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Effectiveness of Local Taxes and Retribution in Malang Regency, Indonesia

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A B S T R A C T

This study aims to determine the level of financial performance at the Malang Regency Government, East Java Province. The sample used is the Budget Realization Report (LRA) and the Regional Budget (APBD) of Malang Regency for 2016-2022. The analysis technique used used effectiveness analysis and contribution analysis, the data collection technique was carried out through the website of the Directorate General of Fiscal Balance (DJPK) of the Ministry of Finance and the Central Bureau of Statistics of Malang Regency. The results showed that the average local tax of Malang Regency was in the "Very Effective" category in achieving the revenue target except in 2020 and 2022. While the contribution of local taxes to local revenue (PAD) is in the "Moderate" category except for 2022, which is "Very Good". and for the contribution of local retribution to PAD is in the "Very Poor" category.

Keywords: local tax effectiveness, local retribution effectiveness, local tax contribution, local retribution contribution, local own revenue

1. INTRODUCTION

One important aspect for a country in financing various programs such as development programs, public services, defense and so on is through state revenue. Tax is one of the sources of state revenue. According to the Central Bureau of Statistics, state revenue from tax revenue continues to increase. In 2021, tax revenue amounted to 1,547,841.10 billion Rupiah, then in 2022 it increased to 1,924,937.50 billion Rupiah and tax revenue in 2023 amounted to 2,016,923.70 billion Rupiah (BPS, 2023). This tax revenue is used for development both at the central and regional levels. In order to realize regional independence in development and take care of their own households, local governments are given the opportunity to explore financial resources in the regions (Nooraini & Yahya, 2018).

Many developing countries are implementing fiscal decentralization policies to escape the trap of government inefficiency, macroeconomic instability and inadequate economic growth that have caused these countries to fall in recent times (Bird and Vaillancourt, 1998: 89). Indonesia is a unitary state that adheres to the principle of decentralization in governance by providing opportunities and flexibility to the regions to implement regional autonomy. According to Law No. 23 of 2014 concerning local government, Regional Autonomy is the right, authority, and obligation of autonomous regions to regulate and manage their own Government affairs and local community interests within the system of the Unitary State of the Republic of Indonesia. Towards regional autonomy, the management of increasing Regional Original Revenue needs to be intensified in order to achieve a balance between implementing government and development tasks and can support the creation of a clean and responsible apparatus (Sudarmana & Sudiartha, 2020). In line with this decentralization, the financing aspect is also decentralized. The implication is that the regions are required to be able to finance all their own needs (Nooraini & Yahya, 2018).

Regional financial resources in the implementation of decentralization consist of regional income and regional financing. Sources of regional finance that come from regional income include Regional Original Revenue (PAD). Optimizing PAD is expected to be a buffer in the implementation of local government activities, the more regional needs that can be financed by PAD, the higher the level of quality of regional autonomy, so that the region is increasingly independent in the financial sector (Usman, 2016). Sources of PAD include local taxes, local levies, the results of processing separated regional assets, and other legal PAD. Local tax revenue is the spearhead used to finance a predetermined budget, especially considering the high potential of local taxes and the authority owned by the regions so that it is necessary to maximize local government management in order to support the increase in PAD (Anggoro & Muttaqin, 2019).

Malang Regency is one of the regencies in Indonesia located in East Java Province and is the second largest regency after Banyuwangi Regency out of 38 regencies/cities in East Java. Malang Regency is also known as an area rich in potential including agriculture, plantations, family medicinal plants and so on. Besides that, it is also known for its tourist objects (jatim.bpk.go.id). The number of potential sources of regional income does not necessarily affect the PAD of Malang Regency, the inequality of PAD is still felt by the community. According to Malang Corruption Watch in 2018, it was found that in the Draft Regional Revenue and Expenditure Budget (RAPBD) of Malang Regency 2019, the Malang Regency Government Revenue Budget reached more than 3 (three) trillion while the

