Faculty of Economics and Business
UNIVERSITAS PAMULANG

INTERNASIONAL CONFERENCE & CALL FOR PAPER
ECONOMICS, BUSINESS, INNOVATION AND CREATIVITY (EBIC), 16th May 2023
Vol: 1 No.: 1 No. E-ISSN: 3025-4086

ANALYSIS OF THE INFLUENCE OF CAPITAL EXPENDITURE, LOCAL TAXES AND GENERAL ALLOCATION FUNDS ON REGIONAL FINANCIAL INDEPENDENCE IN CITIES / DISTRICTS IN WEST JAVA PROVINCE

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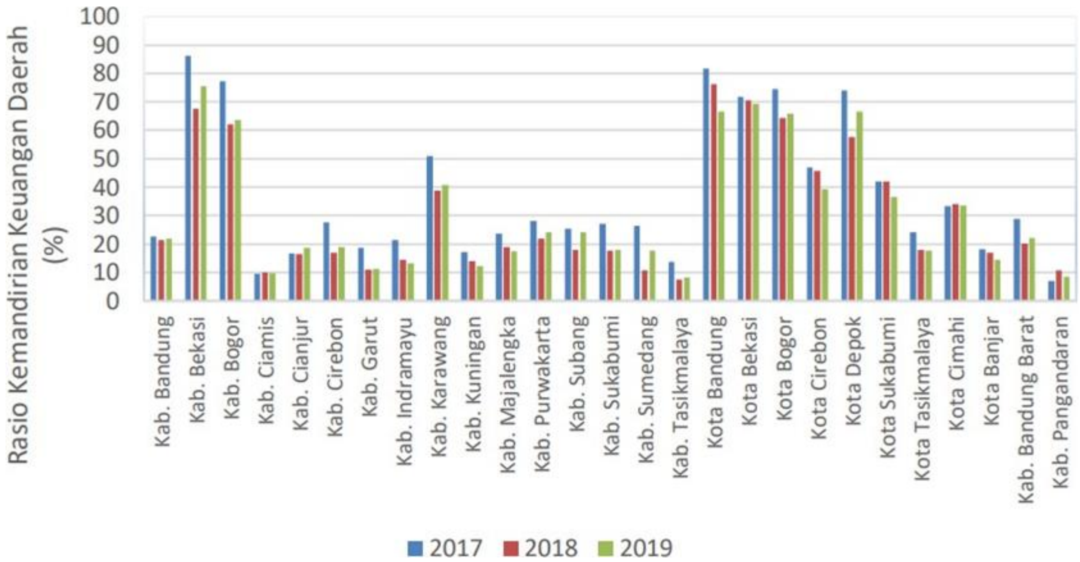
ABSTRACT
This study aims to analyze the effect of Capital Expenditures, Regional Taxes and General Allocation Funds on Regional Financial Independence in Cities/Regent in West Java Province. The Sampling technique used purposive sampling. This type of research is associative quantitative using panel data based on local government financial reports (LKPD) and government financial reports in the form of budget realization reports and financial position reports over a period of six years in the 2015-2020 period taken from published and audited sites, by the auditing agency. The total sample obtained by 15 cities/regencies. The data analysis technique used is panel data regression analysis using E-views 10 software. The results of this study indicate that Capital Expenditures do not affect Regional Financial Independence, Regional Taxes affect Regional Financial Independence and General Allocation Funds do not affect Regional Financial Independence, so Capital Expenditures, Regional Taxes and General Allocation Funds affect Regional Financial Independence.
Keywords : *Capital Expenditures; Local tax; General Allocation Fund; Regional Financial Independence*

1. INTRODUCTION

One of the objectives of implementing regional autonomy policies in Indonesia is to increase the level of financial independence of a region (Darwis, 2015). According to Nugraha & Amelia (2017) regional financial independence is measured by the amount of local revenue compared to revenue from external sources such as the central government or other assistance. According to Sebastian and Cahyo (2016) success in the implementation of regional autonomy can be realized from the ability of local governments to organize and manage their households independently. According to Lestari et al (2016) if the local government only uses a little funding from the central government, so that the largest funds used come from Regional Original Revenue (PAD) which is the realization of the government's autonomy policy. One of the roles of fiscal policy is to maintain economic growth, employment, and competitiveness. Thus, the regions are gradually trying to become independent and break away from dependence on the central government (Sanga et al., 2018). One of the factors that can affect regional financial independence is capital expenditure. According to Ariani & Putri (2016) large capital expenditures can increase public infrastructure development.

