The Influence of the Factors of Democracy, Politics, Corruption, and Government Governance on Local Own-Source Revenue of Provinces in Indonesia

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This study aims to analyse the influence of democracy, politics, corruption, and government governance on local own-source revenue in all provinces in Indonesia. This study uses a quantitative approach method. The data analysed is a data series from 2010 to 2017 for 30 provinces in Indonesia. This study is analysed using the Random Effect Model (REM) and from the test results that are obtained, it is found that the factors of democracy and government governance have a significant and positive effect on local own-source revenue. The political factor has a positive but not significant influence on local own-source revenue, while the corruption factor has a negative and significant influence on local own-source revenue. In general, the results show that there is a close relationship between democracy, politics, corruption, and government governance. This can happen because the means of democracy can be done together with public participation in political parties through public services that run well, with reorientation toward the government through one-stop service and e-systems, therefore they are able to perform well, which in turn can reduce corruption. The people's trust will lead to a conducive and growing business climate, and there will be development and increase in investments from inside and outside the province. Thus, the government will be able to collect taxes, levies, and other sources of revenue that will belong to local governments and that can be used for the development of the region that is concerned.

Introduction

There are many factors that become the measurement of the success of autonomy or decentralisation. Local own-source revenue is one of the factors that can be used as a measure of the success of autonomy, the success of development, and indicators of regional independence in addition to other factors. This is because the region's original income is one of the sources of local government revenue to organize the government, meet the needs of the community, and fund the development. The more the local own-source revenue that is collected, the more the allocation of local own-source revenue that can be used to fund local government expenditure, so that it will further encourage economic development in the area.
The phenomenon in Indonesia is that provincial local own-source revenue per capita has increased from year to year. The largest average percentage of the local own-source revenue growth occurred in North Maluku Province by 18%, followed by West Sulawesi and East Nusa Tenggara with an average per capita growth of 12% per year. The smallest average percentage of the local own-source revenue growth occurred in East Kalimantan Province by -1%. Furthermore, the highest average degree of fiscal decentralisation is obtained by East Java by 59%, and the lowest is obtained by West Papua Province by 4%. Other provinces' fiscal decentralisation degrees ranged from 4% to 59%. It turns out that after a few years of fiscal decentralisation, the formation of autonomous regions, and continuous increase in local own-source per capita revenue every year, it does not necessarily make the province have the degree of fiscal decentralisation as it should. However, with an increase in local own-source per capita revenue, it should be followed by an increase in the degree of fiscal decentralisation. Thus, it raises the question, "What factors cause the variation of provincial local own-sources revenue in Indonesia?" (Adnan Sadiq & Mohammed Obaid, 2015).

In the development from below theory (Davey, 1988), it is stated that the public, as taxpayers, will be more willing to pay taxes to the Local Government in their region rather than paying taxes to the Central Government. This is because the public, as taxpayers, can easily see the results and direct benefits in the development in their area.

From Davey's theory, it can be known that Local Government must have political desire and will to impose effective and equitable taxes, as well as carry out effective, efficient, transparent, and accountable tax management to the public as taxpayers. The fulfilling of these conditions will make taxpayers willing and more likely to fulfil their obligations to pay taxes.

Moreover, Devas (1989) stated that there are five benchmarks that can be used in assessing taxes, namely: *First*, the taxes produced must be proportional to the costs incurred to collect it; *Second*, the amount of tax rates and the obligation to pay must be clear and fair; *Third*, it can encourage the use of resources effectively and efficiently; *Fourth,* the taxes collected must be based on political will and be administered in accordance with applicable procedures; and *Five*, the objectives of tax payment and the place of collection must be in accordance with the area of tax payment.

From Devas' theory, it can be concluded that the tax expenses and rates that are collected can be adjusted to the level of community income, so that the community has a personal motivation and awareness in paying taxes, which will ultimately affect the regional economy. In other words, it can be said that the factors that influence and are directly related to the size of the tax revenue in particular and local own-source revenue in general, are the behaviour of taxpayers and the tax object itself.

