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Land And Building Tax (PBB), Revenue Sharing Fund (DBH), and the Remaining Budget Calculation (SiLPA), Network Capital Expenditure (BMJ) and Physical Special Allocation Funds (DAK) at the City Government in Indonesia

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ABSTRACT: The purpose of this study is to analyze the property tax, profit-sharing funds, excess budget calculations, network capital expenditures, and revenue from special physical allocation funds for municipal governments in Indonesia. This research is a descriptive quantitative research, namely by analyzing the Land and Building Tax (PBB), Revenue Sharing Fund (DBH), and the Remaining Budget Calculation (SiLPA), Network Capital Expenditure (BMJ) and Physical Special Allocation Funds (DAK) at the City Government. throughout Indonesia in 2018-2019. The results of this study indicate that PBB-P2 & City Government SiLPA revenues in Indonesia increase every year, the realization of SiLPA on income has increased in 2019 where in 2018 it increased 9.75% to 11.44%. City Government DBH receipts in Indonesia fluctuate every year where the highest DBH receipts are in 2018, the realization of DBH to the Balancing Fund has decreased in 2019 where in 2018 it was 12.33% down to 10.90%. The realization of BMJ for City Governments in Indonesia increases every year with the highest BMJ revenue in 2019, the contribution of BMJ to capital expenditure on average is still below 50%. City Government Physical DAK realization in Indonesia is decreasing every year where the highest Physical DAK revenue is in 2017, the Physical DAK realization to DAK has increased in 2019 where in 2018 it increased by 45.35% to 62.15%. This shows that the use of Physical DAK is greater than that of Non-Physical DAK.

KEYWORDS: Land And Building Tax (PBB), Network Capital Expenditure (BMJ) And Physical Special Allocation Funds (DAK), Revenue Sharing Fund (DBH), Remaining Budget Calculation (SILPA).

PRELIMINARY

The government has attempted to increase development (infrastructure) throughout Indonesia, but development is still uneven and there are disparities between regions due to differences in the speed of development between one region and another. Infrastructure development can improve people's living conditions, because infrastructure development is believed to have an effect on increasing public consumption, adequate and easily accessible employment opportunities and a productive workforce (Silva and Wheeler, 2017).

Since the implementation of fiscal decentralization, regional governments have been required to be independent in managing or developing their respective regions by exploring existing resources to increase regional financial resources and be able to provide better public services. Regional independence is seen from the better implementation of regional government functions such as equitable development of a region. One of the successes of development in Indonesia is the improved infrastructure in inland areas (Abdullah et al, 2020).

Sri Mulyani as Minister of Finance said 'infrastructure development in the regions is still minimal, even though infrastructure development is very important for economic progress and is really needed by the community (katadata.co.id). One case of infrastructure problems in the Lampung area in the research of Sulistyorin, et al (2020) is the occurrence of droughts and floods in the dry and rainy seasons, therefore it is necessary to have basic facilities and infrastructure such as drainage channels and water reservoirs in every house to reduce the flow of wasted runoff water and for raw water reserves. Infrastructure development or the provision of facilities and infrastructure is something that must be provided by regional and central governments seriously because it concerns the lives of the community in general (Maulana, 2021).

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The process of preparing the budget for infrastructure development or providing public facilities is contained in the capital expenditure listed in the Network Capital Expenditure (BMJ) account and has been agreed/approved by the DPRD and regional heads. Apart from being used for government operations, fixed assets owned by regional governments can also be used by the community (public) in the form of carrying out service functions. Acquisition of fixed assets mainly comes from the realization of the capital expenditure budget, including fixed assets in the form of networks, roads and irrigation. The capital expenditure budget is agreed upon by the executive and legislative in regional regulations regarding APBD as a form of commitment to demonstrate accountability in regional financial management (Abdullah, 2012).

Nurhidayati and Yahya (2013), BMJ is a component of capital expenditure that has long-term benefits, namely to increase assets or finance investment activities that are directly aimed at improving public facilities and infrastructure and the results can be directly used or felt by the public. BMJ are costs/expenses for procuring or acquiring roads, bridges, networks and irrigation including construction/ acquisition costs, and other costs until they are in a ready-to-use/use condition, including expenditure after acquisition (PMK No. 102/PMK.02/2018) . The following is BMJ's contribution to capital expenditure.

Table 1. BMJ Contribution to Capital Expenditures in Cities in 2019

No	Local Government	BMJ (Rp)	BM (Rp)	Percent
1	Sorong	136.943.774.682	300.830.212.472	45,52%
2	Tidore Kepulauan	86.223.763.396	196.597.221.969	43,86%
3	Bontang	166.454.620.927	483.778.011.568	34,41%
4	Pekanbaru	177.464.308.729	529.533.719.917	33,51%
5	Kotamobagu	34.238.193.905	106.641.521.624	32,11%
6	Mataram	98.877.357.803	331.560.943.665	29,82%
7	Bukit tinggi	43.403.311.053	187.986.455.097	23,09%
8	Blitar	51.090.096.065	247.385.889.914	20,65%
9	Cilegon	72.802.132.456	413.224.916.445	17,62%
10	Parepare	35.109.994.181	243.482.043.500	14,42%

Source: LHP BPK 2019

The table above shows BMJ's contribution to capital expenditure from several western, central and eastern cities in 2019. The average contribution from this table is still below 50 percent. Sorong City has the largest BMJ contribution percentage, namely 45.52%, while the lowest is Parepare City at 14.42%. This can be concluded that the Regional Government pays little attention to infrastructure development in its regions, whereas infrastructure development is a national priority and is very important because it concerns human life in the form of basic services in the form of increasing access, productivity and competitiveness in society (Kemenkeu.go.id).