With good infrastructure, public participation will increase and the results will have an impact on increasing the acquisition of local revenue, with this acquisition the local government is said to have high independence.

Local revenue can be used by the region to finance capital expenditure activities so that infrastructure development in the form of public facilities becomes better and services to the community increase (Antari & Sedana, 2018). However, the realization is that not all regions can use this regional revenue for capital expenditure activities. West Java Province is one of the regions authorized by the central government to implement regional autonomy. With the transfer of authority, of course, the central government hopes that each city / district in West Java Province can explore the potential of its region, so as to reduce fiscal dependence and subsidies from the central government. The following is a description of the regional financial independence of cities / districts in West Java Province in 2017-2019.



Source: Directorate General of Fiscal Balance, Ministry of Finance

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Ratio of Regional Financial Independence of West Java Province in 2017-2019

In Figure 1.1, the ratio of regional financial independence for each city or district in West Java Province from 2017-2019 fluctuates. Bekasi Regency is an area that has the highest ratio of regional financial independence. In 2017, the ratio of regional financial independence of Bekasi Regency was 86.2 percent, then decreased in 2018 to 67.5 percent, while in 2019 the ratio of regional independence increased again to 75 percent, this shows that Bekasi Regency is quite independent and does not depend too much on central assistance funds. Meanwhile, the region with the lowest regional financial independence ratio is Pangandaran Regency with an average regional independence ratio in 2017-2019 of 8.7 percent, this is because Pangandaran Regency is a newly formed autonomous region as a result of the expansion of Ciamis

Regency in 2012, so that to finance its regional needs it still really needs more aid funds from the center to increase economic growth in its region.

In addition to capital expenditures that affect regional financial independence are local taxes. The higher the local tax, it can increase regional financial independence. According to Novalistia (2016) the higher the local tax shows the higher the ability of the region to receive revenue and reduce dependence on funds from the central government. Several studies have explained the relationship between local taxes and regional financial independence. In Darmayasa and Bagiada's research (2013), Nggilu, et al (2016), Erawati & Suzan (2015), Sunarto & Sunyoto (2016) and Novalistia (2016) state that local taxes have a positive and significant effect on regional financial independence. However, in contrast to the results of research by Wong (2004) which states that local taxes have a negative and significant effect on regional financial independence and Kadafi & Putra (2013) which states that local taxes have no effect and are not significant to regional financial independence.

In addition to local taxes that can affect regional financial independence is the General Allocation Fund (DAU). DAU has a negative influence on regional financial independence. DAU which has decreased can increase regional financial independence. According to Kustianingsih, et al (2018) if the DAU of a region is low, the independence of regional finances will be higher. The relationship between DAU and regional financial independence has also been studied by researchers. Sari's research (2015) states that DAU has a positive and significant effect on regional financial independence. In contrast to the results of research by Ariana & Putri (2016), Lestari et al (2016), Kustianingsih et al (2018) and Chabibillah (2019) state that DAU has a negative and significant effect on regional financial independence. Meanwhile, research by Marizka (2013), Sanga et al (2018), Nindita & Rahayu (2018) states that DAU has no effect and is not significant with regional financial independence. The results of several studies conducted previously show inconsistent results. so this states that further research still needs to be carried out in the hope of being able to contribute knowledge to all parties regarding the influence of Capital Expenditure, Local Taxes and General Allocation Funds on Regional Financial Independence in Cities / Regencies in West Java Province.