Regional Original Revenue (PAD) was only around 500 billion. The amount of PAD is very far from the amount of revenue sourced from the Balance Fund, which is around 2.5 trillion. this happens because the amount of PAD from year to year tends to stagnate, this shows the laziness of the local government in managing regional wealth. For example, there are 36 Non-Metallic Minerals and Rocks Tax objects. However, only 8 objects contributed to PAD from 2010-2018, namely Limestone Tax, River Sand, Urug Sand, Stockpiled Soil, River Stone, Mountain Stone, Bentonite, Phiroplite and Marble. In addition to the district government's poor performance and resulting decline in revenue realization, the district government's supervision is also poor. In addition, based on information from djpk.kemenkeu.go.id, the realization of Regional Original Revenue from 2020 to 2022 has decreased from the set target. In 2020 the target set was 715.98 billion while the realization that could be achieved was only 583.85 billion, in 2021 a target of 715.98 billion was set and the realization achieved was 669.36 billion and in 2022 the PAD target was 978.03 billion while the realization was 763.12 billion. This occurred due to a decrease in revenue from local taxes and local levies as shown below

Chart 1

Local Tax and Retribution

source: djpk.kemenkeu.go.id

The ability of local levies and local taxes owned by each region is one indicator of the readiness of the local government in regional autonomy. Therefore, the acquisition of local levies and local taxes is directed to increase local revenue, which is used to organize regional autonomy, which is conceptually expected to have real and responsible capabilities (Sudarmana & Sudiartha, 2020). This study aims to analyze the performance of local taxes and local levies, namely by measuring the level of effectiveness of local taxes and local levies on increasing local revenue in Malang Regency. Effectiveness is how far a predetermined target is achieved. Meanwhile, the effectiveness of local taxes is a value calculated based on the percentage comparison of the realization of tax revenue with the tax revenue target. The local tax ratio is said to be effective if the local tax ratio reaches a minimum of 1 or 100%. Which is obtained from the interpretation calculation using the local tax effectiveness criteria. The effectiveness of local retribution is a value calculated based on the percentage comparison of the realization of local retribution revenue with the target of local retribution revenue. Similar to local taxes, the ratio of local retribution is said to be effective, if the ratio reaches a minimum of 1 or 100% obtained from interpretation using the criteria for the effectiveness of local retribution (Yakub et al, 2022).

2. LITERATURE REVIEW

Regional Finance Concept

According to Law Number 1 of 2022 concerning financial relations between the central government and local governments, Regional Finance is all the rights and obligations of the Region in the context of implementing Regional Government which can be valued in money as well as all forms of wealth that can be used as Regional property in connection with these Regional rights and obligations. how many parties play an important role in local government financial management are (Halim, 2015): (1) The executive party that provides the basics of APBD preparation; (2) Central / Provincial Government which provides input material to encourage the implementation of regional financial management; and (3) City / Regency Government and creditors.

According to Baldric (2015: 11) regional finances are managed with certain principles. The following is a description of the general principles of regional financial management: (1) Orderly, Regional finances are managed in a timely and appropriate manner supported by administrative evidence that can be accounted for. (2) Obeying the laws and regulations, regional finances are managed based on laws and regulations. (3). Effective, Achievement of program results with predetermined targets, namely by comparing outputs with results. (4). Efficient, the achievement of maximum outputs with certain inputs or the use of the lowest input to achieve certain outputs. (5). Economical, The acquisition of inputs of a certain quality and quantity at the lowest price level.

(6). Transparency, The principle of openness that allows the public to know and gain access to the widest possible information about regional finances. (7). Responsibility, The realization of one's obligation to be accountable for the management and control of resources and the implementation of policies entrusted to him in the context of achieving predetermined goals. (8). Justice, Balance in the distribution of authority and funding and or balance in the distribution of rights and obligations based on objective considerations. (9). Compliance, an action or attitude that is carried out reasonably and proportionally. (10). Benefit, Regional finance is prioritized to fulfill the needs of the community.

Regional Original Revenue (PAD)

According to Law Number 1 of 2022 concerning the financial relationship between the central government and local governments, it is said that Regional Original Revenue, hereinafter abbreviated as PAD, is regional revenue obtained from local taxes, local levies, the results of managing separated regional assets, and other legitimate regional original revenues in accordance with statutory regulations.

Local Tax

According to Law Number 1 of 2022 concerning the financial relationship between the central government and local governments, it is said that local taxes, hereinafter referred to as taxes, are mandatory contributions to the regions owed by individuals or bodies that are compelling based on law by not getting direct rewards and are used for regional purposes for the greatest prosperity of the people. According to Siahaan (2016: 7), local taxes are taxpayer contributions made by the region to individuals or entities 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. Thus local taxes are taxes determined by the local government by local regulations (perda), whose collection authority is carried out by the local government and the proceeds are used to finance local government expenses in carrying out governance and development in the region (Safitri. 2021). Local taxes consist of motor vehicle taxes, motor vehicle title transfer fees, motor vehicle fuel taxes, surface water taxes, and cigarette taxes.

