EFFECT OF REGIONAL GROSS DOMESTIC PRODUCT BY SECTOR OF REVENUE REGION
(Case Study at Regencies / Cities in Central Java Province in 2011 -2012)

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Abstract: This study aimed to determine the effect of Sectoral Gross Regional Domestic Product on the local revenue district / city in Central Java province in 2011-2012. One indicator of success in the implementation of macro development is economic growth. The rate of economic growth into one of the essential purposes of local government and central government. Regional development is expected to have a positive impact on the growth of the national economy. Regional economic growth can be reflected in changes in the Gross Regional Domestic Product in the region. This study divides into three sectors, namely primary sector, secondary sector and tertiary sector. This study used multiple regression to test the hypothesis. The results showed that only the tertiary sector is positive and significant effect on the local revenue, this was due to direct contact with the base tightly acceptance revenue district / city, especially taxes and levies. while the primary sector and the secondary sector has no effect on local revenue due to the primary sector and the secondary sector more in contact with the base of the central government revenue and/or provincial governments.

Keywords: PDRB Primer, PDRB Sekunder, PDRB Tersier, PAD

INTRODUCTION

1. Background of Study

National development is inseparable from the role of all the local governments who have contributed to use all of resources owned by each region and strengthened with the implementation of fiscal decentralization and regional autonomy. Fiscal decentralization is the transfer of power from central government to local governments. Fiscal decentralization is one of implementation of the concept of

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regional autonomy in Indonesia. In Indonesia, the tax decentralization has been implemented through several important phases in an effort to realize the ideals and national objectives and provide clear direction for national development (DJPK, 2012).

The starting point of fiscal decentralization and regional autonomy implementation is characterized by the issuance of Law No. 22 Year 1999 on Regional Government and the regulation of fiscal decentralization set out in Act No. 25 of 1999 on the intergovernmental fiscal relationship which are then replaced by Act No. 32 Year 2004 on Regional Government and Law No. 33 of 2004 on The Intergovernmental Fiscal Relationship.

Fiscal decentralization gives greater authority to the regions to be able to explore its potential as a source of revenue to fund local expenditure in the framework of public services and the implementation is regulated by Act 33 of 2004 which regulates: local own revenue (hereinafter referred to as PAD), equalization funds, lending areas, and other legitimate acceptance. This is similar submitted by Darumurti et al. (2003) that the delegation of authority to the regions must be accompanied by delivery and transfer of funds, facilities and infrastructure, and human resources within the framework of fiscal decentralization.

The new regulation will certainly bring in fundamental changes to the system and mechanisms of local governance. Fiscal decentralization on the one hand provides greater authority of region financial management, but on the other hand rises new problems because of the different level of local fiscal preparedness Adi (2006) and Walidi (2009). Still according Walidi (2009) to overcome this inequality, the government provides funds transfer, one of the components that has most greatest contribution was the General Allocation Fund (hereinafter called DAU). Provision of funds transfer is expected to reduce fiscal disparities, and local government has same level of fiscal readiness in implementing regional autonomy. Within a few years running, the proportion of DAU to the local government is still the highest compared to local revenue including PAD (Adi, 2006).

Furthermore, the transfer of funds from the central government to local governments in addition to the DAU, there is the general purpose grant (hereinafter referred to DAK) which funds from national budget (APBN) allocated to a particular region with the aim to help fund special activities of regional affairs and in accordance with national priorities (Law No. 33 of 2004). The utilization of DAK is governed by the Central Government and only for education, health, family planning, roads and bridges, irrigation infrastructure, water and sanitation infrastructure, local government infrastructure, environment, forestry, rural

infrastructure, trade, agriculture and marine fisheries and it was included in the capital expenditure component and Local Government is required to allocate 10% counterpart funds of the value of DAK received to fund physical activity. Policy of the use of all funds given to local government (Prakosa, 2004). APBN 2012 has allocated Rp 464.360,9 billio nof equalization fund both for the provincial and district / city.

Spirit and goodwill of local government to optimize revenue would lead to counterproductive because of a lack of local government to understand the types of local charges allowed by law. In order to optimize the PAD, the government issued Law No. 28 of 2009 on Regional Taxes and Regional Retribution. PAD consists of four revenue sources: local taxes, local retribution, results of separated local asset management, and other PAD legitimate.