2. LITERATURE REVIEW

Decentralization Theory

Decentralization theory here is the authority obtained by the local government from the central government in making its own decisions for government affairs (Novindriastuti & Purnomowati, 2020). It can be interpreted that local governments can determine their own effective decisions in order to make their regions more advanced (Olivia, 2020). The theory of decentralization was first conveyed by Koesoemahatmadja (1979), namely this decentralization theory devolves power from the central government to the regions, this is used to reduce the authority of the central government over the regions, where all regional affairs cannot be directly resolved by the central government, local governments as the lowest administrative level can take over these affairs (Hardini, 2016).The form of the decentralization policy is the birth of regional autonomy.

The fundamental consideration for the implementation of regional autonomy is the development of domestic conditions which indicate that the people want openness and independence in government activities (Febriayanti & Faris, 2019). The openness demanded by the people is through financial reports, which is one of the government's responsibilities in managing the country (Majid & Anwar, 2019). In Law Number 17 of 2003, the government must be able to provide all relevant financial information (including balancing funds provided by the central government) honestly and openly to the public because government activities are in the context of carrying out the people's mandate. As for the aspect of people's independence, it demands a high level of financial independence according to Law No. 23 of 2014 which states that regional financial independence means that the government can carry out its own financing and financial accountability, carry out its own government activities in the context of the principle of decentralization.

Regional Financial Independence

Local governments are required to further increase financial independence to finance various local government activities and activities without relying on financing provided by the central government. According to Halim & Kusufi (2014: 5) states that regional financial independence (fiscal autonomy) shows the ability of local governments to finance their own government activities, development, and services to the people who have paid taxes and levies as a source of income needed by the region. According to Sunarto & Sunyoto (2016) regional independence is the ability of the region to finance spending needs by reducing dependence on outside parties or in this case the central government. According to Novalistia (2016) explains that regional financial independence shows the ability of local governments to self-finance government activities, development, and services to the people who have paid local taxes and levies, other local revenue receipts are other legitimate local revenues and tax revenue sharing funds that will support the level of regional independence. It can be concluded that regional financial independence is the ability of a local government to fund their own government activities and public services so as to reduce the level of dependence of local governments on the central government. According to Mahsun (2014: 152) states that regional financial independence is shown to measure the ability of local governments to finance their own government administration by comparing local revenue with central and provincial government subsidies and regional loans.

Capital Expenditure

In the cash-based Budget Realization Report (LRA) there are regional expenditure accounts which have several groupings, namely operational expenditure, capital expenditure and unexpected expenditure. One of them, namely, capital expenditure is a budget expenditure for the acquisition of fixed assets and other assets that provide benefits for more than one accounting period (Halim &

Kusufi 2012: 107) According to PP Number 71 of 2010 states that capital expenditure is a budget expenditure for the acquisition of fixed assets and other assets that provide benefits for more than one accounting period. In contrast to Permendagri Number 13 of 2006 which states that capital expenditures are used for expenditures made in the context of the purchase or procurement or construction of tangible fixed assets that have a useful value of more than 12 (twelve) months for use in government activities, such as in the form of land, equipment and machinery, buildings and buildings, roads, irrigation and networks, and other fixed assets.According to Darwis (2015) states that Capital Expenditure is expenditure incurred in the context of capital formation, including for development, improvement and procurement as well as non-physical activities that support capital formation. Meanwhile, according to Halim (2016: 219) states that capital expenditure in the regions, which is one of the regional expenditure groups based on its type, plays a very important role in economic growth in a region because by carrying out capital expenditure, the capital expenditure will be used to support the economic growth of the region.

According to Treasury Regulation No. PER-33 / PB / 2008 concerning Guidelines for the Use of Revenue Accounts, Employee Expenditure, Goods Expenditure and Capital Expenditure in accordance with Minister of Finance Regulation number 91 / PMK.05 / 2007 concerning Standard Chart of Accounts (BAS) an expenditure can be categorized as Capital Expenditure if: The expenditure results in the acquisition of fixed assets or other assets that increase the life, benefits and capacity. The expenditure exceeds the minimum capitalization limit of fixed assets or other assets set by the government, The acquisition of fixed assets is not intended for sale.