The factor of democracy is a government system that involves the role of the community and which aims to facilitate deliberation in policy making in all aspects of governance. Whereas politics is used as a forum for politicians to implement democratic principles in the legislative realm, which is related to the formulation planning, stipulation approval, supervision, and evaluation of development programs carried out by the executive. Through the elections, the community has high enthusiasm to elect the members of the Regional People's Representative Council (DPRD), the Regional Head, or the President. Therefore, with the representation of the community, the legislative and the government leaders can compile policies regarding revenue which will ultimately increase income and welfare of the community. Conversely, the low desire of the community in following the democratic process shows that there is no public trust in the democratic process that is carried out. However, it is even worse with weak purchasing power, and the decline of income and welfare of the community. Therefore, as a result of democracy, the elected government and legislative members have power in decision making, especially in regulating and allocating regional revenue and expenditures.

Becherair and Tahtane (2017) believed that corruption will undermine the legitimacy of the political system, so that it will reduce the quality of public services and can increase poverty, especially in countries that are in a period of economic growth and democratic change. On the other hand, Akcay (2006) stated that corruption is rooted in a social and cultural history of a country, economic and political development, and bureaucratic tradition and policy. This means that there are direct and indirect factors that can encourage corruption, where direct factors include regulations and authorisation, taxation, expenditure decisions, supply of goods and services below the market prices, and political party funding. Meanwhile, there are also several factors that indirectly affect corruption, namely the quality of the bureaucracy, the

level of wages, the judicial system, institutions, and transparency. It can be concluded that corruption indicates symptoms of weakness and institutional inefficiency that ultimately affects economic, social, and political outcomes.

Good governance is a government that can organise properly by following the rules of administration that are in accordance with governance or what is known as good governance. The better the governance that is done, the more public trust in the government will be increased. People will be more willing to pay for taxes and other obligations and it will naturally increase the regional income.

Based on the introduction, this becomes interesting to conduct a study in the factors of democracy, politics, corruption, and governance that affect the provincial local own-source revenue in Indonesia (Rezaei & Nemati, 2017).

Literature Review

Taxes

Mangkoesoebroto (2001) sees the extent of the collection of taxation/levies collected will have an influence on economic activities both micro and macro, because the reduction in people's income as a result of tax collection carried out by the government will reduce purchasing power, affect the market, wage system, unemployment, and the capital invested in development, which in turn has a multiplier effect on society.

Law Number 23 of 2014 stated that '*Local own-source revenue includes regional taxes, regional levies, the results of the separated regional assets management, and other legitimate local own-source revenue*'. The objects of local own-source revenue are taxpayers/levies and both individuals and business entities get income in the form of money which will be used by the government to increase community economic activities, fund the governance, and development.

From its function and purpose, it can be said that taxes have a dual role, namely:
1) As a source of regional income (*budgetary*)
2) As a regulator *(regulatory)*

Democracy, Decentralisation, and Taxes

Democracy is the highest power that is in the hands of the people through people's representatives who are elected directly or indirectly from, by, and for the people (*Merriam-Webster Dictionary*). From this definition, it can be known that there is direct participation of

the community, and the community has the rights and obligations of freedom of opinion in accordance with applicable regulations in the country. In other words, democracy is a political system in a country. The political objectives of the decentralisation policy are to bring democracy to the regional or local level in governance and public administration, encouraging the acceleration of democracy, and providing opportunities for democratic changes, so it is expected that decentralisation can be a means for strengthening democracy at the regional or local level. Thus, there is a relationship between decentralisation and democracy, and the two are closely related (Rondinelli in Sjafri and Silalahi, 2015:82-83).

Decentralisation brings regional governments to be more democratic, and more democratic local governments bring closeness to the local citizens. The democratic local political existence allows citizens to play a role and exert influence. When power gets closer to the people, the political process becomes more transparent and measurable. The increase of representation channels and sharing of power become available. Decentralisation promotes participation and improves control functions at the lower political system level (Hadenius, 2003.21 in Sjafri and Silalahi, 2015: 84).