PAD is an indicator to measure the level of local autonomy through taxes and retribution revenue (Prakosa, 2004). However, this indicator is not always considered appropriate because the effort to increase revenue would not give meaning if it is not followed by the growth of the regional economy (Walidi, 2009). Ideally the implementation of regional autonomy should be able to reduce the dependence on the central government, local government becomes more independent, one of which is indicated by the increasing contribution of PAD to the local revenue (Adi, 2006). One of the success indicator in the implementation of macro development is economic growth measured by gross domestic product (GDP). However, economic growth has not been able to reflect the ability of individual societies. The level of economic growth become one of the important objectives of local government and central government. Regional development is expected to make a positive impact on the growth of the national economy. Regional economic growth can be reflected from the growth of Gross Domestic Product (hereinafter PDRB) in the region.

Increasing regional economic growth will be followed by increasing region's revenue. Increasing revenue will provide flexibility for local government to fund the development in the region. The existence of PAD is very important because it will reflect the actual ability of the local government to find the fund resources to develop the region, although PAD is not the largest portion in the local revenue post. However, based on data obtained from BPS,in 2012, district/city in the Central, the PDRB and PAD do not always go up simultaneously, as illustrated in Table 1 and Table 2.

Table 1
District/City with The Largest PDRB

No	District/City	PDRB
1	Semarang	24.196.480.000.000
2	Cilacap	19.342.280.000.000
3	Kudus	13.754.590.000.000
4	Semarang	6.223.190.000.000
5	Karanganyar	6.084.880.000.000

Source: Central Java Statistic Buerau

Tabel 2
District/City with The Largest PAD

No	District/City	PAD
1	Semarang	786.563.412.000
2	Banyumas	242.106.509.000
3	Surakarta	231.672.100.000
4	Cilacap	196.673.442.000
5	Sukoharjo	164.954.319.000

Source: Central Java Statistic Buerau

Table 1 and 2 above show that region with high PDRB tend to has greater PAD. Although there are also region that have PDRB at the big 5 but its revenue is outside from the big 5 like Kudus District, Semarang District, and Karanganyar District. In addition, there are also region with the PDRB outside from big 5 but their revenue are at the big 5 like Banyumas District, Surakarta City and Sukoharjo District.

The local government performance factor becomes vital to optimizing revenue from PAD. Increasing revenue is actually an excess of economic growth (Saragih, 2003). Therefore, if PDRB's region is big then it should be followed by Local government's effort to optimize the PAD. Such effort should be made with the appropriate mechanisms so it is not interfere the business climate. In this regard, it is important to know what kind of business sector that contribute to PAD.

The underlying motivation of this study are, the first, new regulations on fiscal decentralization will certainly bring to fundamental changes to the system and mechanisms of local governance. Fiscal decentralization on the one hand provides

greater authority of region financial management, but on the other hand rises new problems because of the different level of local fiscal preparedness (Walidi, 2009). Therefore, when the regions have different readiness levels, it will affect to the different PAD. Second, PDRB should affect PAD but based on table 1 and table 2, there are not all districts / cities that have high PDRB, also have high PAD.

2. Research Problem

With the enactment of Law No. 33 of 2004, the government should explore the potential of the region's own funding sources. Regional economic growth is reflected by changes in PDRB in the region and increase local economic growth will be followed by an increase in revenue. Increasing growth areas of the various sectors, it will be followed by a rise in revenue. According Keneyess (1987), Sukirno (2006), Sutikno and Maryunani (2007) that the production units are 9 business field is divided into 3 groups: the primary sector, the secondary sector and the tertiary sector. The economic growth of a region would greatly affect the increase in revenue. So the research question as follows:

1. How is the influence of Primary Sector PDRB to PAD?
2. How is the influence of Secondary Sector PDRB to PAD?
3. How is the influence of Tertiary Sector PDRB to PAD?
4. How is the influence of Primary Sector PDRB, Secondary Sector PDRB, Tertiary Sector Sector to PAD?

3. RESEARCH PURPOSES

There are three objectives to be achieved in this study, namely:

1. To find out how the influence of Primary Sector PDRB to PAD is;
2. To find out how the influence of Secondary Sector PDRB to PAD is;
3. To find out how the influence of Tertiary Sector PDRB to PAD is;
4. To find out how the influence of Primary Sector PDRB, Secondary Sector PDRB, Tertiary Sector PDRB to PAD is.