Local Tax

Local taxes are one of the important sources of funds for financing regional development. The success in tax collection is determined by the factor of public awareness to pay taxes from the facilities provided by the government. Based on Law Number 34 of 2000 amending Law Number 18 of 1997 concerning local taxes and levies, it states that local taxes are mandatory contributions made by individuals or entities to the regions without balanced direct rewards, which can be imposed based on applicable laws and regulations, which are used to finance the implementation of local government and regional development. According to Susianti, et al (2017) local tax is a mandatory contribution to the Autonomous Region (region) owed by individuals or entities that are compelling based on the law, by not getting a direct reward and being used for regional purposes for the greatest prosperity of the people.According to Nggilu, et al (2016) stated that local tax is a tax determined by the local government by regional regulation (Perda), whose collection authority is carried out by the local government in carrying out government administration and regional development.

It can be concluded that local taxes are fees or levies managed by the local government so that these fees are used as revenue for the region to carry out regional development and public services. Examples of local taxes include: Motor Vehicle Tax (PKB), Heavy Equipment Tax (PAB), Rural and Urban Land and Building Tax (PBB-P2), Acquisition Duty on Land and Building (BPHTB), Specific Goods and Services Tax (PBJT), Billboard Tax, Groundwater Tax (PAT), Non-Metal and Rock Mineral Tax (MBLB).

General Allocation Fund

The general allocation fund is one component of the balance fund obtained from the APBD revenue in implementing decentralization. According to Law Number 33 of 2004 concerning Financial Balance between the Central Government and Regional Governments states that the general allocation fund, hereinafter referred to as DAU, is a fund sourced from APBN revenue which is allocated with the aim of equalizing financial capacity between regions to fund regional needs in the implementation of decentralization. According to Halim (2016: 127) states that the general allocation fund is a block grant transfer, so that local governments have discretion in the use of general allocation funds according to the needs and aspirations of each region. In addition, according to Ariani & Putri (2016), the General Allocation Fund is a means to overcome fiscal imbalances between regions and on the other hand also as a source of regional financing. Based on the above definition, it can be concluded that the General Allocation Fund is a transfer fund provided by the central government which will be allocated to regions with the aim of equalizing financial capacity between regions.

3. RESEARCH METHOD

The method of analysis used is Quantitative analysis which is carried out by processing data in the form of numbers using statistical methods to calculate and estimate quantitatively and the relationship between factors together on financial independence and regions, and the analytical method used to solve problems in this study is panel data regression analysis with the help of the E-views 10 program.

Descriptive Statistical Analysis

Descriptive statistics are statistics used to analyze data by describing or describing the data that has been collected as it is without intending to make general conclusions or generalizations. Descriptive statistical analysis has the aim of knowing the level of influence of claim expenses, operating expenses, on profitability. The measurement of all variables used in this study is known by looking at the descriptive statistics table which shows the results of measuring the mean, minimum and maximum values, and standard deviation.

Panel Data Regression Analysis

This panel data can be estimated using three methods, namely the ordinary least square method or common effect model, fixed effect model and random effect model (Ansofino, et al 2016: 153).The regression equation in this study is written as follows:

Metode analisis yang digunakan adalah analisis Kuantitatif yang dilakukan dengan cara mengolah data dalam bentuk angka menggunakan metode statistik untuk memperhitungkan dan memperkirakan secara kuantitatif dan hubungan faktor secara bersama-sama terhadap kemandirian keuangdan daerah, dan metode analisis yang digunakan untuk memecahkan permasalahan dalam penelitian ini adalah analisis regresi data panel dengan bantuan program E-views 10.

Hypothesis Test

F Statistical Test

The F test is used to test the significance of the regression coefficient as a whole and the effect of the independent variables together on the dependent variable (Ghozali, 2016). If the significance value> 0.05, it means that there is no influence between the independent variables simultaneously on the dependent variable, and vice versa.

Test t (Partial Significance)

The t statistical test basically shows how far the influence of one independent variable individually in explaining the variation in the dependent variable (Ghozali, 2016). The basis for analyzing the t statistical test is that if the significance value is> 0.05, it means that there is no influence between the independent variables partially on the dependent variable, and vice versa.