Feld, Fischer and Kirchgassner (2006) examined the effect of direct democracy on the income inequality in Switzerland, and the results show that "less public funds are used to redistribute income and actual redistribution is lower, inequality is not reduced to a lesser extent in direct than in representative democracies for a given initial income distribution. This finding might well indicate the presence of efficiency gains in redistribution policies". For this reason, in managing taxes or other types of revenue, the government must pay attention to the principle of tax collection (Mardiasmo, 2006) which includes fairness, that it must be based on the law, does not interfere with the economy, and is efficient, and simple.

Furthermore, Budiyanto (2009) stated that democracy teaches that political power in the government must be organised through the arena of political society, namely open competition between political actors and political participation, and the community becomes its base. This means that democracy and political society will develop dynamically in the determination of their regional development policies that will affect the size of the government.

Ehrhart (2011) examined the relationship between democracy and domestic taxes in 66 developing countries with the conclusion that "high levels of democracy are specifically needed in natural resource rich countries to make natural resource rents contribute to higher domestic tax revenues and no longer be an impediment to a sustained tax system". Asatryan, Baskaran and Heinemann (2014) tested the effect of direct democracy toward the level and structure of regional taxes, and the results show that "both actual direct democratic activity measured by the number of initiatives—and the ease with which direct democratic legislation

can be implemented---measured by signature and quorum requirements---increase local tax rates and shift the tax mix toward taxes with narrower bases".

Measuring the development of democracy is not an easy job because of the broad understanding of democracy, so it includes a large number of objects. This direct participation of the people in Indonesia can be demonstrated by using the Indonesian Democracy Index (IDI), a number compiled to measure and show quantitatively the picture of democratisation from the side of government/bureaucracy performance, see the development of democracy from the role of the community, legislative (DPRD), political parties, judiciary, and law enforcement agencies in all provinces in Indonesia. Thus, IDI can be used as an instrument of political development planning and evaluation material in the implementation of democracy in Indonesia, so that the quality of the implementation of democracy can be increased (BPS, 2009).

The IDI component consists of 3 aspects, 11 variables, and 28 indicators, with the following details:

1. Civil Liberties Aspect with 4 variables, namely freedom of association, freedom of speech, freedom of belief, and freedom from discrimination.
2. Political Rights Aspects, with 2 variables, namely the right to vote and political participation in decision making and supervision.
3. Institution of Democracy Aspect, with 5 variables, namely free and fair elections, the role of DPRD (legislatives), the role of political parties, the role of local government bureaucracy, and the role of an independent judiciary.

For the government and the people in provinces whose democratic development level is still not good enough, the lessons from the democratic indicators that are low in value can be drawn or taken. It can be done by taking certain steps to be able to improve the numbers for these indicators, so that the index for these indicators can increase in the future.

Politics

The definition of politics in general is an attempt to manage and regulate the government system in the context of making policies and decisions related to the interests of society and the state. Hay (2002) divided politics into 2 (two) concepts, namely; *First*, politics is associated as location; and *Second*, politics is seen as a process. Politics is associated as a location; meaning that the behaviour becomes politics when it is in accordance with the location of the political event. The concept of political behaviour as a process is seen from the process of the politician mechanism in every social context.

Most of the conditions that occur in Indonesia tend to practice political behaviour as a process, in which the legislature is often dominant and tends to force decisions and/or policies related to government activities, such as in the determination of programs and activities and the allocation of funds.

There are several levels of community attendance and participation in general elections according to Budiardjo (2008), such as: participation shows the community's recognition of the legitimacy of the current government, conducive economy, and the community is willing to carry out their obligations to the state, as in: the payment of taxes which incidentally indeed the source of state and regional revenue in funding government and development. This means that the political world is very dependent on economic growth, where every economic policy especially the financial sector that is determined must consider the political, governance, and security risks in the country that is concerned. The same thing happens if the political situation is not conducive for safe funding, and the bad political situation will raises uncertainty in the economy and business.