4. RESEARCH CONTRIBUTIONS

This study is expected to provide a wide range of contributions, such as:

1. Contributions Theory

The results of this study are expected to provide the development of the public sector accounting that economic growth in the region will greatly influence the

increase in revenue (Adi, 2006) and (Adriani, 2008). With the division of business into three sectors, namely the primary sector, the secondary sector and the tertiary sector, will be seen how much the role of the third sector to PAD.

2. Practice Contributions

District / City Government can optimize revenue from PAD to create policies that can stimulate the development of the business sector that related closely with PAD revenue base, especially taxes and charges district / city and without ignoring to other sectors that may not intersect closely with PAD revenue base.

THEORETICAL FRAMEWORK AND HYPOTHESES DEVELOPMENT

1. Gross Regional Domestic Product (PDRB)

Central Bureau of Statistics (BPS) defines PDRB as the total value added generated by all business units within a region, or a total value of final goods and services produced by all economic units in an area. The calculation of PDRB according to the BPS can be done using market prices (PDRB at current prices) and constant prices (PDRB at constant prices). PDRB at current prices illustrate value added of goods and services are calculated using the prices prevailing during the year, while the PDRB at constant prices is calculated by using the price in a given year as the base year. PDRB at constant prices is used to see the economic growth rate from year to year. PDRB is very important tool primarily related to the regional economy (Office of Research Development and Statistics Magelang, 2011). PDRB is used for:

a. Measuring the level of welfare and prosperity of society;

b. Measuring the area of economic growth both sectoral and structural;

c. Understanding the structure of the economy and its amendments;

d. As a tool of control in the implementation and evaluation of development outcomes.

PDRB calculation results are presented in the form of aggregate and sectoral, with two kinds of method of calculation is based on current prices and at constant prices. Sukirno (2006) explained that, based on business division, economic sectors in the Indonesi comprising into three main groups:

a. The primary sector, which consists of agriculture, livestock, forestry, fisheries, mining and quarrying;

b. Secondary sector, which consists of manufacturing, electricity, gas and water, the building;

c. Tertiary sector, which consists of trade, hotels, restaurants, transport and communications, finance, lease and business services, other services (including government).

Meanwhile, referring to the recommendation System of National Accounts (SNA) 1993, economic sector can be grouped into nine (9) business field, namely agriculture, mining and quarrying, processing industry, electricity, gas and water supply, building, trade, hotels and restaurants, transport and communications, finance, real estate and business services.

2. Local Own Revenue (PAD)

Act No. 33 of 2004 on The Intergovernmental Fiscal Relationship explained that regional budget (APBD) consists of Local Revenue, Regional Expenditure, and Financing. Sources of Local Revenue derived from the PAD, Fund Balance, and Other Revenue. The meaning of PAD is local own revenue that is applied based on regional Regulation in accordance with the legislation.

PAD according to Article 3 paragraph (1) of Law No. 33 of 2004 on The Intergovernmental Fiscal Relationship aims to give authority to local governments to fund the implementation of regional autonomy in accordance with the potential of the region as the implementation of Decentralization. With the authority, local government will take reasonable steps to improve PAD. This is accompanied by an obvious reason that the great PAD will support the larger fund of regional development as well. Local governments are allowed to increase the PAD, but it is accompanied with the provision that:

a. Local governments are prohibited to set the regulation on revenue which causes high cost economy;

b. Local governments are prohibited to set the regulation on revenue that hinder the mobility of people, traffic of goods and services between regions, and import/export activities.

PAD derived from 4 revenue: local taxes, local charges, local separated asset management, and other legitimate PAD.

