

# The Effect of Village Income, Village Fund Allocation, Tax Sharing and Retribution on Village Expenditures: A Case in Indonesia

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The purpose of this study was to determine the magnitude of the influence of Village Original Income, Village Fund Allocation, Tax Sharing and Retribution on Village Expenditures in Villages in Parungponteng District, Cibalong District and Sukaraja District, Tasikmalaya Regency in 2018-2021. The research method used is quantitative with a case study approach and data analysis techniques using panel data regression. The sample selection used purposive sampling and obtained a sample of 11 villages. The results of the study show that (1) Village Original Income fluctuates. The allocation of Village Funds has increased, but initially experienced a significant decrease. Profit Sharing Taxes and Levies experienced an increase but also experienced a significant decrease. Village spending has increased value. (2) Partially Original Village Income has a significant positive effect on Village Expenditure, Village Fund Allocation has a significant positive effect on Village Expenditures, Tax and Retribution Revenue Sharing has a significant positive effect on Village Expenditure, and simultaneously Effect of Village Original Income, Village Fund Allocation, Distribution The results of taxes and levies have a significant positive effect on village spending.

**Keywords: Village Income; Allocation of Village Funds; Sharing of Taxes and Retribution; Village Expenditures**

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## INTRODUCTION

The purpose of forming a village is to increase capacity administration of government effectively and efficiently in the increase services to the community that can be felt directly by the community according to the level of development and progress of development. So therefore, the village is given the authority to regulate and manage interests the community, in this case the village has autonomy to make policies and authorized to make implementation rules in accordance with the capabilities and the potential possessed by the community in order to achieve prosperity and equal distribution of economic capabilities.

One aspect that plays a role in village development is village finances and village assets. Village finance is related to rights and obligations village which can be valued in money while village assets are goods belonging to the village originating from the village's original assets, purchased or obtained at the expense of the Budget Village Income and Expenditures or the acquisition of other legal rights.

The village government is obliged to make and compile the APBDes, because with the existence of APBDes all village policies that are spelled out in various programs and the budget for activities has been determined. Thus, activities village government in the form of providing services, development and protection to the community in the current year the budget has been designed so that it is certain that it can be implemented.

According to Minister of Home Affairs Regulation no. 113 of 2014 Village Expenditures cover everything expenditure from the village account which is the obligation of the village in 1 (one) fiscal year for which the village will not receive repayment. Referring to Law Number 6 of 2014 Village spending is prioritized to meet development needs agreed in village meetings and in accordance with the priorities of the district/city regional government, regional government provincial and central government.

The phenomenon that occurs in every village in the District Parungponteng, Cibalong District and Sukaraja District are rising the decline in village expenditure incurred each year, village expenditure which output has increased on average. Fluctuations in village spending occur because some factors. Among them is how much village development there is carried out in one year, the budget for empowerment increases or decreases society and so on. Village spending is of course inseparable from income village, because all costs incurred are for village shopping purposes sourced from

village income. In addition, the phenomenon that occurs is the not yet optimal utilization of natural resources and human resources in the area, so that the village's original income The amount obtained by each village is not higher than the funds provided provided by the central government or regional government. The village government still rely on transfer funds to finance village spending needs.

Managing village finances is not as easy as expected government, the many obstacles and problems experienced in Village financial management from planning to accountability. Managing village finances does not only rely on the village head and equipment, but it requires the involvement of various stakeholders in the village because currently the village has managed large amounts of funds. So it is necessary skilled people who can help prepare RPJMDes, RKPDes, Design, RAB and APBDes. In carrying out village financial management in each village it is required use the SisKeuDes application which has been provided by the central government in order to make it easier for villages to carry out their activities, but in fact There are still obstacles in using the application. Such that It was mentioned by the Secretary of Margalaksana Village, Sukaraja District, that SisKeuDes is too complicated to use and the employees who use it This application is experiencing a little difficulty so that every year employees who Responsible for SisKeuDes is changed every fiscal year because according to him it is too complicated and difficult to carry out. That makes it difficult look back at the village financial report in the previous year (source, interviews with Margalaksana Village officials).

The original village income obtained influences the size village expenditure used. The greater the village's original income obtained then the greater the village expenditure that can be used for village development. Apart from having a budget that comes from the village's original income In itself, the village also has the right to obtain a share of the funds the balance of central and regional finances received by the district. Among them are Village Fund Allocation and Revenue Sharing from Taxes and Retributions.

Village Fund allocations are used for targeted village development to improve community welfare and improve living standards human and poverty alleviation through fulfilling basic needs, development of village facilities and infrastructure, development of local economic potential, and sustainable use of natural resources and the environment.