4. RESULT AND DISCUSSION

Descriptive Statistical Test

Descriptive statistics are used to provide an overview or description of data that can be seen from the minimum value, maximum value, average (mean) and standard deviation. In this study, the variables used in the calculation of descriptive statistics are Capital Expenditure, Local Taxes and General Allocation Fund as independent variables, Regional Financial Independence as the dependent variable. The results of the descriptive statistical analysis test of Capital Expenditure, Local Taxes and General Allocation Fund and Regional Financial Independence from 2015-2020 using the Eviews 10 program. The following presents the results of the descriptive statistical test of the data in the study in table 4.4:

Table 4. 4 Descriptive Statistics Results

	Kemandirian Keuangan Daerah	Belanja Modal	Pajak Daerah	Dana Alokasi Umum
Mean	0.440967	0.198633	0.121189	27454.53
Median	0.321500	0.195500	0.092500	27472.50
Maximum	1.213000	0.370000	0.379000	28258.00
Minimum	0.139000	0.085000	0.016000	25572.00
Std. Dev.	0.288182	0.060156	0.099206	457.3579
Skewness	1.120443	0.514147	0.958808	-1.117517

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Kurtosis	3.029840	3.043128	2.773284	5.364634
Jarque-Bera	18.83422	3.972176	13.98245	39.70078
Probability	0.000081	0.137231	0.000920	0.000000
Sum	39.68700	17.87700	10.90700	2470908.
Sum Sq. Dev.	7.391345	0.322073	0.875928	18616682
Observations	90	90	90	90

Source: Eviews Statistical Output Version 10

The number of samples consists of 15 cities / regencies for 6 consecutive years with a total of 90 data consisting of the influence of capital expenditure, local taxes and general allocation funds on regional financial independence.

1.Regional Financial Independence has a minimum value of 0.139000 in 2015 Subang city, a maximum value of 1.213000 in 2020 Bandung city, an average value of 0.440967 and a standard deviation of 0.288182.

2.Capital Expenditure has a minimum value of 0.085000 in 2020 Banjar City, a maximum value of 0.370000 in 2016 Depok City, an average value of 0.198633 and a standard deviation of 0.060156.

3.Local Tax has a minimum value of 0.016000 in 2017-2018 Banjar Kota, a maximum value of 0.379000 in 2017 Bandung City, an average value of 0.121189 and a standard deviation of 0.099206.

4.The General Allocation Fund has a minimum value of 25572.00 in 2015 Kuningan Regency, a maximum value of 28258.00 in 2016 Bandung City, an average value of 27454.53 and a standard deviation of 457.3579.

Panel Data Regression Analysis

The relationship between the independent variables of capital expenditure, local taxes, general allocation funds on the dependent variable of regional financial independence is analyzed using panel data. The results of the equation estimation that has been done after going through the chow test, hausman test and lagrange multiplier test, the model used in this study is a random effect model with the following estimation results:

Table 4. 15 Panel Data Regression Random Effect Model

Variable	Coefficient	Std. Error	t-Statisti	Prot
C	0.556412	0.570063	0.97605	0.331
X3	-0.013350	0.020600	-0.64808	0.518
X2	2.508202	0.214037	11.7185	0.000
X1	-0.266400	0.177020	-1.50491	0.136

Source: Data Processed by Researchers

Based on the regression results above, the equation model for the equation using the random effect method can be formulated as follows:

KKD = 0.556412 - 0.266400 X1 + 2.508202X2 - 0.13350X1

The above equation can be explained that:

1. The constant value a of 0.556412 indicates that, if the independent variable of capital expenditure, local taxes and general allocation funds is 0 (no change), then the dependent variable of regional financial independence is 0.556412.
2. The coefficient value of the capital expenditure variable is -0.266400 which is negative and indicates that the capital expenditure variable has a negative relationship with the regional financial independence variable. This means that if the capital expenditure variable increases by 1 while the independent variables of local taxes and general allocation funds are constant, the dependent variable of regional financial independence will decrease by 0.266400.
3. The coefficient value of the local tax variable is 2.508202 which is positive and indicates that the local tax variable has a positive relationship with the regional financial independence variable. This means that if the local tax variable increases by 1 while the capital expenditure variable and the general allocation fund are fixed, the dependent variable on regional financial independence will increase by 2.508202. Of these three variables, local taxes have the largest variable coefficient from the view of the amount greater than the other two independent variables, which is 2.508202 and from the direction of a positive relationship and if local taxes increase, it can increase regional financial independence.
4. The coefficient value of the general allocation fund variable is -0.13350 which is negative and indicates that the general allocation fund variable has a negative relationship with the regional financial independence variable. This means that if the general allocation fund increases by 1 while the independent variables of capital expenditure and local taxes are fixed, the dependent variable of regional financial independence will decrease by 0.13350.