Although there is still a gap between Regional Governments in using the resources they have (in APDB) such as Original Regional Income, abbreviated as PAD, in theory certain sources of income/revenue should be used for certain expenditures. Such as Land and Building Tax (PBB), which in theory should provide direct benefits to taxpayers (Abdullah et al., 2020).

Article 77 in Law (UU) no. 28 of 2009 on Regional Taxes and Regional Levies states that Rural & Urban PBB is a type of regional tax. The management of this tax is handed over to the district/city regional government which is regulated in writing in regional regulations (Perda) and regional head regulations (Perkada). The transfer aims to increase regional income so that regional funding will be better (Pala'biran, 2018). The income obtained from PBB-P2 and BPHTB can be used in accordance with regional policies, namely to improve the quality of public services, especially for infrastructure development. This is expected to increase regional fiscal capacity.

PBB-P2 is regional income in the form of a levy on individual or corporate taxpayers covering land and building utilization areas throughout Indonesia whose benefits are felt indirectly from the regional government (UU No. 28/2009), meaning that the

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benefits are received by the payer indirect taxes in the form of services and/or provision of facilities and infrastructure. PBB-P2 collection is a type of tax that makes a big contribution to increasing regional income because every year lots of new housing developments appear.

PBB-P2 adheres to the earmark principle, namely the use of funds from certain sources (taxpayers) for certain purposes/projects that can be owned by taxpayers (Bird & Jun, 2005), so that PBB-P2 is expected to be able to improve public services and social infrastructure in Indonesia . It is hoped that PBB-P2's large contribution in contributing to PAD will increase regional revenues from PBB-P2 so that more infrastructure can be built. PBB-P2 taxpayers should receive benefits related to their ownership of the land and buildings, such as providing services or providing facilities related to the usefulness of the land and buildings (Abdullah et al., 2020). Regarding the provision of these facilities, the regional government must provide roads, bridges, drainage channels, signs, street lighting, cleanliness and security.

Apart from regional taxes, the Regional Government also receives income from the center in the form of Revenue Sharing Funds (DBH). DBH is mostly left to the regions, except for tobacco customs/excise (Abdullah & Rona, 2014). DBH is an important source of funding for the development of public facilities in the regions. In several areas, DBH use is prioritized to address community problems that have not been resolved properly, including those related to low levels of welfare, difficulties in education and the availability of infrastructure (Wandira, 2013). Apart from that, DBH revenues have a direct impact on the capacity of the APBD to finance development programs and poverty levels in the region (Harefa, 2018). Based on this, it can be concluded that DBH is a source of regional income which has a fairly large role in BMJ because it has the most dominant influence on the development or availability of infrastructure.

Budget Remaining Calculation (SiLPA) is also a source of previous year's financing revenue that can be used by the Regional Government. SiLPA is the difference in excess of the realization of budget revenues and expenditures during one reporting/budget period (PP No. 12/2019). SiLPA is one source of financing used to cover the APBD deficit resulting from efforts to improve service quality and community welfare as explained in PMK No.45/PMK.02/2016.

Apart from that, SiLPA can also be used to carry out follow-up activities for direct expenditure expenses such as capital expenditure and funding other obligations that have not been completed at the end of the fiscal year (Abdullah, 2018). Therefore, local governments can use SiLPA in network capital expenditures to provide facilities and infrastructure such as public infrastructure development activities or public facilities with the aim of improving public services.

Physical Special Allocation Funds (DAK) are an appropriate source of funds for road, irrigation and network construction. Based on Presidential Decree no. 5 Article 2 Paragraph 2 of 2018 concerning Technical Guidelines for Physical Special Allocation Funds, Physical DAK covers fields consisting of Education, Health and Family Planning, Housing and Settlements, Agriculture, Maritime Affairs and Fisheries, Small and medium industry, Tourism, Roads, Irrigation , Drinking Water, Sanitation, Markets, Small-scale Energy, Environment and Forestry, and Transportation. Physical DAK aims to assist regions in realizing governmental tasks in certain fields, especially in efforts to fulfill the needs for facilities and infrastructure, basic services to the community that are in line with national priorities (PP No.55/2005).

According to PMK no. 130/PMK.07/2019 concerning Management of Physical Special Allocation Funds, physical DAK is used to help finance special activities in certain areas which are regional affairs and in accordance with national priorities, especially to finance the needs of basic community service facilities and infrastructure that have not yet reached certain standards or to encourage the acceleration of regional development. In short, Physical DAK is used for the construction of physical facilities and infrastructure for public services.

Several previous studies regarding capital expenditure have been conducted by Maryadi (2014), Nuzana, et al. (2016), Jikwa et al. (2017), Sari et al. (2018), Suwardianto et al. (2018), Ananda and Fathinah (2019), Syunandar et al. (2019), and Abdullah et al. (2020). The difference with previous research lies in the use of the Physical DAK variable which was not used in previous research and the capital expenditure variable used is only the network capital expenditure portion.