The amount of village fund allocation that has been budgeted for each village, Of course, this is a big responsibility for village government officials as village fund allocation manager to manage, allocate and use Allocation of village funds properly in accordance with laws and regulations has been determined by the government.

Sharing of Tax and Retribution Revenues obtained by the village from the government The district influences the size of village expenditure used. The greater the share of taxes and levies obtained, the greater it will be also village expenditure that can be used for village development.

## PREVIOUS STUDY

The research method used is quantitative using a descriptive approach. The author examines the dependent variable (Y) in the form of Village Expenditures and three independent variables, namely Village Original Income (X1), Village Fund Allocation (X2), Tax and Retribution Profit Sharing (X3). This study uses a sample technique that uses a purposive method sampling. This research uses secondary data. Data The secondary used in this research is the Budget Realization Report Village Income and Expenditure for 2018-2021 obtained directly from villages located in Parungponteng District, Cibalong District and Sukaraja District whose contents contain information on the problem under study. The data analysis tool uses panel data regression with the help of E-Views 12.

According to Village Law No. 6 of 2014 Article 72 Paragraph (1) Letter a What is meant by Village Original Income is income originating from Village authority based on origin rights and local village scale authority. The indicator for the realization of the amount of Village Original Income is obtained from all receipts received by the village originating from business results, asset results, self-help, participation and mutual cooperation as well as other village original income legitimate.

According to [Maulidia et al \(2021:4\)](#) Village Fund Allocation is a fund that must be allocated by the district government for villages, sourced from the central and regional financial balance funds received from the district which uses 30% for apparatus spending and operations and 70% for public spending and community empowerment.

According to [Chabib and Heru \(2015\)](#) Tax and Retribution Revenue Sharing is shared results derived from the realization of regional tax and retribution revenues regency/municipality and is set at a minimum

of 10% (ten percent). Meanwhile according to Tasikmalaya Regent Regulation Number 21 of 2021 Article 1 Tax Revenue Sharing Fund, hereinafter referred to as Regional Tax DBH, is an allocation funds from regional tax revenues for villages within the Regency area Tasikmalaya.

According to Minister of Home Affairs Regulation no. 20 of 2018 Village shopping is all expenditures which are village obligations in 1 (one) fiscal year will not be accepted back by the village. Then on the Village Law 57 Number 6 of 2014 Article 74 states that village spending is prioritized for meet the village development needs agreed in the village meeting and in accordance with the priorities of the district/city regional government, regional government provincial and central government. But the need for development has been mentioned are not limited to primary needs, basic services, environment, and village community empowerment activities. An indicator of the amount of village spending is all costs incurred for spending in the field of administering village governance, implementation of development villages, community development, community empowerment, and spending is not expected.

## RESEARCH METHODOLOGY

The data processed is the realization of Village Original Income, Village Fund Allocation, Tax and Levy Profit Sharing, and Village Expenditures in Sukaraja District, Cibalong District, and Parungponteng District, Tasikmalaya Regency for 2018-2021 obtained from the Village Income and Expenditure Budget Realization Report. where the independent variables in this research are Village Original Income, Village Fund Allocation, and Tax and Retribution Profit Sharing, while the dependent variable is Village Expenditure with a total of 44 observations.

### Descriptive Statistics

Based on the results of the analysis of data processing that has been carried out in attachment, it can be seen that all variables have a number of observations as many as 44. The dependent variable, namely Village Expenditure (Y), has an average value (mean) IDR 1,972,093,658 with a maximum value of IDR 3,701,669,000 and a value minimum IDR 1,234,447,3191 and standard deviation of IDR. 430,033,821. Next, the independent variable, namely Village Original Income (X1), has the average value (mean) is IDR. 45,490,346 with a maximum value of Rp.

154,950,000 and a minimum value of Rp. 229,828 and the standard deviation is Rp.49,584,381.

The independent variable Village Fund Allocation (X2) has an average value of Rp. 553,199,435 with a maximum value of IDR. 855,600.00 and a minimum value of Rp. 303,146,500 and the standard deviation is Rp. 153.332.495.91 The independent variable for tax and levy profit sharing (X3) has an average value of Rp. 19,294,934 with a maximum value of Rp. 35,479,500 and minimum value Rp. 6,300,000 and the standard deviation is IDR. 6,958,730.