Corruption

According to Transparency International, World Bank, and International Monetary Fund, corruption in the public sector is defined in general as abuse of public office/position for personal gain. United States Agency for International Development (USAID, 1999 in Chetwynd, 2003) mentioned that the acts of corruption committed by government officials unilaterally constitute an abuse of authority, misappropriation, embezzlement and nepotism, as well as violations that link public and private actors such as bribery, extortion, the influence of probation, and fraud (Yustisia, 2014).

Theoretical prepositions supported by a number of studies show that high levels of corruption are related to low levels of investment and low levels of aggregate economic growth. The studies conducted by the World Bank show that investment components are factors that influence the reverse relationship or trade-off between corruption and economic growth (Chetwynd et al, 2003). Corruption impedes domestic investment. In Bulgaria, around one in four business respondents are reported to say that they had planned to expand the business (mostly through obtaining new equipment) but failed to do so, and corruption was an important factor in changing their plans. Corruption is detrimental to entrepreneurs, especially among small business. Several studies report that small businesses tend to pay bribes (especially in Bosnia, Ghana, and Slovakia). In Poland, large business has to deal with a number of economic activities that must be licensed, making them more vulnerable to extortion. Corruption decreases income from taxes and fees. In Bangladesh, more than 30 percent of urban household respondents reduce electricity and/or water bills by bribing meter reading officers. In several studies, respondents were so frustrated that they showed a

willingness to pay more taxes if corruption could be controlled (Cambodia, Indonesia, and Romania).

According to Wijayanto (2009), there are two things that will cause corruption, namely the willingness to corrupt and opportunity to corrupt that occur simultaneously. The external factor (opportunity to corrupt) depends on the condition of the existing system; if the existing system is weak, it will create many opportunities for corruption, on the contrary if the system is well-ordered, corruption will not occur. Perdana 2009:120 (in Suprayitno, 2011:38) stated that there are several conditions that encourage corruption, namely: diacritical power of authority, the potential for economic rent, and weak institutions. From these factors, the factor that determined the most is the institutional conditions that are able to realise good or bad governance.

Corruption causes obstacles to various positive aspects in economic development, such as inhibiting foreign or domestic investment, suppressing growth, inhibiting trade, distorting the size and composition of government spending, weakening the financial system, and increasing the underground economy. Corruption will reduce the credibility of the government, since a higher level of corruption will decrease public trust in the institution that is concerned, and increase the transfer of income, which will result in a decrease in government revenue derived from taxes and other sources of official revenue.

Furthermore, the decentralisation process can influence the level of corruption through 3 policies, namely fiscal, administration, and politics. From the side of local/regional government, the components in the existing system consist of actors, authority, and accountability. Therefore, the good or bad of local government depends on a combination of these three. Good or bad quality of local government can be illustrated from the grid of capacity integrity and results orientation. The better the grid is, the lower the level of corruption would be. Thus, the services provided to the community are results-oriented, cost-effective, and benefit-oriented, and it can improve community welfare. Conversely, if the quality of the government is bad or poor, the level of corruption will increase, so that the results of services to the community are not optimal, the burden of the people increases, the economic costs are high, as the benefits received by the people decrease and the welfare of the community sinks (Suprayitno, 2011;50).

Good Governance

The term 'governance' started to be a hot topic since the change from the New Order regime to the Reformation regime; which always echoes that the implementation of public service must refer to the principles of good governance. It is governance that realizes clean government. Many institutions have defined this governance with various references, but it

still has one main goal: the implementation of public services by state administrators to improve the welfare of society.

The definition of good governance according to World Bank is interpreted as an implementation of management development that uses the principles of solid and responsible democracy, uses the principles of an efficient market, allocates funds for investments on target, prevents corruption both politically and administratively, implements budgetary discipline, and creates a legal and political framework for the growth of business activities (Mardiasmo, 2002). One of the ways to achieve good governance is by applying the governance of public service maximally, accountability and transparency which are oriented towards established performance benchmarks in order to increase government efficiency, increase public trust in local governments, and encourage economic growth.