This research was developed from research by Abdullah et al. (2020), and this research is still rarely conducted so that the references related to this research are very minimal. This research uses data from city local governments throughout Indonesia for 2018 and 2019. City local governments differ from district governments in several ways, namely (Abdullah, 2012), (1) area area where the district area is wider than the city; (2) population density where the population density of the city is higher than that of

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the district; (3) livelihoods where district residents are generally engaged in agriculture or are agrarian, while urban residents are engaged in trade and services, and development priorities are also different regarding the implementation of selected regional affairs; and (4) economic aspects, the average Gross Regional Domestic Product (GRDP) in the district is lower than the GRDP in the city.

THEORETICAL BASE

Rural and Urban Land and Building Tax (PBB-P2)

Rural and Urban Land and Building Tax or often called PBB-P2 is a type of regional tax levied by the government on individual or corporate taxpayers who own, control and utilize land and/or buildings, except for areas used for forestry, plantation and mining business activities. According to Purwono (2010: 326) PBB-P2 is a legal basis in the form of taxation on land rights and/or the acquisition of benefits from the land and/or ownership, authority and/or acquisition of benefits over buildings. It is concluded that PBB-P2 is income in the form of mandatory levies on land and buildings due to profits or obtaining socio-economic benefits for individuals or bodies that are used as a residence, company or starting a business.

The earth referred to in the PBB-P2 object includes the surface of the earth which includes land, land and waters such as rice fields, fields and sea. Meanwhile, the building is in the form of a technical building construction that is made, planted, and plugged/attached into the earth or soil, and/or inland waters and/or the sea. All provisions regarding PBB-P2 are stated in Article 77 Paragraph (3) of Law no. 28 of 2009 concerning Regional Taxes and Regional Levies, the management of this tax is handed over to the district/city regional government (Pemda), so it must be regulated in regional regulations (Perda) and regional head regulations (Perkada) for implementation in the field including policies for collecting and using funds sourced from PBB-P2.

The government's aim in transferring the management of PBB-P2 to the regions is so that tax revenue sources are used to improve the welfare of the community by improving the quality of public services, especially for the provision of infrastructure and other facilities (Abdullah et al, 2020). Efforts that can be made to achieve this goal according to economics are to adhere to the eramark principle. This principle explains that all certain income is kept separately from other income receipts, and is only used for certain government expenditure programs, and the income in question fully funds the program (Carling, 2007).

Research by Agustianto (2019) explains that earmarking or earmarking is an approach to managing public finances, especially in the field of spending allocation or budgeting. Earmarking is also often associated in the context of taxation, resulting in earmarking tax. Earmarking provides a direct link between income and certain expenditures used for specific activities/public services (Garmandia, 2008). Earmarking tax is often used in public financial management even though there are no written regulations regarding earmarking tax.

According to Almaghfi (2016) Earmaking tax is tax revenue that is separated and used for certain purposes/projects. Based on these definitions, researchers conclude that earmarking tax is a policy used to finance certain expenditures or specifically in accordance with the targets and objectives.

This means that the government's policy in using funds sourced from PBB-P2 adheres to the earmarking principle where PBB-P2 revenues will be allocated to taxpayers by financing programs related to the tax, namely by providing facilities related to the usefulness of the earth and buildings such as roads, bridges, sewerage (drainage), signs, street lighting, cleanliness and security. This is the right policy to implement, because in general the public/taxpayers are reluctant/lazy to pay taxes because they think it is something that is in vain or something that has no results.

Taxpayers will see how much of the proceeds from tax levies will be returned in the form of allocations or programs related to the maintenance of tax objects. If the allocation of tax funds is small while the proceeds from levies are large, this will raise many questions regarding the tax funds because they will not receive benefits from the tax payments. Therefore, people need to be given confidence that the taxes they pay are used for something useful.

Profit Sharing Fund

Indonesia has a lot of revenue from various sectors including the Oil and Gas and Non-Oil and Gas sectors such as taxes. These two sectors are called Profit Sharing Funds (DBH), namely funds sourced from the APBN which are allocated to regions based on percentage figures to fund regional needs in the context of implementing decentralization with the aim of improving the vertical balance between the center and the regions by taking into account the potential of producing regions (Law Number 33 Article 11 Paragraph 3 of 2004 concerning Financial Balance Between the Central Government and Regional Governments). DBH

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is a regional right to manage resources from state revenues, the amount of which is based on applicable statutory provisions (Jannah et al, 2017). This means that DBH comes from the APBN, the allocation of which is intended for regional governments in the form of balancing funds obtained from national resources in the regions in the form of natural resources and taxes. DBH has a very strategic role and is the largest component and main source of domestic revenue to support financing for government administration and national development.

DBH State funding is allocated in the APBN to regions based on certain percentage figures with the aim of: 1) improving the financial balance between the central government and regional governments through sharing with certain portions between the central government and producing regions; 2) become an instrument of fiscal decentralization to correct vertical fiscal imbalances between the central government and regional governments, and; 3) reducing the gap in financial (fiscal) capacity between regions, which is realized by implementing equal distribution for non-producing districts/cities that are in the same province as producing regions (Kemenkeu.go.id).

DBH is a very potential source of regional income and is one of the basic capital for Regional Governments to obtain development funds and to fulfill regional expenditures that do not come from Original Regional Income other than General Allocation Funds and Special Allocation Funds (Prabawati & Eva 2017).

