

Determinants of Original Local Government Revenue In North Sumatera Province

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ABSTRACT

The amount of Original Local Government Revenue has increased and decreased every year, in 2020 where the economy in Indonesia was heavily affected by the Covid-19 Pandemic, Original Local Government Revenue has decreased by 6 percent from 2019. The objective of the research was to determine the effect of GRDP, total population, number of labor forces, regional taxes, results of management of separated regional assets, and other legal Original Local Government Revenue toward Original Local Government Revenue of North Sumatera Province. North Sumatera Province is the population in this research. The sample selection method was to use a saturated sampling technique. Secondary data was to use panel data consisting of 2019 to 2021. Data analysis was to use multiple linear regression analysis. The results of the research stated that partially GRDP had a significant effect on Original Local Government Revenue, partially Population had a significant effect on Original Local Government Revenue, partially the number of workforce had no effect on Original Local Government Revenue, partially Regional Tax had a significant effect on Original Local Government Revenue, partially the results of management of separated regional assets did not affected Original Local Government Revenue, partially other Legal Original Local Government Revenue did not affect Original Local Government Revenue. Simultaneously the variables of GRDP, total population, number of labor force, regional taxes, results of management of separated regional assets, other legal Original Local Government Revenue affected Original Local Government Revenue. It is hoped that the government could explore more other sources of Original Local Government Revenue to support sources of financing from the region itself.

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1. INTRODUCTION

Regional autonomy was resemi-announced in Indonesia based on Law of the Republic of Indonesia No. 23 of 2014 with the hope that each region can be creative in

finding sources of income that can fund every expenditure of the Regional Government in organizing National Development. With the implementation of Regional Autonomy, it is expected to reduce dependence on the Central Government, and can increase regional

independence. The ability of the region to carry out its regional autonomy can be seen from its regional finances in using and paying

attention to the large amount of Regional Original Revenue obtained.

Table 1 Data on GRDP, Number of Population, Number of Labor Force, Regional Taxes and PAD of North Sumatra Province 2019-2021 (In Million Rupiah)

Year	GRDP	Total Population	Total Workforce	Regional Taxes	PAD
2019	54.616.696	14.562.549	7.063.662	3.126.160	45.154.289
2020	54.154.003	14.799.361	7.350.057	2.726.860	42.332.171
2021	55.683.587	14.936.148	7.511.006	3.316.170	43.764.533

Source: Processed from the Central Statistics Agency (BPS) of North Sumatra Province in Figures 2019-2022 and from the APD Report of Districts/Cities of North Sumatra Province for 2019-2022 (<http://www.djpk.kemenkeu.go.id>)

Table 2 Data on the Management Results of Separated Regional Wealth, Regional Retribution and PAD of North Sumatra Province 2019-2021 (in millions of rupiah)

Year	Results of Management of Separated Regional Wealth	Other Legitimate PAD	PAD
2019	340.085.299	1.669.921.720	45.154.289
2020	358.923.160	1.992.331.383	42.332.171
2021	338.961.693	1.900.594.633	43.764.533

Source: Processed from the Central Statistics Agency (BPS) of North Sumatra Province in 2019-2022 Figures

It can be seen in Table 1 and Table 2 above that the amount of PAD in each year has decreased and increased, in 2020 where the Indonesian economy was greatly affected by the Covid-19 Pandemic. The increase in Local Original Income can reflect the ability of North Sumatra Province to be independent in financing every activity of the Government and Regional Development. Based on the background of the above problem, the researcher is interested in conducting research again with the title "Determinants of Local Original Income of North Sumatra Province".

2. LITERATURE REVIEW

2.1 Gross Regional Domestic Product (GDP)

According to the Satatistik Central Agency (BPS), GRDP is the amount of added value generated by all business units in a region. The GRDP itself consists of data related to Regional Revenue received by each sector or economic entity. Therefore, GRDP is

closely related to the income of a region. This is evidenced by the results of research conducted by [1] The results of the research stated that GRDP has a positive effect on Regional Original Income.

2.2 Population

According to the Central Bureau of Statistics (BPS) Residents are all people who are domiciled in the geographical area of the Republic of Indonesia for 6 months or more and/or those who are domiciled for less than 6 months but aim to settle. The level of local original income can be influenced by the population, if the population increases, the income taken will also increase [2]. This is evidenced by the results of research conducted by [3] which in the results of their research stated that the Number of Population has a significant effect on Regional Original Income.

2.3 Workforce

According to the Satatistik Central Agency (BPS), the Labor Force is a productive age population who have worked or who already have a job. According to [4] in their

study revealed that the number of workers will have a positive impact on PAD. This is evidenced by the results of research conducted by [5] which in the results of his research revealed that the Number of Labor Force has an influence on Regional Original Income.

2.4 Regional Taxes

Local Tax is a tax levied by the region based on local tax regulations to fund the bylaws as a public company. According to Law No. 33 of 2004 article 6 paragraphs 1 and 2 states that the source of PAD consists of Regional Taxes, Regional Levies, Management Results of Separated Regional Assets, and Other Legal PAD. This is in line with the results of research conducted by [6] the results of his research stated that Regional Taxes have a positive effect on Regional Original Revenue.

