ANALYSIS THE INFLUENCE OF REGIONAL TAX, RETRIBUTION, AND SPECIAL AUTONOMY FOR ACEH REGIONAL GOVERNMENT BUDGET

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ABSTRACT

The purpose of this research is to analysis the influence of Regional Tax and Retribution. and Special Autonomy for Aceh Regional Government Budget. Also, to know is there possible for Aceh to survive without Special Autonomy anymore. The data is conducted with 12 Years of the Aceh Government Budget. This research uses EViews app for calculating and data. processing to know the significancy of all the variables that conduct. The hypothesis of this research is that Regional Tax and Special Autonomy significantly influence the Regional Budget than the Retribution. Special Autonomy is so important for Aceh to fulfil the budget requirement. If Special Autonomy is no longer given, Aceh will need to improve the other variables to fulfil their budget requirement.

Keyword: *Regional Tax, Retribution, Special Autonomy, Regional Budget, Government Spending, Aceh Regional Budget*

I. INTRODUCTION

Every state or region has their own budget that comes for their own region or state income, for instance regional tax, retribution and there also from the country known as *"otonomi daerah"*. The region does have a lot of spending by the government to keep the economy flowing. For that reason, the regional government needs to keep the efficiency when controlling all the regional budget, with the purpose is to fill all the region needed.

There is also another consideration that we have a limited regional budget. Moreover, Aceh is not a big region. So, the regional budget is very limited. Fortunately, in Aceh we have special autonomy *"otonomi khusus"*. Aceh have special autonomy since 2006, due to reconciliation from Aceh with Indonesia government. So, Indonesia government gave Aceh as a special region until now. formulating of the problem

1. Is Regional Tax, Retribution and Special Autonomy have a big effect for the Aceh regional budget
2. How big is Regional Tax, Retribution and Special Autonomy affecting Aceh regional budget
3. What is the most influence factor for Aceh regional budget
4. How the Special Autonomy effected Aceh regional budget? Is it hard for Aceh without no longer in special autonomy

II. LITERATURE REVIEW

Regional Government Budget

Regional Government Budget on Indonesia known as *"Anggaran Pendapatan dan Belanja Daerah"*. Is a fund that comes from the region itself such as government enterprise, retribution, tax and so on, there us also autonomy fund, given by the state to each region. Region government budget is dependent on how productive the region is of their economic activity, its also depended on how many people are in that region.

Government regional budget is used for planning the spending from regional government in 1 year period, it will relate to the regional rules.

Regional Tax

Regional tax is a tax that collected by the regional government and the regional tac will be the regional income such as tax for vehicles, property, hotel, restaurant and so on. Regional tax will be used to regional expenditure to keep the regional economy in flow. To make sure all the people will get welfare. Same as state tax, local government was authorized to collect all tax from their people.

An increase in tax is very important for the local government to do because regional tax is a direct income for the regional budget. It will lead to the government revenue from regional tax. There is no intervention by the state government.

Retribution

Retribution according to Kunarjo (1996:17) is collecting money and payment for services and government enterprise, even in private use or by the regional rules. Retribution is collecting that can be used as the payment for the service and every license that is given by the regional government to the private user or institution. Retribution is collected from the use of public facilities and services provided by the Aceh government, such as water supply, waste management, and market operations.

Retribution has an important rule. Same as tax, Retribution collected by the regional government and retribution also will be direct income for the regional budget. Retribution is different from tax even their mandatory by the government to make welfare for the people.

Special Autonomy

Autonomy is a right that is held by regional government. Autonomy is given to regional governments purposing that regional have a control for their own territory/region. Because of that independence it will be easy for government to decide and make a development without much intervention from the state.

Special autonomy is right that given by the state for the province that have special agreement with the country, for instance Aceh, state gave Aceh special autonomy in 2006 due to reconciliation Aceh with Indonesia Government.

Special autonomy means the province authorized to manage and decide what they want to do more than the regional autonomy. Indonesia has 4 province that still in the special autonomy, D.I. Yogyakarta, Papua, West Papua, and Aceh. These 4 provinces still have a fund from the state budget "APBN" each year with different amounts in every province. This fund is very helpful for the region because it's way bigger than region autonomy. Region that has this fund will easily make a development for their region if the fund is used in the right way.