Remaining Over Budget Calculation

Budget Calculation Surplus (SiLPA) is the Financing Surplus Remaining (SILPA) at the end of the previous year. Based on PMK No.45/PMK.02/2016 SiLPA can be used to cover the budget deficit. SiLPA is the difference between realized revenue and realized APBD expenditure during one budget/reporting year (PMK No. 206/PMK.05/2010).

Article 84 Law no. 33/2004 states that SiLPA is the difference between the realization of income and the realization of expenditure plus the realization of financing receipts and the realization of financing expenditure during one budget year. SiLPA occurs due to excess revenue from PAD, excess receipts from transfer funds, excess receipts from other legitimate regional income funds, excess receipts from financing, savings in spending, obligations to third parties that have not been resolved until the end of the year and remaining funds for follow-up activities.

SiLPA can be used for expenditure and financing in the current budget year, such as funding for the implementation of follow-up work on direct expenditure expenses, namely expenditure on goods and services, personnel expenditure and capital expenditure (Mahmudi, 2010). SiLPA can be in the form of funds for which there is no allocation (Free cash flow) or funds whose allocation has been determined due to continuation of work from the previous fiscal year (roll-off or continuation activities). The use of SiLPA is regulated in Law Number 17 of 2003 concerning State Finances, Article 27 paragraph 3, Law Number 2 of 2006 concerning State Budget Calculations, and PMK No. 206/PMK.05/2010 concerning Management of Excess Budget Balances.

Network Capital Expenditures

Regional governments have fixed assets that can be used to carry out government operations and carry out service functions to the community (public). Acquisition of fixed assets mainly comes from the realization of the capital expenditure budget, including for fixed assets in the form of roads, irrigation and networks. The capital expenditure budget is agreed upon by the executive and legislative in regional regulations regarding APBD as a form of commitment to demonstrate accountability in regional financial management (Abdullah, 2012). The agreement was made before the budget for the year in question began.

Capital Expenditures on Roads, Irrigation and Networks are expenditures/costs used for procurement/addition/replacement/ improvement of construction/ manufacturing and maintenance, and includes expenditures for planning, monitoring and managing irrigation roads and networks which increase capacity to irrigation roads and networks referred to in ready to use condition.

Physical Special Allocation Fund

Special Allocation Funds, hereinafter referred to as DAK, are funds sourced from APBN revenues allocated to certain regions with the aim of helping to fund special activities which are regional affairs and in accordance with national priorities (UU No. 33 Article 1 Paragraph 23 of 2004). Physical DAK itself is funds allocated in the APBN to certain regions with the aim of helping fund special physical activities which are regional affairs and in accordance with national priorities (Presidential Decree No. 5 Article 1 Paragraph 1 of 2018 concerning Technical Instructions for Special Physical Allocation Funds). Physical DAK aims

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to help finance special activities in certain regions which are regional affairs and in accordance with national priorities, in particular to finance the need for basic community service facilities and infrastructure that have not yet reached certain standards or to encourage the acceleration of regional development (PMK No. 130/ PMK.07/2019).

The fields for each type of DAK that can be submitted by the Regional Government are: 1) Fields in the Regular DAK: Education, Health and Family Planning, Drinking Water, Sanitation, Housing and Settlements, Markets, Small and Medium Industries, Agriculture, Maritime Affairs and Fisheries; 2) Sectors in the Assignment DAK: Vocational School Education, Referral/Primary Hospital Health, Drinking Water, Sanitation, Roads, Markets, Irrigation, Small and Medium Scale Energy, Environment, and Forestry; 3) Sectors in the Affirmation DAK: Health (Pukesmas), Housing and Settlements, Transportation, Education, Drinking Water and Sanitation. The purpose of DAK is regulated in Article 162 Paragraph (1) of Law of the Republic of Indonesia Number 32 of 2004 concerning Regional Government which states that: Special Allocation Funds as intended in Article 159 letter c are allocated from the APBN to certain regions in the context of funding the implementation of decentralization for funding special activities determined by the government on the basis of national priorities and funding special activities proposed by certain regions.

RESEARCH METHODS

This research is a descriptive quantitative research, namely to analyze Building Land Tax (PBB), Profit Sharing Funds (DBH), and Excess Budget Calculations (SiLPA), Network Capital Expenditures (BMJ) and physical Special Allocation Funds (DAK) in the City Regional Government throughout Indonesia. The unit of analysis in this research is the Group, namely the LKPD of city governments throughout Indonesia, totaling 93 cities in 2018-2019, the number of analysis units is 186 units. The time horizon used is a combination of time series and cross sectional or known as pooled data. Variable data is collected at two or more time limits to answer research problems. This research uses LHP data from city governments throughout Indonesia for 2018-2019.

The population of this research is all districts/cities in Indonesia, totaling 514 from 34 provinces. The sample for this research was 93 cities throughout Indonesia. The sample was selected using the purposive sampling method. The sample criteria used in this research are (1) city local governments throughout Indonesia, and (2) city local governments that provide physical DAK data, because some city local governments do not provide physical and non-physical DAK data separately. City local governments in Indonesia have met the research sample criteria with a total of 93 cities, so this research observation lasted 2 years.