Regional Retribution

According to Law Number 1 Year 2022 on the financial relationship between the central government and local governments, local retribution, hereinafter referred to as retribution, is a local levy as payment or services or the granting of certain permits specifically provided and/or granted by the local government for the benefit of individuals or entities. Retribution is generally coercive, depending on whether he uses the services of the region or not. If he uses it, he must pay retribution based on the provisions in the relevant regional regulation. Sources of retribution revenue in regency or city consist of: health service levies, waste or cleaning service levies, population card and civil deed printing replacement levies, funeral and burial services levies, parking levies on public roads, use of regional assets levies, terminal levies, market levies, slaughterhouse levies, recreation center levies, regional business production sales levies, building permit levies and nuisance permit levies (Keintjem et al., 2021).

3. RESEARCH METHOD

This research was conducted in Malang Regency, East Java. The objects in this study are local taxes, local levies and local revenue in Malang Regency in 2016-2022. The research method used is descriptive quantitative. In this study using descriptive analysis because this research is non-hypothesis research so that in the research steps there is no need to formulate a hypothesis (Arikunto, 2006). The type of data used is secondary data derived from the DJPK website of the Ministry of Finance of the Republic of Indonesia. Variable measurement is the determination of numbers or tables to determine the characteristics or attributes of objects, or for each type of phenomenon or event using certain rules by indicating the number and / or quality of the factors being reviewed (Sugiyono, 2017: 88). The measurements of the variables in this study are as follows

Effectiveness Analysis

Effectiveness aims to measure the ratio of success, the greater the percentage of targets achieved, the higher the effectiveness. The effectiveness of local taxes and levies is a value calculated based on the percentage comparison of the realization of local tax revenues and local retribution with the target of local tax revenues and local retribution (Yakub et al, 2022). The formula used to calculate effectiveness is as follows:

Local Tax Effectiveness = Realization of Local Tax Revenue x 100%

Local Tax Revenue Target

The criteria used in assessing the effectiveness of local taxes are:

Table 1

Classification of Local Tax Effectiveness Score Criteria

Percentage (%)	Criteria
>100	Very Effective
90 - 100	Effective
80 - 90	Moderately Effective
60 - 80	Less Effective
< 60	Not Effective

Source: Ministry of Home Affairs, Kepmendagri No. 690.900.327 Year 2006

Effectiveness of Local Retribution = $\frac{\text{Realization of Local Retribution Revenue x 100\%}}{\text{Local Retribution Revenue Target}}$

The criteria used in assessing the effectiveness of local retribution are:

Table 2

Classification of Regional Retribution Effectiveness Score Criteria

Percentage (%)	Criteria
>100	Very Effective
90 - 100	Effective
80 - 90	Moderately Effective
60 - 80	Less Effective
< 60	Not Effective

Source: Ministry of Home Affairs, Kepmendagri No. 690.900.327 Year 2006

Contribution Analysis

An analytical tool used to determine how much contribution can be contributed from local tax revenue or local contributions to PAD revenue in Malang Regency (Primahadi & Kurniawan, 2021). The formula used to calculate the contribution is as follows:

Local tax contribution = $\frac{\text{Local tax realization x 100\%}}{\text{Realization of Local Revenue}}$

The criteria used in assessing the contribution of local taxes to local revenue are as follows:

Table 3

Classification Criteria Contribution Percentage of Local Tax

Percentage (%)	Criteria
0 - 10	Very Poor
10 - 20	Poor
20 - 30	Fairly Good
30- 40	Moderate
40- 50	Good
>50	Very good

Source: Dipdagri, Kepmendagri No. 690.900.327

Local retribution contribution= $\frac{\text{Local Retribution Realization x 100\%}}{\text{Realization of Local Revenue}}$

Criteria used in assessing the contribution of local user charges to revenue local origin, as follows:

Table 4

Classification Criteria of Contribution Percentage of Local Retribution

Percentage (%)	Criteria
0 - 10	Very Poor
10 - 20	Poor
20 - 30	Fairly Good
30 - 40	Moderate
40 - 50	Good
>50	Very good

Source: Dipdagri, Kepmendagri No. 690.900.327

4. RESULTS AND DISCUSSION

Malang Regency is one of the regencies in Indonesia located in East Java Province and is the second largest regency after Banyuwangi Regency out of 38 regencies/cities in East Java. Malang Regency is also known as an area rich in potential including agriculture, plantations, family medicinal plants and

so on. In this scope, researchers need to review the extent of the performance of the effectiveness of local taxes and the effectiveness of local retribution in Malang Regency. The following calculation of the effectiveness ratio of the two regional financial indicators during 2016-2022 is summarized in Tables 5 and 6.

Table 5.

Local Tax Effectiveness in Malang

Year	Score(%)	Category
2016	129,58	Very Effective
2017	157,20	Very Effective
2018	137,09	Very Effective
2019	138,19	Very Effective
2020	98,01	Effective
2021	112,12	Very Effective
2022	97,06	Effective

Source: Processed data (2023)
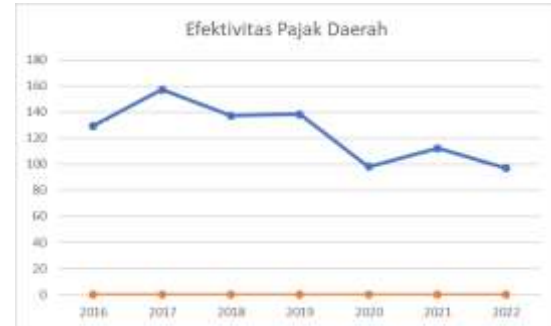
Based on Table 5 above, it shows that the Malang Regency Government has been able to realize the planned local tax revenue compared to the target set very effectively for seven years with an average score of 124.18%. The highest ratio in 2017 was 157.20%, and the lowest ratio in 2022 was 97.06%. If observed further during 2016-2022, the average is in the "very effective" category, although when viewed from the graph above the local tax effectiveness score tends to decrease. Many factors cause a decrease in local tax revenue, among others, according to the Directorate General of Fiscal Balance (DJPK), this is because many regions do not have tax regulations in accordance with *best practices* and also do not have a good database so that they are unable to collect local taxes optimally (Wildan, 2020).

Table 6.

Effectiveness of Local Retribution in Malang

| Year	Score(%)	Category
2016	128,12	Very Effective
2017	99,40	Effective
2018	104,30	Very Effective
2019	116,47	Very Effective
2020	66,21	Less Effective
2021	92,57	Effective
2022	29,39	Not Effective

Source: Processed data (2023)

Based on Table 6 above, it shows that the Malang Regency Government has been able to realize the planned regional retribution revenue compared to the set target very effectively for 2016, 2018, 2019, but has decreased to effective for 2017 and 2021, then became Not Effective in 2022. In 2020, there was a decrease in the effectiveness of revenue from regional user fees in Malang Regency, one of which was due to the fact that the district government exempted market user fees for 9 months on the grounds that at that time the spread of the corona virus was increasing and in 2021 the effectiveness of user fees increased again because the economic pace had begun to increase and the spread of the corona virus had begun to subside. According to the regional secretary of Malang district, the district government provided relief for several tax sectors during the pandemic, such as the elimination of fines for taxpayers. In addition, there is also an extension of time for taxpayers to pay off their dependents (Rahma, 2021).

Table 7.

Contribution of Local Taxes to the PAD of Malang

| Year	Score (%)	Category
2016	38,07	Moderate
2017	34,42	Moderate
2018	48,03	Good
2019	47,81	Good
2020	48,08	Good
2021	48,05	Good
2022	52,72	Very good
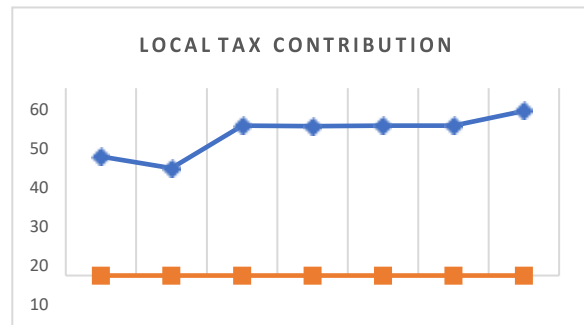
Based on Table 7 above, it shows that the contribution of local taxes to the Regional Original Revenue (PAD) of Malang Regency during 2016-2021 shows the "Good" category with an average score of 48% The highest contribution of local taxes is in 2022 at 52.72% and is in the very good category, while the smallest contribution is in 2017, which is 34.42% and is in the Moderate category. If it is noted that during 2016-2022 it can be seen that only in 2022 the contribution of local taxes to PAD is in the very good category, but if you look at the graph above, the average contribution of local taxes to PAD revenue tends to increase from year to year.