3. Local Tax

Law No. 28 of 2009 on Regional Taxes and Regional Retribution defines local taxes as a compulsory contribution to the regions that are owed by the individual or entity that is enforceable under the Act, to not get rewarded directly and used for regional purposes for the greatest prosperity people. This law also regulates the types of taxes that may be charged by the provincial and district/city government. Taxes are included in the authority of the provincial government collection consists of:

a. Motor Vehicle Tax; is a tax imposed on the ownership and / or control of a motor vehicle. Results of Motor Vehicle Tax are shared with the composition of 70% to province and 30% to district/city.

b. Customs of Vehicle; is a tax on the transfer of property of a motor vehicle as a result of a two-party agreement or unilateral actions or circumstances that occur due to the sale and purchase, exchange, gift, inheritance, or importation into the enterprise. Customs results of Vehicle shared are shared with the composition of 70% to province and 30% to district/city.

c. Motor Vehicle Fuel Tax; is a tax on the use of motor vehicle fuel. Results of Motor Vehicle Fuel Tax are shared with composition of 30% to provincial and 70% to district/city.

d. Surface Water Tax; is a tax on the extraction and/ or utilization of surface water. Results of Surface Water Tax are shared with composition of 50% to province and 50% to district / city.

e. Cigarette tax; a charged on cigarette levied by the Government. Results cigarette tax are shared with a composition of 30% to province and 70% to district / city.

4. Regional Retribution

Law No. 28 of 2009 defines regional retribution as regional levies as payment for specific services or special permits provided and / or supplied by the regional government for the benefit of a private person or Entity. Retribution object consists of: Object Public service levies and charges for services objects, object levy certain permissions.

5. Hypothesis Development

5.1. Primary sector PDRB, the secondary sector and the tertiary sector to PAD

Research on PDRB have been carried out by previous researchers including Adi (2006), Adriani and Handayani (2008) Sasana (2009). Researchs on PDRB, conducted by researchers at large measure PDRB as a whole, so do not know which sector that has the most influence to PAD. According Sukirno (2006) production units from 9 sectors are grouped into three sectors, namely the primary sector, the secondary sector and the tertiary sector as follows:

a. The primary sector, which consists of agriculture, livestock, forestry, fisheries, mining and quarrying;

b. Secondary sector, which consists of manufacturing, electricity, gas and water, the building;

c. Tertiary sector, which consists of trade, hotels, restaurants, transport and communications, finance, lease and business services, other services (including government).

Increasing regional growth of the various sectors will be followed by increasing in revenue. Based on the theory of the division of the business sector delivered by Sukirno (2006) and the research by Sutikno and Maryunani (2007) concluded that the tertiary sector contributes dominantly and followed by the primary sector and secondary sector. Based on the above mentioned, it can be developed three hypotheses as follows:

H1: the primary sector PDRB influence to PAD

H2: secondary sector PDRB influence to PAD

H3: tertiary sector PDRB influence to PAD

5.2. Sectoral PDRB to PAD

Regional economic development one of which is driven by a good public service. Public services that often becomes one of the main considerations of investors to invest in the region. Budget expenditure in the area of public services such as infrastructure can stimulate economic growth. In short, mutualism symbiotic occurs relationship between local government and the business community. If local governments provide good public services, it will stimulate economic growth and economic growth will stimulate revenue in the form of PAD. This pattern is in accordance with the opinion Saragih (2003) which states that revenue growth is the excess of economic growth and Bappenas (2003) which stated that revenue growth should be sensitive to the increasing in PDRB. It means that increasing PDRB will have a positive impact on the increasing in PAD.

Research conducted Adi (2006) on the relationship between regional economic growth, development expenditure and revenue in Java Bali, indicates that regional economic growth has a significant impact on the increasing of in PAD. Unfortunately, regional economic growth is still low, so the revenue of the PAD is also low. While development expenditure have a positive impact on revenue and economic growth. Based on the above mentioned, the hypothesis is developed as follows:

H4: the primary sector PDRB, the secondary sector PDRB, the tertiary sector PDRB influence in PAD

RESEARCH METHODS

1. Type and Data Research

This study is a quantitative study with secondary data. This research data is panel data in form of sectoral PDRB and PAD each district / city in Central Java province, amounting to 26 districts and 9 cities from 2011-2012. The data in this study came from the Central Bureau of Statistics (BPS), the Internet and books. The information obtained from the Internet via the website of the Directorate General of Fiscal Balance, Ministry of Finance (http://www.djpk.depkeu.go.id/), and the Central Bureau of Statistics, Central Java (http://jateng.bps.go.id/).

2. Population Research

The population in this study are all districts / cities located in Central Java province amounted to 35 districts / cities that consist of 26 districts and 9 cities 2011-2012.