Table 2. Determining the Research Sample

No	Criteria of Sampel	Quantity of Sampel
1	Districts/cities in Indonesia	514
2	Regency in Indonesia	(416)
3	Administrative City	(5)
Total Sample (2018-2019)		**186**
4	City Governments that do not provide Physical DAK data (2018-2019)	(42)
Toal Observation Data		**144**

Source: (www.bps.go.id)

This research uses secondary data in the form of 186 regional government financial reports that have been audited by BPK RI, namely LKPD of 93 (ninety-four) city regional governments in Indonesia for two years, namely 2018 and 2019.

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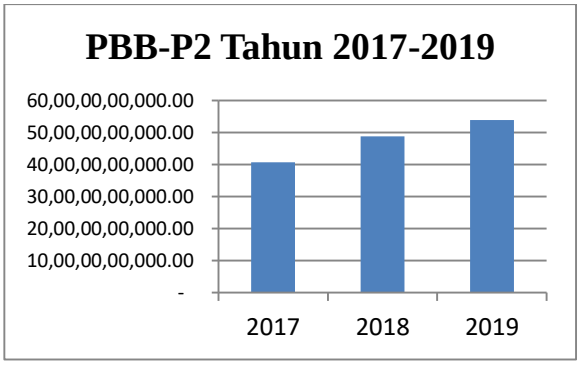
RESEARCH RESULTS

Rural and Urban Land and Building Tax (PBB-P2)



Graph of PBB-P2 Growth at City Governments in Indonesia 2017-2019

Based on the graph above, it can be seen that the PBB-P2 revenue of City Governments in Indonesia increases every year. PBB-P2 figures continue to grow every year, experiencing growth of 20% in 2018 and 10.58% in 2019 with the highest growth in Bandung City, namely 26.1% and the lowest in Sungaifull City, namely 2.1%.

In 2017, the average PBB-P2 revenue value was 40.70 billion, with the highest value in Bandung City at 543.21 billion and the lowest in Sungai Full City at 400.88 million. In 2018, the average PBB-P2 revenue value was 48.86 billion, with the highest value in Bandung City at 522.68 billion and the lowest in Sungai Full City at 461.91 million. Then in 2019, the average PBB-P2 revenue value was 53.88 billion, with the highest value in Bandung City at 558.24 billion and the lowest in Sungai Full City at 337.78 million.

The increase in PBB-P2 income every year shows that the realization of PBB-P2 for the Regional Government is increasing. This means that it can improve the ability to collect PBB-P2 with various strategies used, such as utilizing information and communication technology (ICT) and increasing human resources such as involving village and sub-district officials, using applications/software and collaborating with banks (BRI) or other third parties. In line with research by Hasmaraini (2020) that people's willingness to pay taxes is influenced by the modernization of the tax administration system used.

PBB-P2 basically adheres to the earmarking principle, namely, the use of funds from income sources and expenditure items has been determined to carry out certain programs/activities (Sitepu, 2016). The implementation of earmarking policies has developed rapidly in developed and developing countries, for example in Colombia, to improve infrastructure in urban areas, an earmarking policy was implemented (ITDP, 2014). The implementation of the earmarking policy in Indonesia has been implemented since 2008 in Law no. 39/2007 concerning Amendments to Law no. 11/1995 concerning Excise, and the use of Tobacco Products Excise (CHT) DBH funds is further regulated in PMK No. 28/PMK.07/2016 which states that the use of CHT DBH funds one of the social environment development activities such as providing or maintaining facilities/ infrastructure health services for people affected by smoking.

As with the earmarking policy, PBB-P2 revenues will be used for taxpayer needs related to ownership of land and buildings. Thus, local governments must provide services or provide facilities related to the usefulness of the land and buildings, such as providing roads, bridges, sewerage (drainage), signs, street lighting, cleanliness and security (Abdullah, et al, 2020) . Setiasih's research (2017) evaluated the application of earmarking to motor vehicle taxes, the results showed that revenue from motor vehicle taxes was used for road maintenance and construction so that taxpayers could experience the benefits directly.

Through earmarking, people will be more willing to pay taxes if they know the usefulness of what they pay (tax) or the benefits of the taxes paid can be felt. Apart from that, the public will see how much of the tax collection will be returned in the form of allocations or programs related to maintaining tax objects. It was concluded that earmarking aims to increase public awareness of paying PBB-P2 so that regional income increases.

Providing public facilities (public facilities/infrastructure) or forms of services related to the usefulness of land and buildings provided by the local government for the community (taxpayers) for PBB-P2 payments, which is identical to the

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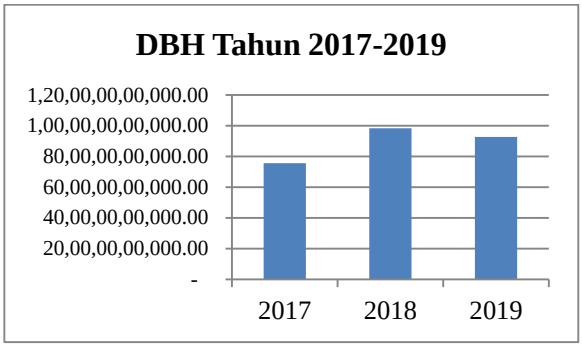
acquisition of fixed assets budgeted in Capital Expenditures in the BMJ account which has been realized. The determination of BMJ allocation is not written in the Regional Regulation or Perkada, whether PBB-P2 revenues are allocated to BMJ. Abdullah, et al (2020)'s research could not show that PBB-P2 revenues were allocated to fund BMJ. It is understandable that the budget preparation guidelines do not explain the designation of PBB-P2.