The Ministry of Home Affairs of the Republic of Indonesia which has one of the tasks and functions in fostering regional autonomy, issued Government Regulation No. 6 of 2008 concerning Guidelines for Evaluating the Performance of Regional Government Administration (EKPPD), carrying out evaluation of the Report on the Implementation of Regional Development (LPPD). Based on the results of the EKPPD, the National Team within the Ministry of Home Affairs will carry out a ranking on all Provinces, Regencies, or Cities throughout Indonesia, and it will be announced on Regional Autonomy Day which will be attended by all Regional Heads.

Materials & Methods

Materials

This study is conducted to understand the influence of democracy, politics, corruption, and government governance toward the provincial local own-source revenue in Indonesia. The data processed in this study is secondary data which comes from 30 provinces in Indonesia from 8 years, starting from 2010 to 2017.

The variables used in this study are independent variables, whose diversity is not influenced by other causes. The independent variables in this study are democracy, politics, corruption, and government governance (X1, X2, X3, X4). Whereas, the dependent variable is a variable whose diversity is influenced by the independent variables. The dependent variable in this study is local own-source revenue in Indonesia (Y).

Methods

The research method used in this study is a quantitative method. This data panel model is analysed using descriptive statistical analysis to describe the characteristics of each research variable by calculating arithmetic mean, median, maximum value, minimum value, and standard deviation. Then, inductive analysis is carried out using the panel data regression estimation method with the Ordinary Least Square (OLS) approach and Eviews 8 software.

Results

The results of statistic descriptive analysis of local own-source revenue, IDI, voter participation, number of corruption cases, and government governance for 30 Provinces in Indonesia showed that the average local own-source revenue per capita during the period 2010 – 2017 is Rp309,102.00. The maximum and minimum local own-source revenue per capita that can be collected is Rp778,132 and Rp63,354. The average IDI that can be achieved is 68%, with the maximum of 85% and the minimum of 52%. The average voter was 950,263 people, with a maximum number of 23,697,696 people, and there was no public participation. Whereas, the average corruption cases that occurred were 145 cases that have been prosecuted with the greatest number of 633 cases and the least number of 20 cases. EKPPD that can be achieved with the index of 2.365 with provincial performance achievements is in the high category, while the EKPPD index that can be achieved is 3.326 with very high performance, with no low performance of provincial government achievements.

The classic assumption test has been carried out on panel data and it is found that the model has passed the Normality, Multicollinearity, and Heteroscedasticity test, Chow test, and Hausman test. Thus, the Random Effect Model is obtained with the regression equation as follows:

PAD_Y = -277065.6 + 7313.165 X1 + 0.001427 X2 – 335.8014 X3 + 55636.19 X4
Prob.   0.0000   0.4002   0.0035   0.000   0.0003

From the regression equation, the direction and influences between independent toward dependent variables can be explained on the table below:

Table 1: Direction and Influence of Independent Variables toward Local Own-Source Revenue (PAD)

No	Independent Variables	PAD_Y	Information	Significance α = 0.10
1	Democracy (X1)	Positive	The higher the Indonesian Democracy Index (IDI), the higher the Local Own-Source Revenue	Significant
2	Politics (X2)	Positive	The higher the public participation in election, the higher the Local Own-Source Revenue	Not Significant
3	Corruption (X3)	Negative	The higher the number of corruption cases, the lesser the Local Own-Source Revenue	Significant
4	Government Governance (X4)	Positive	The higher the performance evaluation index of local government administration (EKPPD), the higher the Local Own-Source Revenue	Significant

1) C Constanta value of 277065.6 shows that if the value of all independent variables is constant (0), the value of dependent variable, the local own-source revenue per capita (Y) will decrease for Rp277,065.60.

2) Positive regression coefficient of democracy variable (X1) shows a positive relationship toward provincial local own-source revenue per capita in Indonesia for 7313.165. This means that for every one percent increase in the IDI, the local own-source revenue per capita will increase by Rp7,313.17. In this case, other factors are considered permanent. The significance level is 0.000<0.10. Therefore, H_1 is accepted and H_0 is rejected. IDI has significant influence on local own-source revenue per capita.