3. Model Research

To test the hypothesis then we created a model that describes the relationship between the variables. Models were prepared using a multiple regression equation as follows:

PAD = a_0 + a1PDRB primer + a_2PDRB sekunder + a_3PDRB tersier + ε

Specification:

PAD   : Local Own Revenue

Primary PDRB   : Gross regional Domestic Product for primary sector

Secondary PDRB : Gross regionalDomestic Product for Secondary sector

Tertiary PDRB   : Gross regional Domestic Product for Tertiary sector

ε   : Error

α_0 : Konstanta

The model above is composed of: The dependent variable that is PAD, and the Independent Variables that are the primary sector PDRB, the secondary sectorPDRB, and the tertiary sector PDRB.

4. Operationalization of Variables

4.1. Dependent Variable

The dependent variable in this study is PAD. The data are from the Central Java Bureau of Statistics (http://jateng.bps.go.id/).

4.2. Independent Variables

The independent variable in this study are the primary sector PDRB, the secondary sector PDRB, and the tertiary sector PDRB originating from the Directorate General of Fiscal Balance in http://www.djpk.kemenkeu.go.id. Calculation of primary sector PDRBis carried out by counting each production unit belonging to one of the primary sector, as well as the secondary sector PDRB and the tertiary sector PDRB.

4.3. Data Analysis Methods

The data are then processed by classic assumptions test and hypothesis test using SPSS version 20.

RESULTS

1. Classical Assumption Test Results

Test for normality in this test use the normal chart analysis PP Plot and Kolmogorov-Smirnov test with a significant level of 0.05. Based on the results of data processing, the obtained primary sector PDRB variable is normally distributed. As for the secondary sector PDRB variable and tertiary sector PDRB and PAD are not normally distributed, so it is necessary to transform the data using the logarithm 10 or LN. Multicollinearity test is done by analyzing the correlation between variables by using the calculation of the value of tolerance and variance inflation factor (VIF). Tolerance test results shows no independent variables that have a tolerance value of less than 0.10. Therefore, it can be concluded that there is no multicollinearity between the independent variables in the regression model.

Heterocedastisity test conducted by glejser test. Based on the glejser test results,the significance probability value is above 5% level of confidence. So we can conclude the regression model is free from any heterocedastity. Autocorrelation test conducted by Durbin Waston test (DW-Test). Based on auto corelated test results obtained DW value is between dl value and du value (dl ≤ DW ≤ du), so that the results of the auto correlation test is inconclusive for the regression model. All classic assumption test results are presented in the appendix 1 and 2.

2. Hypothesis Test

Based on the determination coefficient test result, adjusted R2 value is about 0,453 (45,3%). This means that 45,3% of PAD variation is influenced by the primary sector PDRB, the secondary sector PDRB and the tertiary sector PDRB where as 54.7% of PAD can be affected by other variables that is not examined in this study. (Lamp). Linear analysis is used to obtain regression coefficients that will

determine whether the hypothesis will be accepted or rejected. Then obtained by the following equation:

PAD = 14224-0013 primary sector - 0002 secondary LN_sektor + 0. 573 LN_ sektor tertiary + ε

T test aims to determine whether the independent variables are partially significant influence on the dependent variable and to further examine which of the independent variables that significantly influence to PAD. The results test of the research hypotheses based on t test as follows:

Variable size of the primary sector PDRB has t value of 0,188 and 0,851 sig. Based on the results of processing, it obtained the Primary Sector PDRB variable has significancet_{hitung}about -0,118 or greater than -t_{tabel} about -1.996. So, Ha is denied and it can be concluded that partially primary sector PDRB does not influence the LN_PAD (lamp). Secondary LN_sektor PDRB variable has significancet_{hitung} about -0.028 or greater than t_{tabel} about -1,996. So, Ha is denied and it can be concluded that partially secondary LN_sektor PDRB variable does not influence the LN_PAD (lamp). Tertiary LN_sector PDRB variable has significance t_{hitung} about 4,688 or greater than t_{tabel} about 1,996. When viewed from the probability value t_{hitung} about 0,000 or smaller than 0.05, it can be concluded that Ha is accepted and partially Tertiary LN_sector PDRB variable influence to LN_PAD (lamp).