Even though the PBB-P2 allocation is not spelled out in the preparation of the budget or it is not stipulated in writing that PBB-P2 funds are allocated for infrastructure development as budgeted in the BMJ, the DPRD which is tasked with overseeing the implementation of the APBD will discuss or question whether the PBB-P2 revenue has been used for services. public (providing public facilities) so that taxpayers can feel the benefits of paying these taxes (Abdullah, 2020). This means that PBB-P2 income must be used for public purposes.

Profit Sharing Fund



Graph of City Government DBH Growth in Indonesia 2017-2019

Based on this graph, it can be seen that the DBH revenue of City Governments in Indonesia fluctuates every year, with the highest DBH revenue in 2018. The DBH figure was 30.6% in 2018, but decreased in 2019 by 8.16% with the highest growth in Bontang City, namely 35.1 % and the lowest in Medan City, namely 5.4%.

In 2017, the average DBH revenue value was 75.60 billion, with the highest value in Bontang City at 411.56 billion and the lowest in Medan City at 1.64 billion. In 2018, the average DBH revenue value was 98.30 billion, with the highest value in Samarinda City at 617.11 billion and the lowest in Tual City at 1.64 billion. In 2019, the average DBH revenue value was 92.67 billion, with the highest value in Samarinda City at 840.98 billion and the lowest in Tual City at 7.65 billion.

The decrease in DBH revenues in 2019 was due to the Ministry of Finance setting the DBH allocation for 2019 at IDR 91.72 trillion. This allocation is down from what was initially set in the 2019 APBN, namely IDR 106.35 trillion. The Ministry of Finance has set the 2019 DBH allocation at IDR 91.72 trillion, consisting of DBH for land and building tax (PBB) of IDR 16.39 trillion and DBH for income tax (PPh) Articles 25 and 29 of IDR 30.21 trillion. DBH SDA for petroleum and natural gas amounted to IDR 22.16 trillion, DBH SDA minerals and coal amounted to IDR 20.42 trillion, DBH SDA forestry amounted to IDR 1.71 trillion, DBH SDA fisheries IDR 474.09 billion, and DBH SDA geothermal IDR 1.35 trillion (Ministry of Finance, 2019).

The Financial Audit Agency (BPK) noted that the government still has a burden of underpayment of Revenue Sharing Funds (DBH) to regional governments (Pemda) amounting to IDR 38.41 trillion in the implementation of the 2019 State Revenue and Expenditure Budget (APBN). Based on the Audit Results Report on Government Financial Reports Center (LHP LKPP) 2019, BPK recorded a DBH ceiling of IDR 104.71 trillion in the 2019 APBN. This amount decreased by 1.34 percent from IDR 106.14 trillion in the 2018 APBN.

The decrease in the amount of profit sharing fund transfers was caused by a decrease in the 2019 Regular DBH FY 2019 allocation ceiling compared to the 2018 Regular DBH FY 2018 allocation ceiling or the failure to realize state revenue targets set in the 2019 Fiscal Year APBN. Apart from that, the BPK also noted that there were special policies in DBH distribution in 2019, where DBH distribution in the fourth quarter was prioritized for settling DBH underpayments from the 2018 APBN distribution by taking into account overpayments from previous years. In accordance with Minister of Finance Regulation Number

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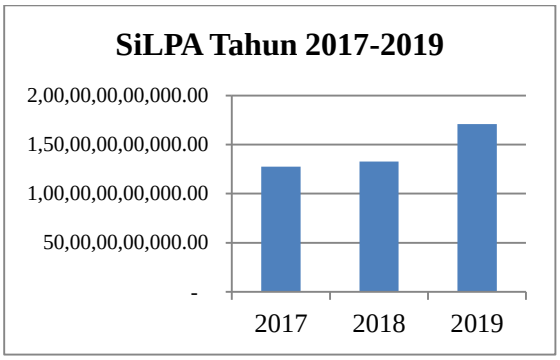
206/PMK.07/2020 which regulates the conditions for distribution of profit sharing funds. The decline in DBH distribution is also due to the fact that there are still many regions that have not met the distribution requirements in accordance with Minister of Finance Regulation Number. These requirements are not complicated, namely just reporting what has been done and what the funds are used for. On the other hand, DBH will increase if there are no areas that do not meet the requirements for distribution. Regulation of the Minister of Finance Number 206/PMK.07/2020 states that the distribution of DBH for the first and second quarters will be distributed after the regional head submits a report on the realization of DBH for the second semester of the previous fiscal year, attaching a statement letter that he has budgeted the remaining excess DBH usage for the previous fiscal year and a letter the statement has budgeted funds from sources other than DBH to replace DBH which in the previous budget year was not used according to its intended purpose. Details of DBH transfers can be seen in Minister of Finance Regulation Number 121/PMK.07/2019 concerning Fund Transfers to Regions.