### Normality Test

The normality test is carried out with the aim of finding out what the model is regression is normally distributed or not, which is a good regression model which has residual values that are normally distributed according to the criteria probability value 0.05. If the probability value is more than 0.05 then the residual in a normally distributed regression model. Based on the attached test results, the probability value is obtained is 0.284188 which is a value greater than 0.05 This means that the residuals in this regression model are normally distributed.

### Multicollinearity Test

The multicollinearity test aims to test whether the regression model is it was found that there was a correlation between the independent variables, so no will disrupt the relationship between the independent variable and the variable dependent. To find out whether or not there is multicollinearity in a regression, can be seen from the correlation matrix. If the values are in the matrix correlation  $<0.80$  for each variable, then multicollinearity does not occur, whereas if the value in the matrix is  $>0.80$  for each variable, then there is the possibility of multicollinearity occurring.

Based on the attached test results, the data obtained is that Village Original Income (X1), Village Fund Allocation (X2) and Tax Profit Sharing and Retribution (X3) has a respective value of -0.333534, 0.219821 and -0.269808 where this value is less than 0.80 so it can be concluded that there is no multicollinearity.

### Heteroscedasticity Test

The heteroscedasticity test aims to test whether regression occurs similarity of variance from residuals or observations to other observations, In research, a good regression model is one where there are no symptoms heteroscedasticity. Based on the attached test results, value data is obtained probability of Village Original

Income (X1), Village Fund Allocation (X2) and Share Tax and Levy Results (X3) respectively amounted to 0.2370, 0.8762 and 0.1582 where the probability value exceeds the significance value, namely at above 0.05.

### Autocorrelation Test

The Autocorrelation Test aims to test whether there is an inter-correlation confounding (residual) error in period t with error in period t-1 (prev). Based on the attached test results, data was obtained that the value Durbin Watson is 1.952150, dU value 1.6647 and 4dU 2.3353 then the value Durbin Watson is between dU and 4dU, which means it doesn't happen autocorrelation.

### Model Selection Test

#### Chow Test

The Chow test is one of the testing methods for determining the fixed effect or common effect model is appropriate to use in analyzing panel data. If the Chi-Square probability value is  $> 0.05$  then the model The appropriate model to use is the common effect model, whereas if  $\text{ChiSquare} < 0.05$  then the appropriate model to use is the fixed model effect. Based on the attached test results, it shows that the value Chi-Square probability is 0.0294. So it can be concluded that the model The appropriate one to use in this research is the Fixed Effect Model (FEM) because the Chi-Square probability value is  $<0.05$ .

#### Hausman Test

The Hausman test is a statistical test to determine Fixed Effect Model or Random Effect Model is appropriate to use in estimating panel data. If the cross section probability is random shows a value  $<0.05$ , then the appropriate method is the fixed effect method. Meanwhile, if  $> 0.05$ , then the appropriate method is the random effect method. Based on the attached test results, it shows that the Random CrossSection value is 0.0476. So it can be concluded that the model appropriate to use in this research is the Fixed Effect Model because Random Cross-Section value  $<0.05$ . So based on the Chow and Test Hausman, panel data in this study will be estimated using Fixed Effect Model (FEM).

### Panel Data Regression Testing Results

Based on the test results, model selection uses the Chow Test and Test Hausman, the model that is suitable for use in this research is the Fixed Effect Model (FEM) with the following regression equation:

$$Y = 100,00,000 + 5.964617X1 + 1.657109X2 + 35.43055X3$$

The values contained in the regression equation above can be explained as follows :

1. A constant value of 100,000,000 shows that if Original Income Village (X1), Village Fund Allocation (X2) and Tax and Levy Profit Sharing (X3) assumed to be 0, then village expenditure is 100,000,000;
2. The coefficient value of Village Original Income (X1) is 5.964617 and is positive shows that every time there is an increase in the Village Original Income ratio (X1) and other variables that are assumed to be constant, it is predicted that increase the income value ratio level by 5.964617.
3. The Village Fund Allocation coefficient (X2) is 1.657109 and is positive shows that every time there is an increase in the Village Fund Allocation ratio (X2) and other variables that are assumed to be constant, it is predicted that increasing the income value ratio by 1.657109.
4. The coefficient value for Tax and Levy Profit Sharing (X3) is 35.43055 and has a positive value, indicating that every time there is an increase in the Share ratio Tax and Levy Results (X3) and other variables which are assumed to be constant, then it is predicted to increase the income value ratio by 35.43055.

**Coefficient of Determination**

The coefficient of determination is used to determine the proportion of influence all independent variables to related variables. Analysis of the coefficient of determination is the square of the correlation value.