While simultaneously test obtained value F = 20.067 with a significance of 0.000, because F_{hitung}> F_{tabel} (20,067 > 2,74), so Ho is rejected. The significance value is smaller than the 0,05.It shows that the independent variables simultaneously influence on the dependent variable. This means that the primary sector PDRB, secondary sector PDRB, and tertiary sector PDRB simultaneously influence to PAD (lamp).

DISCUSSION OF RESULTS

Model and hypothesis test shows that the primary sector PDRB and secondary sector PDRBdoes not doesn't influence to and has a negative value to the PAD. These results contrast with result of Adi (2006) which states that economic growth has a positive impact to the increasing PAD. The different results can happen because on Adi's research, PDRB growth is united in to a single unit while the variables in this study, PDRBis divided into 3 variables sectoral PDRB. Therefore, it needs to be seen in depth how the characteristics of primary and secondary sector PDRB so it does not influence and has a negative impact to PAD. But when we see from the hypothesis test, simultaneously the primary sector, the secondary sector and the tertiary sector PDRB influence to PAD. When viewed from its

characteristics, the primary sector and secondary sector PDRB are not too closely related to PAD especially in terms of local taxes and local retribution. Business sector in the primary sector and secondary sector PDRB are more related to the central government's and / or provincial government revenue base so discretion are in the authority of the central government and / or provincial governments. This can be seen in the following table:

Table 3
The Linkage between the primary sector and secondary sector
PDRB withRevenue Base

PDRB	Central Revenue Base	Provincial Revenue Base	District/City Revenue Base
Sektor Primer			
Pertanian	• PPN, PPh, PBB* • PNBP Perikanan • PNBP Kehutanan		• Pajak Sarang Burung Walet • Retribusi Rumah Potong Hewan • Retribusi Izin Usaha Perikanan
Pertambangan dan Penggalian	• PPN, PPh, PBB* • PNBP Minyak dan Gas Bumi • PNBP Panas Bumi		• Pajak Mineral Bukan Logam dan Batuan
Sektor Sekunder			
Industri Pengolahan	• PPN, PPh, PBB* • Cukai Rokok	Pajak Rokok	• Retribusi Penjualan Produksi Usaha Daerah
Listrik, Gas, dan Air Bersih	• PPN, PPh, PBB*	Pajak Air Permukaan	• Pajak Penerangan Jalan
Bangunan	• PPN, PPh, PBB*		• Retribusi Izin Mendirikan Bangunan

*Business sector will be charged by tax with term and condition applied

The linkage GDP primary sector and secondary sector with tax base and levy the district / city covers only a very limited kind of taxes and levies as listed in Table 3 above. Lack of these linkages will create value PAD received is not significant in number or very little effect on PAD. As more contact with central government revenue base and / or provincial governments, districts / cities gained acceptance not in the form of PAD, but in the form of DBH is DBH PPh Article 21 and Article 25/29, Excise DBH and DBH SDA.

According to the researchers, something to be noted is that even though primary sector and secondary sector PDRBare not related closely with PAD,

supposedly when primary sector and secondary sector PDRB grow,they do not have a negative impact to PAD and remain has positive impact even just small. It can be possible that the performance of local government officials are less optimal in performing their duties.

Tertiary sector PDRB influence significantly to PAD. The results of this study are consistent with the results of Adi (2006) which states that economic growth has a positive impact to the increasing PAD. This is similar to Sutikno and Maryunani (2007) that state based on the economic sector group, tertiary sector provide the largest contribution to PDRB in all Regional Unit Development (SWP), followed by primary and secondary sectors. Furthermore, Adriani and Handayani (2008) concluded that the results of their research in the macro concept can be analogue as follows: the greater PDRB the greater PAD. When the tertiary sector PDRB grows,PAD will grow as well. Vice versa when the tertiary sector PDRB decrease, the PAD will decrease as well. Taxes and retribution of district / city are related closely with the business sector who are in the tertiary sector and the two are intimately connected. It can be seen in the table 4. below:

Table 4
The linkage between Tertiasry Sector PDRB with District/City Revenue Base