The use of DBH funds is not regulated in regulations so that regional governments can use DBH based on regional policies themselves (Abdullah and Rona, 2014). Several regions use DBH for regional development, such as research by Maulana (2020) which states that DBH has an effect on Infrastructure Capital Expenditures. Meaning, DBH is used to pay for buildings, networks, roads and bridges. This research is in line with the main objective of DBH, namely reducing vertical balance/inequality between central and regional governments.

Remaining Over Budget Calculation



Graph of City Government SiLPA Growth in Indonesia 2017-2019

City Government SiLPA in Indonesia increases every year where SiLPA revenue was the highest in 2019. The SiLPA figure continues to grow every year, experiencing growth of 3.93% in 2018 and 46.96% in 2019 with the highest growth in Depok City, namely 41.3% and the lowest in Parepare City is 3.2%.

In 2017, the average value of SiLPA revenue was 127.66 billion, with the highest value in Depok City at 719.09 billion and the lowest in Parepare City at 786 million. In 2018, the average value of SiLPA revenue was 132.63 billion, with the highest value in Depok City at 765.64 billion and the lowest in Lubuklinggau City at 1.32 billion. In 2019, the average value of SiLPA revenue was 170.85 billion, with the highest value in Cimahi City at 1.50 trillion and the lowest in Lubuklinggau City at 832 million.

The realization of SiLPA increased due to the realization of the 2019 APBN deficit of IDR 353 trillion or 2.2% of GDP. The budget deficit was wider than planned, namely IDR 296 trillion or 1.84% of GDP. Therefore, the realization of government financing also increased to IDR 399.5 trillion. Thus, there is a difference between the realized deficit and financing or what is called the Remaining Budget Financing (Silpa) of around IDR 46.5 trillion last year.

The increased SiLPA occurred due to APBD efficiency, exceeding regional revenue targets and programs or activities that had been abolished/eliminated (Ardhini & Handayani, 2011). Most of SiLPA is contributed as capital expenditure so that it directly addresses community needs in the form of construction of public facilities. Indirectly, the occurrence of SiLPA indicates that the community's rights to public services are not being fulfilled or the fulfillment of public services and public services is hampered. The APBD should be completely absorbed for development purposes to improve the welfare of society (Ombudsman.go.id).

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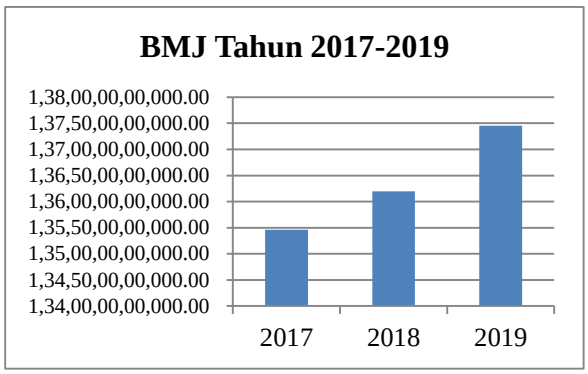
Network Capital Expenditures



Graph of BMJ Growth for City Governments in Indonesia 2017-2019

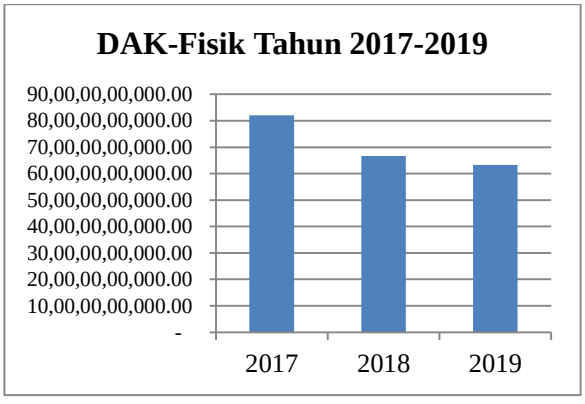
Based on the graph above, it can be seen that the realization of BMJ for City Governments in Indonesia increases every year, where BMJ expenditure was the highest in 2019. The BMJ figure continues to grow every year, experiencing growth of 0.7% in 2018 and 0.9% in 2019 with the highest growth in cities. Medan is 11.8% and the lowest is Langsa City, namely 0.03%.

In 2017, the average BMJ value was 135.46 billion, with the highest value in Medan City at 733.32 billion and the lowest in Langsa City at 21.97 billion. In 2018, the average value of BMJ revenue was 136.19 billion, with the highest value in Samarinda City at 550.37 billion and the lowest in Gorontalo City at 22.48 billion. In 2019, the average value of BMJ revenue was 137.45 billion, with the highest value in Samarinda City at 841.68 billion and the lowest in Sukabumi City at 22.60 billion.

The increase in BMJ was caused by the infrastructure budget which rose 2.4 percent in 2019. The increase in the infrastructure budget will increase government capital expenditure, especially network capital expenditure. The Ministry of Finance (Kemkeu) reported that the realization of capital expenditure throughout the 2019 period grew 4.1%. Increasing BMJ can increase community productivity which results in increased economic growth (Hafidh, 2013). The increase in BMJ means that the community is enjoying the benefits of regional development that the community really needs. Even though it has increased, local governments are expected to continue making efforts so that BMJ can be improved in order to achieve better public services.