Table 8.

Contribution of Local Retribution to the PAD of Malang

Year	Score (%)	Category
2016	8,12	Very Poor
2017	5,17	Very Poor
2018	6,34	Very Poor
2019	7,17	Very Poor
2020	3,97	Very Poor
2021	4,79	Very Poor
2022	4,54	Very Poor
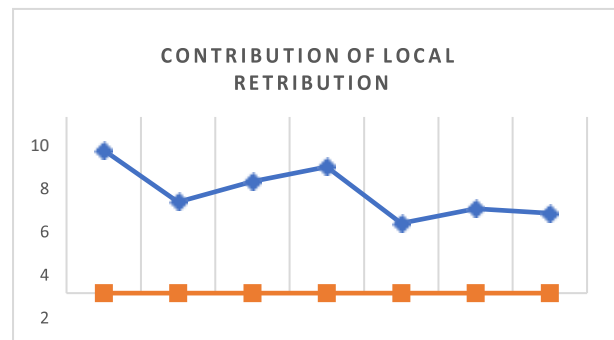
Source: Processed data (2023)

Based on Table 8 above, it shows that the contribution of Regional Retribution to Regional Original Revenue (PAD) of Malang Regency 2016-2022 shows a very poor category with an average score of 5.7%. The highest score was in 2016 with a score of 8.12% and the lowest in 2020 with a score of 3.97%. There are various obstacles faced so that the achievement of regional retribution has not been maximized, including the condition of the regional economy which is still in the recovery stage since the pandemic occurred. In addition, there are also policy changes in pandemic countermeasures that have an impact on a Poor conducive business ecosystem. As a result, the local tax ratio has fallen. This condition is also in line with the review of the Directorate of Transfer Capacity and Implementation of the Ministry of Finance. In addition, there is still low public awareness in paying taxes which has an impact on the low contribution of regional levies to Regional Original Revenue (PAD). So that it is necessary to evaluate the obstacles and problems that become obstacles in PAD revenue and also need to evaluate the performance of Bapenda and other producing regional apparatus.

CONCLUSION

The Malang District Government has been able to realize the planned local tax revenue compared to the target set very effectively as seen from the score obtained above 100%, namely with an average of 124.18%, although there was a decrease in 2020 and also 2022 where the score obtained was below 100% and fell into the effective category. This can be interpreted that the Malang District Government over the past seven years has been able to collect funds from local taxes very well even though there are several obstacles caused by the Covid 19 pandemic and there are still regions that do not have tax regulations in accordance with best practices so that they are unable to collect local taxes optimally. The achievement of the effectiveness of the tax levy of the Malang Regency Government has been very effective but in the last few years it has experienced a setback, especially in 2022 where the score obtained was only 29.39%.

The contribution of local taxes to local revenue (PAD) of Malang Regency during 2016-2022 showed a good category and in 2022 was the highest achievement of 52.72%, while the smallest contribution was in 2017 which amounted to 34.42% and fell into the category of Moderate. If it is noted that during 2016-2022 it can be seen that only in 2022 the contribution of local taxes to PAD was in the very good category. Some of the factors that cause this include the performance of the Regency Government which has not been optimal resulting in a decrease in revenue realization and also due to the impact of the Covid 19 pandemic. In addition, the contribution of Regional Retribution to Regional Original Revenue (PAD) of Malang Regency 2016-2022 shows a very unfavorable category with an average score of 5.7%. This is due to the low level of public awareness in paying taxes which has an impact on the low contribution of regional levies to Regional Original Revenue (PAD). So that there needs to be an evaluation of the obstacles and problems that become obstacles in PAD revenue and there is also a need to evaluate the performance of Bapenda and other producing regional apparatus

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