Government Spending

In the circular flow, government also take a part in economic. The most important thing that government provide us is property right. To make difference between private good and public good. The government also provides us with public goods such as roads, bridges, airport, harbor, and the others. To fulfill all the demand of funding, the government as an authorized institution will collect tax for all citizens. Government spending is very reacted to tax. Tax is mandatory for all people.

Government CapEx will influence the economic growth in the area. Government spending there will stimulate the economic condition among the spending area. Government uses multiplier effects to calculate economic growth.

III.   METHODOLOGY RESEARCH

Research Purpose

The purpose of this research is to analysis the influence of regional tax, retribution, and special autonomy for Aceh government budget. This may help which one that has a big influence for Aceh government budget. The result of this research also expected to know is it possible for Aceh to fulfil all the region requirements without the special autonomy anymore.

Scope Of Research

The scope of this research is the government regional budget in Aceh province. It only conducts three direct incomes to Aceh regional budget, to analysis which one is the most influence factor. Others factor also influence Aceh regional budget. So, this can't be the fully reference of all the factor that influence Aceh regional budget.

Total Sample

The sample is referred to each year starting from 2011-2022. Or 12 in total compared to see the result with time series data.

Data Collection

Data that is collected in this research is secondary data. Secondary data is obtained from indirect sources. The data collection method that is used in this research is documentation. It came from a few reliable sources such as BPS, Aceh regional web, and journal. All that source conducts the data of Aceh regional budget.

Analytical Method

The analytical method used in this research is regression analysis. Regression analysis is a set of statistical methods used for the estimation of relationship between one dependent variable and one or more independent variables. It can be utilized to assess the strength of the relationship between variables and for making predictions or forecasting the future relationship between them.

Development Hypothesis

A hypothesis is a testable statement about the relationship between two or more variables or a proposed explanation for some observed phenomenon (Wigmore, 2017). A fundamental requirement of a hypothesis is that it can be tested against reality, and can then be supported or rejected (McLeod, 2021).

Basically, there are two types of hypotheses, namely, the null hypothesis and the alternative hypothesis. The null hypothesis is generally denoted as H0. It states the exact opposite of what a researcher predicts or expects. It basically defines the statement that there is no exact or actual relationship between the variables. The alternative hypothesis is generally denoted as H1. It makes a

statement that suggests a potential result or an outcome that the researcher may expect. In this research, the hypothesis that the researcher expected are:

a. H0: Regional tax, Retribution, and Special autonomy does no give a significant effect on the Aceh Government Regional Budget.
b. H1: Regional Tax, Retribution, and Special Autonomy give a significant effect to the Aceh Government Regional Budget.

IV. RESULTS AND DISCUSSION

**Result**

The result of this study is obtained and consists of research variables. The result of this study aims to determine the influence of Regional Tax, Retribution, Special Autonomy as an X on Aceh Regional Budget as Y. Data collection was obtained by documenting and collecting secondary data on the website. And the data calculation as follow

Dependent Variable: Y
Method: Least Squares
Date: 02/19/23   Time: 22:25
Sample: 1 12
Included observations: 12

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	-1.99E+13	1.26E+13	-1.582674	0.1522
X1	-10.88812	4.576145	-2.379321	0.0446
X2	101.5272	58.36628	1.739484	0.1201
X3	5.715171	2.126694	2.687350	0.0276

R-squared	0.521972	Mean dependent var	1.44E+13
Adjusted R-squared	0.342712	S.D. dependent var	5.01E+12
S.E. of regression	4.06E+12	Akaike info criterion	61.16257
Sum squared resid	1.32E+26	Schwarz criterion	61.32421
Log likelihood	-362.9754	Hannan-Quinn criter.	61.10273
F-statistic	2.911812	Durbin-Watson stat	2.755489
Prob(F-statistic)	0.100794		

Here the explanation of data calculation from this research, it can be conduct that