R-squared	Adjusted R squared	Pengaruh dari Faktor Lain (1-R2)
0,804207	0,7019363	0,2980637

**Table 1:** Coefficient of Determination

In the table above it can be seen that the adjusted R-squared value is obtained is 0.7019363 which shows that the ability of Original Income Village, Village Fund Allocation, and Revenue Sharing Taxes and levies as variables independent simultaneously gives a proportion of influence of 0.7019363 or amounting to 70.19% of Village Expenditures as the dependent variable, meanwhile the remaining 0.2980637 or 29.81% is the proportion of influence that originates from other factors not researched, namely funds originating from the Village Fund, Provincial Financial Assistance,

Regency Financial Assistance and/or income others are valid.

**Hypothesis Test**

**F Test (Simultaneous)**

This test was carried out to test the hypothesis proposed in research and find out the influence of each independent variable simultaneously with the dependent variable. Statistical test used to test this hypothesis simultaneously is the F value test The F table used as a critical value in this simultaneous test is equal to 4.35 obtained from the attached F distribution table with  $\alpha = 5\%$ ,  $df1 (k) = 3$  and  $df2 (n - k - 1)$  which is  $(11 - 3 - 1) = 7$ .

Based on the test results with e-views output, information is obtained that the Fcount value is  $9.478670 < 4.5$  (Ftable) with a positive value. Then it is known that the probability value is  $0.0000 < 0.05$ . So that based on decision making criteria, this shows that Ho is rejected and Ha is accepted, which means that the village's original income, Original Village Income, and Profit Sharing Taxes and levies have an influence significant impact on Village Expenditures.

**T test (Partial)**

The statistical mode used to test this partial hypothesis is t test. The ttable value is used as a critical value in hypothesis testing This partial is 1.89458 which is obtained from the t distribution table with  $\alpha$  is 5% and  $df (n - k - 1)$  is  $(11 - 3 - 1) = 7$  for test one party (one tailed). The formulation of the hypothesis to be tested is as follows:

**Hypothesis 1:**

Based on the test results with eviews output, information is obtained that the tcount value is 2.665041. The tcount value shows a positive value and  $tcount > 0$ , so the influence given is positive. So that Based on the decision making criteria, this shows that Ha is accepted and Ho is rejected. Apart from that, the tcount value is  $2.665041 > ttable$  and the probability value is  $0.0123 < 0.05$  indicates that the influence is significant. So that it can This means that Village Original Income partially has a positive effect significant impact on Village Expenditures. The higher the village's capacity in increasing Village Original Income will have an impact on more high village spending.

**Hypothesis 2:**

Based on the eviews test results contained in the attachment, information was obtained that the tcount

value was 6.439691. Tcount value shows a positive value and  $t_{count} > 0$ . So the influence is given is positive. So based on the decision making criteria, this is shows that  $H_a$  is rejected. Then the tcount value is  $6.439691 > t_{table}$  1.89458 and the probability value amounting to  $0.0000 < 0.05$  which shows that the influence provided significant. So it can be interpreted that the Village Fund Allocation is partial significant positive effect on Village Expenditures. So it gets higher a village gains in obtaining the Village Fund Allocation that originates from the APBD will have an impact on increasing Village Expenditures.

### Hypothesis 3:

Based on the eviews test results contained in the attachment, information was obtained that the tcount value was 3.650453. Tcount value shows a positive value and  $t_{count} > 0$  so that the influence is given is positive. So based on the decision making criteria, this is shows that  $H_a$  is accepted and  $H_o$  is rejected. Then the tcount value is  $3.650453 > t_{table}$  1.89458 and the probability value amounting to  $0.0010 < 0.05$  which shows that the influence is given tsignificant. So it can be interpreted that Tax and Retribution Profit Sharing partially has a significant positive effect on Village Expenditures.

## RESULTS AND DISCUSSION

Based on criteria decision making, shows that  $H_o$  is rejected and  $H_a$  is accepted, which means Village Original Income, Village Original Income and Profit Sharing Taxes and levies have a significant positive effect on Village Expenditures

The greater the village income, the greater the village expenditure which can be used for development (Rita Martini, et al 2020:181). Village Original Income aims to train the independence of each village within manage all the potential it has so that its economy to be better, therefore Village Expenditures must be adjusted according to the size Village Asi income obtained by (Hasan, Khojanah & Maria Erlinda Tanesab 2021:167). The larger the Village Fund Allocation, the greater the expenditure will be Village (Winda H & Taufeni T 2020:344). There is sharing of taxes and levies which is classified as high will result in tax collections from the community increased because the regional government allocated 10% of the realized tax revenue sharing and regional levies. The existence of tax and levy revenue sharing can increase spending Villages in the development sector (Sumiati, et al 2017:11).

