city's administrative area. Based on data from the Provincial Government Financial Statistics, the Central Statistics Agency (BPS), the Regional Original Revenue (PAD) of the City of Surabaya reached Rp. 21,567,915,551,072. There is a significant difference among 37 other regencies/cities in East Java Province, even if compared to 3 provinces in Java Island (West Java, East Java and Banten) it is still much higher. Still according to BPS data, the value of the East Java Provincial Government's PAD experienced an increasing trend throughout the 2014-2018 period.

## 5. Banten Province

Based on the calculation of the coefficient of variation in Banten Province 0.86 or 86%, which shows a heterogeneous distribution of data, this indicates that PAD in each City/Regency in Banten Province varies. This indicates that the value of PAD in cities and districts in Banten is not evenly distributed. As a new province, Banten is the province with the fifth largest PAD out of 34 provinces in Indonesia. Optimization of the sector is needed to increase the independence of Banten Province as an autonomous region. Realization of local revenue (PAD) of the Banten Provincial Government in the 2014 - 2018 period grew 5.37% compared to the previous year. This amount consists of tax revenues, tax levies, proceeds from Regional Owned Companies and separated regional wealth management as well as other legitimate PAD. The highest PAD achievement in Banten Province amounted to Rp. 11,141,442,843,652, - in the Tangerang Regency area. As an industrial center area, most of the people involved in the economic sector in Tangerang Regency work in the industrial sector. In fact, the industrial sector absorbs more jobs than other sectors. This can make the PAD value factor of Tangerang Regency very high when compared to 7 other cities in West Java Province. Meanwhile, Serang City has the lowest PAD of Rp. 672,141,525,290,- because Serang City is far from the central government city.

## 5 Conclusion

Correlation test results show The high PAD owned by each region in the City/Regency Province is a contributing factor to the increase in the value of other variables such as Total Assets and Total Capital Expenditure. Meanwhile, based on the results of the variation test, shows that one factors that support the height Locally-generated revenue (PAD) City/Regency is including the location of the area and the type of area, which has a function as the center of provincial government, education center and information center such as Tangerang Regency, Bogor Regency, Semarang, Sleman and Surabaya. In addition, the strategic boundaries between City/Regency that have economic, industrial, financial, business and trade activities are also a contributing factor to the high PAD. Based on the overall results of data analysis, the island of Java has an uneven level of PAD, the results of the study prove that only a few certain Cities/Regency that have high PAD. The high PAD is supported by several factors such as the location of the area and the type of area. Geographical location and the potential of natural resources owned can also increase the economic capacity of the City/Regency area, both areas located in the highlands and lowlands. This study presents a descriptive analysis of Local Original Revenue (PAD) based on supporting factors and comparisons between Cities/Regency in Java. There are still many topics that have not been explored extensively, such as the analysis of the components of PAD in each region and the ability of each local government to manage their regional potential to increase PAD. The limitation of this study is the amount of data used, which is limited to 113 Cities/Regency on

the island of Java other than the province of DKI Jakarta, with non-probability sampling technique. The number of articles that are up to date and reputable to be used is not much. From these limitations, it is hoped that further research can explore various factors related to this topic. This research is expected to be able to open information about Local Original Revenue in Java and can be used as reference material for further research.

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