The Ministry of Finance explained that there were several factors that caused the realization of capital expenditure to increase. First, capital expenditure is generally allocated for the development of large infrastructure. Second, increasing capital expenditure capacity is allocated mostly to certain ministries and institutions that have the main tasks and development functions. These include the Ministry of PUPR, Ministry of Transportation, Ministry of Energy and Mineral Resources, or Ministry of Communication and Information. This is because the government's focus is on infrastructure development (Ministry of Finance, 2019).

Physical Special Allocation Fund



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Graph of the Growth of Municipal Government Physical DAK in Indonesia 2017-2019

The realization of Physical DAK for Municipal Governments in Indonesia decreases every year, with the highest Physical DAK receipts in 2017. The Physical DAK figure continues to fall every year, experiencing a decline of 19.5% in 2018 and 4.5% in 2019 with the highest decline in Pasuruan City, namely 31.1 % and the lowest in Bandung City, namely 4.1%.

In 2017, the average value of Physical DAK revenues was 82.05 billion, with the highest value in Bandung City amounting to 345.60 billion and the lowest in Pasuruan City amounting to 12.96 billion. In 2018, the average value of Physical DAK revenue was 66.68 billion, with the highest value in Dumai City amounting to 166.33 billion and the lowest in Tanggerang City amounting to 11.07 billion. In 2019, the average value of Physical DAK revenue was 66.68 billion, with the highest value in Dumai City at 130.21 billion and the lowest in Serang City at 2.95 billion.

The decrease in Physical DAK was caused by a decrease in DAK transfers in 2019. The Ministry of Finance recorded a decrease in the realization of distribution of Special Allocation Funds (DAK). The decline occurred in both physical DAK and non-physical DAK distribution. The actual distribution of Physical DAK was 7.21 percent of the allocation ceiling. This figure is lower than the realization for the same period in 2018. IDR 7.7 trillion or 12.43 percent of the allocation ceiling. The decrease in Physical DAK was also caused by additional performance requirements for fund distribution. The Ministry of Finance explained that in order to obtain Physical DAK, regions must now carry out an audit of the Government Internal Audit Apparatus (APIP). The aim is to improve the quality of regional government spending and Physical DAK.

The achievement of Physical DAK realization depends on regional compliance in submitting reports. Therefore, regions are obliged to complete the report as soon as possible. Data from the Ministry of Finance in July 2019 shows that physical DAK distribution was IDR 16.02 trillion or 23.11 percent of the allocation ceiling. This amount decreased by 16.88 percent compared to the realization in July 2018. At that time, the realization of Physical DAK distribution reached IDR 19.2 trillion or 30.88 percent of the total budget.

Physical DAK plays an important role in the dynamics of infrastructure development and basic community services in the region itself in accordance with the principles of decentralization (Shadrina, 2019). The decline in Physical DAK will hamper regional development, create gaps in growth rates between regions and reduce the quality of community services. Shandrina's research (2019) states that the distribution of Physical DAK in the Bangka Belitung Islands Province has increased because the performance of the regional government increases every year. The distribution of funds is improved so that planning is more mature/ready and distribution is ensured on time so that funds are channeled or absorbed optimally without funds being disbursed/failed to be distributed. Therefore, it is important for regions to improve performance to increase Physical DAK by maximizing absorption in order to achieve better development of regional facilities and infrastructure.

CONCLUSION

This research shows that:

1) PBB-P2 revenues from City Governments in Indonesia increase every year;
2) City Government DBH revenues in Indonesia fluctuate every year, with the highest DBH revenues in 2018. The realization of DBH towards the Balancing Fund decreased in 2019, where in 2018 it was 12.33%, down to 10.90%;
3) SiLPA for City Governments in Indonesia increases every year, with the highest SiLPA revenue in 2019. The realization of SiLPA in terms of income increased in 2019, where in 2018 it was 9.75%, rising to 11.44%;
4) The realization of BMJ by City Governments in Indonesia increases every year with the highest BMJ revenue in 2019. The average BMJ contribution to capital expenditure is still below 50 percent;
5) The realization of Physical DAK for Municipal Governments in Indonesia decreases every year, with the highest receipt of Physical DAK in 2017. The realization of Physical DAK against DAK increased in 2019, where in 2018 it was 45.35%, rising to 62.15%. This shows that the use of Physical DAK is greater than Non-Fisik DAK;
6) The proportion of capital expenditure in the City Governments studied is not stable, where there is a decrease in the number of Regional Governments with a proportion level of >30% from 76.7% to 72.9%. The proportion of 20%-30% also decreased from 20.5% to 17.1%. Meanwhile, the proportion of 10%-20% actually increased from 2.7% to 10.0%.

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LIMITATIONS AND SUGGESTIONS

This research has limitations, namely that it only examines urban regional governments and is relatively short in years. Recommendations to the Regional Government, DPRD and further research are:

1) Implement a budget plan in the Use of Regional Taxes, especially PBB-P2 in order to create policies that have implications for improving services which will be used to fund activities whose benefits will be received by PBB-P2 taxpayers, such as building and expanding roads and building bridges;
2) Maximizing PBB-P2 by implementing adequate technology in recording data on each taxpayer in PBB-P2 payments;
3) DPRD members carry out in-depth supervision of PBB-P2 management and perpetrators of activities from PBB-P2 funds;
4) Regional Governments need to determine the minimum or ideal number of SiLPA to serve as a basis for evaluating the implementation of Regional Government activities/programs;
5) Further research can expand the scope of research by adding more areas in the district.

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