This is in accordance with research carried out by Waloo Sumiati, Rita Indah Mustikowati (2017), stated

that Village Original Income and Profit Sharing Taxes and levies have an influence significant impact on village spending. Then in research conducted by Tito Marta Sugema Dasuki (2020) shows that Village Original Income and Village Fund Allocation also has a significant influence on Village Expenditures.

Based on criteria This decision shows that  $H_a$  is accepted and  $H_o$  Rejected got This means that Village Original Income partially has a significant positive effect towards Village Expenditures. Village Original Income has a significant positive influence on Village Expenditure, meaning Village Original Income is quite an important factor in encouraging an increase in village expenditure. There is original village income by each village as the main source of village income that can be obtained influencing the size of village spending so as to create independence community in utilizing the potential of the village so that the community does not dependence on transfer funds from the center (Sumiati, et al 2017:11).

The results of this research are also supported by research conducted by In research conducted by Waloo Sumiati, Rita Indah Mustikowati (2017), states that Village Original Income has a significant effect on village shopping. Then in research conducted by Tito Marta Sugema Dasuki (2020) shows that Village Original Income has a significant effect towards Village Expenditures. Then supported by research conducted by Vivin Delminta (2022) who states that Village Original Income has a significant effect on village expenditure in the field of village development.

Based on decision making criteria, this shows that  $H_a$  is rejected which means that the Village Fund Allocation is partially influential significant positive impact on Village Expenditures. So the higher a village obtain in obtaining Village Fund Allocations originating from the APBD then will have an impact on increasing Village Expenditures. The influence of Village Fund Allocation is significantly positive on Village Expenditures, which is This means that Village Fund Allocation is also an important factor in encouraging increase in the allocation of Village Expenditures. Allocation of village funds obtained by the village government can be used to the maximum extent possible in increasing village development which can ultimately eradicate poverty village through the use of village shopping (Ratna Sari Dewi & Ova Novi Irama 2018:58).

The results of this research are supported by research conducted by Tito Marta Sugema Dasuki (2020) shows that Village Fund Allocations have an

influence significantly to Village Expenditures. Then on to the research carried out by [Vivin Delminta \(2022\)](#) it is stated that Village Fund Allocations have an influence significant impact on village expenditure in the field of village development.

### **The effect of partial tax and levy revenue sharing on Village Shopping in Villages in Parungponteng District, Cibalong District and Sukaraja District 2018-2021**

Based on decision making criteria, this shows that  $H_a$  is accepted and  $H_o$  is rejected which means that Tax and Retribution Profit Sharing is partial significant positive effect on Village Expenditures. The results of this research are supported by the results of research conducted by [Waloo Sumiati, Rita Indah Mustikowati \(2017\)](#), who stated that Bagi Tax results and levies have a significant effect on village spending.

Then supported by research conducted by [Vivin Delminta \(2022\)](#) It is stated that Tax and Retribution Profit Sharing is partially influential significant impact on village expenditure in the field of village development.

## **CONCLUSION**

Based on the results of data processing analysis and hypothesis testing carried out using e-views 12 software, it can be withdrawn conclusion as follows:

1. Original Village Income, Allocation of Village Funds, Sharing of Taxes and Retributions and Village Shopping in villages in Parungponteng District, District Cibalong and Sukaraja Districts 2018-2021
  - a. The research results show that the average level of Original Income The village experienced ups and downs.
  - b. The research results show that the average level of Village Fund Allocation in each village there was an increase except in 2019 where experienced a significant decline
  - c. Research Results are the average level of annual Tax and Retribution Profit Sharing experienced quite significant increases and decreases.
  - d. The research results show that the average level of Village Expenditure has increased every year, although not in the last year there was a significant increase
2. Influence of Village Original Income, Village Fund Allocation, Tax Profit Sharing and Levy on Village Expenditures in villages in Parungponteng District, Cibalong District and Sukaraja District 2018-2021

- a. The research results show that the Village's Original Income is partial has a significant positive influence on Village Expenditures.
- b. The research results show that the Village Fund Allocation is partial has a significant positive influence on Village Expenditures.
- c. The research results show that Tax and Retribution Profit Sharing is equal partial has a significant positive influence on Village Expenditures.
- d. The research results show that Village Original Income, Fund Allocation Village, Tax Profit Sharing and Levy simultaneously have a positive effect significant impact on Village Expenditures in villages in the District Parungponteng, Cibalong District and Sukaraja Tahun District 2018-2021.

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