Hypothesis Test

F Test - Statistics

The results of the F test in this study can be seen in the following table:

Table 4. 16 Statistical F Test

R-squared	0.620529	Mean dependentvar	0.08315
Adjusted R-squared	0.607292	S.D. dependentvar	0.07908

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S.E. of regression	0.049562	Sum squared resid	0.21125
F-Statistic	46.87719	Durbin-Watson stat	1.44682
Prob(F-Statistic)	0.000000		

Based on table 4.16, the calculated F value is 46.87, while the F table is 3.10 with a level a = 5%, df1 (k-1) = 3-1 = 2 and df2 (n-k) = 90-3 = 87. Then F count is greater than F Table 46.87> 3.10. and the probability of F-statistic is smaller than alpha (0.05) which is equal to 0.00000 <0.05 which means that the independent variables of capital expenditure, local taxes and general allocation funds together (simultaneously) have a significant effect on regional financial independence.

T-statistic test:

The following are the results of the t-statistic test of regional financial independence:

Table 4. 17 Statistical t test

Variabel Independen	*Prob.*	H_a	Tingkat Alpha	Kesimpulan
Belanja Modal (X1)	0.1360	diolak	0,05	Tidak Berpengaruh
Pajak Daerah (X2)	0.0000	diterima	0,05	Berpengaruh
Dana Alokasi Umum (X3)	0.5187	ditolak	0,05	Tidak Berpengaruh

Source: Data Processed by Researchers

Based on table 4.17, the hypotheses in the study are:

1.Based on the data from the t test results in table 4.15, the probability value of the capital expenditure variable < the significance probability value (α = 5%) of 0.1360> 0.05, and while the t table with the level of α = 5% df (n-k) = 90-4 = 86, the t table value is 1.66277, while the calculated T value of capital expenditure is 0.648089. So T count is smaller than t table 0.648089 < 1.66277, meaning that the capital expenditure variable has no effect on the dependent variable of regional financial independence.

2.Based on the data from the t test results in table 4.15, the probability value of the independent variable local tax < the significance probability value (α = 5%) of 0.0000 < 0.05, while the t table with a level of α = 5% df (n-k) = 90-4 = 86, the t table value is 1.66277 and the calculated T value of local tax is 11.71854. So t count is greater than t table 11.71854> 1.66277, meaning that the local tax variable has a significant effect on the regional financial independence variable.

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3.The Effect of the General Allocation Fund on Regional Financial Independence. Based on the data from the t test results in table 4.15, the probability value of the independent variable general allocation fund> the probability value of significance (α = 5%) of 0.5187> 0.05, while the t table with a level of α = 5% df (n-k) = 90- 4 = 86 obtained a t table value of 1.66277. the calculated T value of the General Allocation Fund is 1.504912. So t count is smaller than t table 1.504912 < 1.66277, meaning that the general allocation fund variable has no effect on the regional financial independence variable.

5. CONCLUSION

After analyzing the data and testing the hypothesis of each independent variable, the researcher uses the t test and f test to determine capital expenditure, local taxes and general allocation funds on regional financial independence in 15 regencies / cities in West Java Province during the period 2015 to 2020. The test results show a significant Ftest value of 0.000. This shows simultaneously that capital expenditure, local taxes and general allocation funds have a significant effect on regional financial independence. Partially, the capital expenditure variable and the General Allocation Fund (DAU) have no effect on regional financial independence. This is because in this era of autonomy, the government must be wiser to improve the quality of its public services and the increase in Regional Original Revenue (PAD) in the region is also an indicator of regional financial independenceThe effect of local taxes on regional financial independence. This is because local taxes have increased and regional financial independence has increased.

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