1. X1 as Regional Tax
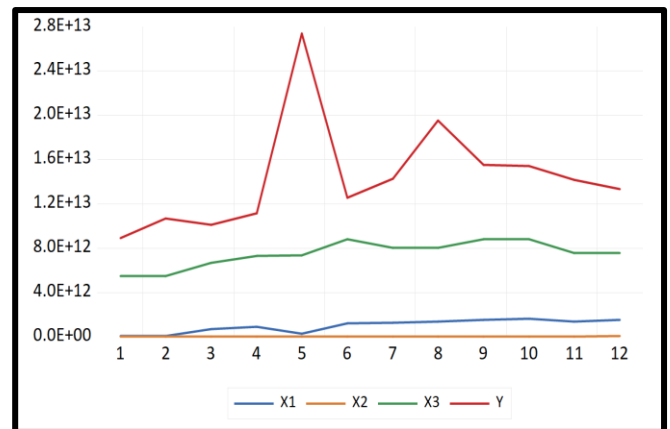
T-statistic	Probability
-2.379321	0.0446

Obtained from the data the influence of the X1 as Regional Tax on the calculation of the EViews program, T-statistic is -2.379321 with a probability value is 0.0446 with a significant provision of 5% (0.050, the probability of X1 is lower. It can be concluded that the Regional Tax gives a significant effect for the Y variable as Aceh Government Budget.

2. X2 as Retribution

T-statistic	Probability
1.739484	0.1201

Obtained from the data the influence of the X2 as Retribution on the calculation of the EViews program, T-statistic is 1.739484 with a probability value is 0.1201 with a significant provision of 5% (0.050, the probability of X2 is higher. It can be concluded that the Retribution does not gives a significant effect for the Y variable as Aceh Government Budget.

3. X3 as Special Autonomy

T-statistic	Probability

2.687350	0.0276

Obtained from the data the influence of the X3 as Special Autonomy on the calculation of the EViews program, T-statistic is 2.687350 with a probability value is 0.0276 with a significant provision of 5% (0.050, the probability of X3 is lower. It can be concluded that the Special Autonomy gives a significant effect for the Y variable as Aceh Government Budget.

4. R-Squared

R-Squared	Adjusted R-Squared
0.521927	0.342712

According to the result obtained from the sample data, it shows that the R-Squared is 0.521927 and the adjusted R-Squared is 0.342712. in accordance with the significant provision above 5% (0.05), the adjusted R-Squared value is accurate and credible.

Discussion

The result of this study shows that Regional Tax, Retribution, and Special Autonomy have a big effect on the Aceh Regional Budget. However, X1 as regional Tax and X3 as Special Autonomy were more significant influence the Y as Aceh Regional Budget rather than X2 as Retribution. According to this research there are 2 variables that most influence the Aceh Regional Budget, its Regional Tax and Special Autonomy.

Aceh will receive special autonomy until 2027, after that6 Aceh Only receive regional Autonomy like the other province. according to this research calculation it will hard for Aceh to fulfil

the CapEx. Because special autonomy is one of variables that give significant influence on Aceh regional budget. Aceh still needs additional income from variables that does not significantly affect the regional budget.

It's important for the government to maintain the X1 as significant variables to the Aceh Regional Budget, so it can fulfil the budget requirement. According to this research, if the Special Autonomy is no longer given by the Indonesia Government, it's hard for Aceh to fulfil all the regional budget required because Special Autonomy is one of the significant effects for the Aceh Regional Budget. But with a good long-term plan, Aceh will survive.

V. CONCLUSION

According to the result obtained from EViews calculation, these 3 variables give an effect for the Aceh Regional Budget. The most significant variables are X1 as Regional Tax and X3 As Special Autonomy.

This research is important for the Aceh government to know which variable that have a big influence for Aceh Regional Budget, and which variable that not really influence the Aceh Regional Budget, and which variable that not really influence the Aceh Regional Budget. So, the government can maintain the big influence variable and improve the non-significant variables.

Special Autonomy is one of the influence variables for the Government Regional Budget. If Aceh no longer receives the Special Autonomy, it's hard for Aceh to fulfil the Government Budget because that is the big influence variable. But with a good plan for the long term, Aceh van increase the no influence

variable. So, with a good plan, Aceh will survive.

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