PDRB	Central Revenue Base	Provincial Revenue Base	District/City Revenue Base
Sektor Tersier			
Perdagangan, Hotel, dan Restoran	• PPN, PPh, PBB*		• Pajak Hotel, • Pajak Restoran • Retribusi Pelayanan Pasar; • Retribusi Pasar Grosir dan/atau Pertokoan; • Retribusi Tempat Penginapan/ Pesanggrahan/Villa; • Retribusi Pelayanan Tera/Tera Ulang;
Pengangkutan dan Komunikasi	• PPN, PPh, PBB*	• Pajak Kendaraan Bermotor • Pajak Bahan Bakar Kendaraan Bermotor	• Retribusi Pengujian Kendaraan Bermotor; • Retribusi Pengendalian Menara Telekomunikasi. • Retribusi Terminal; • Retribusi Pelayanan Kepelabuhanan; • Retribusi Izin Trayek
Keuangan, Persewaan, dan Jasa Keuangan	• PPN, PPh, PBB*		

Jasa-Jasa	• PPN, PPh, PBB*	• Pajak Hiburan
		• Pajak Reklame
		• Pajak Parkir
		• Retribusi Pengolahan Limbah Cair
		• Retribusi Pelayanan Pendidikan
		• Retribusi Pemakaian Kekayaan Daerah
		• Retribusi Tempat Pelelangan
		• Retribusi Tempat Khusus Parkir
		• Retribusi Tempat Rekreasi dan Olahraga
		• Retribusi Penyeberangan di Air
		• Retribusi Izin Tempat Penjualan Minuman Beralkohol
		• Retribusi Izin Gangguan

*Business sector will be charged by tax with term and condition applied

Results of research which states that the tertiary sector PDRB positive and significant influence to PAD can be a material evaluation for local governments. Local governments that seek to optimize PAD can develop the tertiary sector that related closely with PAD revenue base, especially taxes and retribution. Without ignoring to other business sectors, tertiary sector development should be prioritized. Sectors such as tourism is one sector which plays a major role in sustaining PAD because this sector is very closely related with district / city revenue baselike hotel tax, entertainment tax, restaurant tax, recreation retribution etc. It can be conducted by considering the potential advantages of each region. If potential economic of region is not a tertiary business sector, local government also need to develop the sector. Associated or not associated with PAD, business development in any sector will continue to drive the economy. Multiplier effect raised by business development in specified sector will stimulate other sectors to grow. So however it will sustain both PAD or other revenues such as DBH.

CONCLUSION

1. Primary and secondary sector PDRB does not influence to PAD due to the primary and secondary sector PDRB are not closely related with the district/ city revenue base. The linkage between primary sector and secondary sector PDRB with district / city revenue base is so limited so the contribution to PAD is not significant enough. Primary sector and secondary sector PDRB are closely related with central government and/or provincial governments revenue base so discretion are in the authority of the central government and / or provincial

governments. District/ city government earn revenue not from PAD, but from DBH like DBH PPh Pasal 21 and Pasal 25/29, DBH Cukai and DBH SDA.

2. The tertiary sector PDRB influence to PAD due tertiary sector PDRB is closely related with the district/city revenue base, especially taxes and retribution that affect to PAD. Sectors such as tourism is one sector which plays a major role in sustaining the PAD because this sector is very closely related to district / city revenue base such as the hotel tax, entertainment tax, restaurant tax, recreation retribution etc.

SUGGESTION

1. District/City Government can optimize PAD by creating policies that can stimulate the development of business sector related closely with PAD revenue base, especially taxes and retribution of district/city. It can be conducted without ignoring to other potencial economic sector that may not related closely with PAD. Economic development in any sector will have a positive impact and can stimulate the development of other sectors in the form of a multiplier effect.

2. Good development of revenue collection system particularly taxes and retribution will make great influence in optimizing PAD. Things that need to be conducted are:

   (1) preparation of legal instrument clearly in the form of regulation as the legal basis for the collection;

   (2) the development of human resources in the field of regional revenue authorities;

   (3) the development of information technology such as online tax payment application.