3) Positive regression coefficient of political variable (X2) shows a positive relationship toward provincial local own-source revenue per capita in Indonesia for 0.001427. This means that for every one percent increase in public participation, the local own-source revenue per capita will increase by Rp0.001427. In this case, other factors are considered permanent. The significance level is 0.4002>0.10. Therefore, H_0 is accepted and H_2 is rejected. The influence of political factor is not significant toward local own-source revenue per capita.

4) Positive regression coefficient of corruption variable (X3) shows negative relationship toward local own-source revenue per capita for 335.8014. This means that for every increase in one corruption case, local own-source revenue per capita will decrease by Rp335.80. In this case, other factors are considered permanent. The significance level is 0.0035<0.10. Therefore, H_3 is accepted and H_0 is rejected. Corruption has significant influence toward local own-source revenue per capita.

5) Positive regression coefficient of government governance variable (X4) shows positive relationship for 55636.19. This means that for every one percent increase in government governance, local own-source revenue per capita will increase by Rp55,636.19. In this case, other factors are considered permanent. The significance level is 0.000<0.10. Therefore, H_4 is accepted and H_0 is rejected. Government governance has a significant influence on local own-source revenue per capita.

The results of the F test can be explained by looking at *Prob (F-statistic)*. The probability value of 0.000 is smaller than 0.10, then H_0 is rejected and H_a is accepted. Thus, it shows that the factors of democracy (X1), politics (X2), corruption (X3), and government governance (X4) together influence local own-source revenue per capita (Y).

 The results of Determination Coefficient Test (R^2) can be known by looking at the *R-squared* of 0.311120. It shows that the factors of democracy, politics, corruption, and government governance have a joint contribution in explaining about local own-source revenue (Y) for 31.11%, while the remaining is explained by other variables that are not examined or included in this research model.

Discussion

Democracy as an independent variable has a positive and significant influence on provincial local own-source revenue in Indonesia. It is known that the essence of democracy is from, by, and for the people. The main actors of democracy are the people and it comes from the people. The fulfillment of their wants and needs, participation, decision, and policies that are determined are taken by consensus with the principles of democracy that come from the people, made by the people, and for the people. They convey their aspirations to the people's representatives, who are elected and sit in the legislature with the aim to implement the policies that are determined. If the policies set by the people's representative are better, it will lead to people or public trust to carry out their obligations to pay levies/taxes, which in the end will be used in the facility development for the people's interest.

Democracy is a meaningful state system of independence, justice, freedom, and others that encourages citizens to be orderly without anarchism and discrimination. The essence of democracy is ways to establish and limit authority, in which the ruler is not absolute, and the power is controlled by other authorities. Democracy is not only running elections, but it also leads to matters of principle and substance (Huntington, 1991).

An ideal democracy can be built by increasing public political awareness of the values of justice, humanity, and the enforcement of human rights in state life, so that it can create harmony in achieving people's welfare as the country goal.

Corruption as an independent variable has a negative and significant influence toward provincial local own-source revenue in Indonesia. This can be explained that the administration of government carried out with the executive and legislative branches requires transparency. The goal of transparency is to avoid deviations, avoidance of corruption both in terms of policies, stipulation of rules and laws, as well as financial management where the funds come from the community. The higher the public trust in the people's representative who will take policies through political parties, the lower the corruption or abuse of authority and power will be.

Government governance as an independent variable has a positive and significant influence on provincial local own-source revenue in Indonesia. It is because the essence of the increase and growth of local own-source revenue is largely determined by governance.

Hardjapamengkas and Rukmana (2009) stated that good government governance is able to prevent corruption by relying on accountability, transparency, responsibility, and independence so that effective internal control can be realised.

Conclusion

The variable of democracy and government governance has a significant relationship with positive direction towards the provincial local own-source revenue in Indonesia, while politics also has a positive but not significant relationship to the local own-source revenue. On the contrary, corruption has a negative and significant relationship on provincial local own-source revenue in Indonesia.

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