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LAMPIRAN

1. Uji Normalitas

Gambar 1 Normal P-Plot

Normal P-P Plot of Regression Standardized Residual

Dependent Variable: LN_PAD
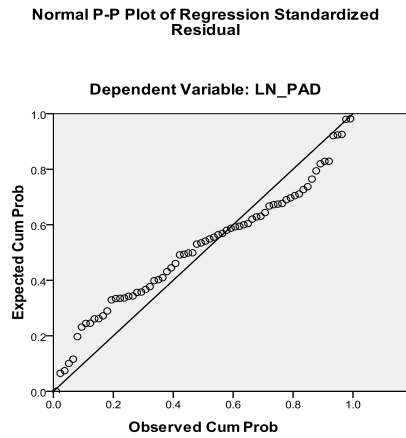
Uji Normalitas

One-Sample Kolmogorov-Smirnov Test					
		Sektor Premier	Sektor Sekunder	Sektor Tersier	PAD
N		70	70	70	70
Normal Parameters[a,b]	Mean	1023.9361	1888.2799	2437.7267	1.2166E8
	Std. Deviation	730.45992	2876.22513	4581.81415	1.03076E8
Most Extreme Differences	Absolute	.157	.303	.373	.283
	Positive	.157	.303	.373	.283
	Negative	-.086	-.282	-.345	-.261
Kolmogorov-Smirnov Z		1.310	2.534	3.117	2.367
Asymp. Sig. (2-tailed)		.064	.000	.000	.000

a. Test distribution is Normal.

b. Calculated from data.

Hasil Transformasi Uji Normalitas Data

		Sektor Premier	LN_Sektor Sekunder	LN_Sektor Tersier	LN_PAD
		One-Sample Kolmogorov-Smirnov Test			
N		70	70	70	70
Normal Parameters [a,b]	Mean	1.0239	6.9275	7.4276	18.4531
	Std. Deviation	.73046	1.01020	.65465	.53995
Most Extreme Differences	Absolute	.157	.094	.149	.151
	Positive	.157	.094	.149	.151
	Negative	-.086	-.069	-.088	-.144
Kolmogorov-Smirnov Z		1.310	.787	1.244	1.260
Asymp. Sig. (2-tailed)		.064	.566	.091	.084

a. Test distribution is Normal.

b. Calculated from data.

Hasil Uji Multikolinearitas

		Collinearity Statistics	
		Coefficients[a]	
Model		Tolerance	VIF
1	Sektor Premier	.951	1.052
	LN_Sektor Sekunder	.350	2.856
	LN_Sektor Tersier	.361	2.774

a. Dependent Variable: LN_PAD

Hasil Uji Autokorelasi

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
		Model Summary[b]			
1	.691[a]	.477	.453	.39925	1.878

a. Predictors: (Constant), LN_Sektor Tersier, Sektor Premier, LN_Sektor Sekunder

b. Dependent Variable: LN_PAD

Scatterplot Uji Heteroskedastisitas Regresi
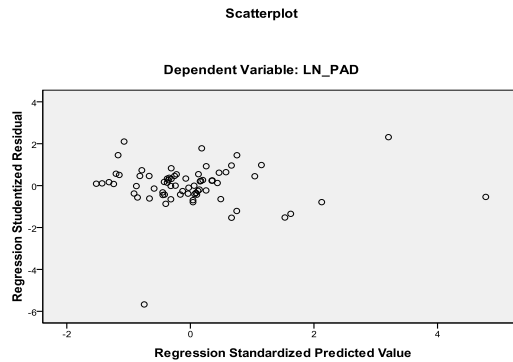
Hasil Uji Autokorelasi

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.691[a]	.477	.453	.39925	1.878

a. Predictors: (Constant), LN_Sektor Tersier, Sektor Premier, LN_Sektor Sekunder
b. Dependent Variable: LN_PAD

Hasil Uji Analisis Regresi Berganda

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	14.224	.578		24.621	.000
	Sektor Premier	-.013	.067	-.017	-.188	.851
	LN_Sektor Sekunder	-.002	.080	-.004	-.028	.978
	LN_Sektor Tersier	.573	.122	.695	4.688	.000

a. Dependent Variable: LN_PAD

Hasil Uji F (Uji Simultan)

				ANOVA[b]		
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	9.596	3	3.199	20.067	.000[a]
	Residual	10.520	66	.159		
	Total	20.117	69			

a. Predictors: (Constant), LN_Sektor Tersier, Sektor Premier, LN_Sektor Sekunder

b. Dependent Variable: LN_PAD