2.5 Results of Management of Separated Regional Wealth

According to [7] in his book entitled Optimization of Regional Wealth Management by BUMD, what is meant by the Results of Management of Separated Regional Wealth is regional wealth released from general control which is accounted for through the regional budget and is intended to be controlled and accounted for separately. Based on Law No. 33 of 2004 article 6 paragraphs 1 and 2 states that the source of PAD consists of Regional Taxes, Regional Levies, Management Results of Separated Regional Assets, and Other Legal PAD. However, this is not in line with the results of research conducted by [8] where the results of the research stated that the Management Results of Separated Regional Wealth did not have a significant effect on PAD. Lain-Lain PAD Yang Sah

2.6 Other Legitimate PAD

According to Law No. 12 of 2008 concerning the second amendment on Regional Government which states that the definition of Other Legal PAD is a source of PAD outside and or apart from the proceeds of local taxes, regional levies, and the results of management of regional wealth. Based on Law No. 33 of 2004 article 6 paragraphs 1 and

2 states that the source of PAD consists of Regional Taxes, Regional Levies, Management Results of Separated Regional Assets, and Other Legal PAD. However, this is not in line with the results of research conducted by [8] where the results of the study stated that Other Legal PAD has no effect on PAD.

2.7 Original Local Government Revenue PAD

According to the Central Statistics Agency (BPS), PAD is an income obtained by regions collected based on regional regulations in accordance with laws and regulations, which is useful for the needs of the region concerned to finance all its activities. The revenue obtained by PAD is the source comes from regional taxes, regional levies, and from other revenues.

3. METHODS

This research uses Quantitative method with Secondary data. With a population of 33 districts/cities. The sample in this study uses a saturated sampling technique, by taking all populations, namely data on GRDP, Number of Population, Number of Labor Force, Regional Taxes, Management Results of Separated Regional Wealth, and Other Legal PAD in all Regencies / Municipalities in North Sumatra province in 2019-2021. With the first analysis technique, namely Descriptive Statistical Analysis, the second is the Classical Assumption Test, Normality Test, Multicollinearity Test, Autocorrelation Test, the third is Multiple Linear Regression Analysis, the fourth is the Hypothesis Test.

4. RESULTS AND DISCUSSION

4.1 Descriptive Statistical Analysis

This section is a section used to analyze data derived from data that has been described in the previous sub-sub. Where the data analyzed starts from the assumptions used for a particular statistic. The following are descriptive statistical calculation data in this study, among others, as follows:

Tabel 3. Statistik Deskriptif
Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
SQRT_PDRB	99	291.94	12557.44	3165.3960	2370.72309
SQRT_JP	99	221.21	1568.71	604.2148	288.47910
SQRT_JAK	99	163.93	1853.66	439.2182	247.97915
SQRT_PD	99	1574.80	1223008.59	47971.6622	196514.92109
SQRT_HPAKD	99	.00	9352.01	2853.8550	1537.51001
SQRT_LLPAAD	99	1315.55	18608.28	6834.4216	3094.80336
SQRT_PAD	99	17677.22	105272.99	36099.5572	12365.89807
Valid N (listwise)	99				

Source : Data processed by SPSS 25 of 2023

Based on the data in table 3 above, it can be seen that researchers used 99 samples and obtained the results of the GRDP of North Sumatra Province with a minimum value of 291.94, and a maximum value of 12557.44 with an average value of 3165.3960 and a Std. Deviation value of 2370.72309. The result of the Total Population of North Sumatra Province has a minimum value of 221.21, and a maximum value of 1568.71 with an average value of 604.2148, and a Std. Deviation value of 288.47910. The results of the Total Labor Force of North Sumatra Province have a minimum value of 163.93, and a maximum value of 1853.66 with an average value of 439.2182, and Std. Deviation of 247.97915. Local Tax Results have a minimum value of 1574.80, and a maximum value of 1223008.59, with an average value of 47971.6622, and Std. Deviation of 19654.92109. The results of the Management of Separated Regional Wealth have a minimum value of 0.00 and a maximum value of 9352.01 with an average value of 2853.8550 and Std. Deviation of 1537.51001. Valid PAD Miscellaneous Results has a minimum value of 1315.55, and a maximum value of 18608.28 with an average value of 6834.4216, and Std.3094.80336. The PAD result has a minimum value of 17677.22, and a maximum value of 105272.99 with an average value of 36099.5572, and a Std. Deviation of 12365.89807.

4.2 Classical Assumption Test

a. Normality Test

The data normality test is carried out with the aim of knowing whether in the regression model, the dependent and independent variables both have a normal distribution or not. A good regression model is one that has an above-normal or near-normal distribution.

Data normality testing can be done with the naked eye, which can be seen on histogram graphics and pp-plots graphs. A data will be normally distributed if the histogram graph resembles a bell facing up. This can be seen in the following graphic display:

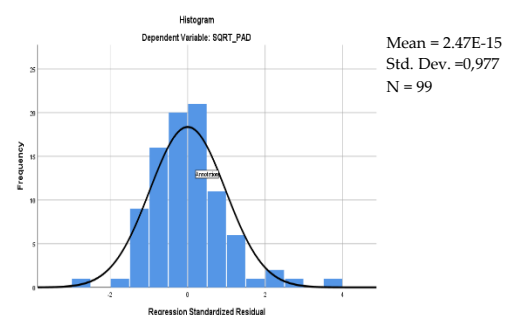


Figure 1. Histogram Normality test

Source: Data processed by SPSS 25 Year 2023

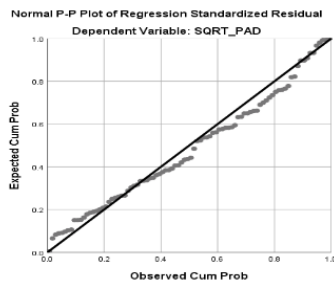


Figure 2. Normalitas p-p plot Of regression Standardized residual

Source: Data processed by SPSS 25 Year 2023

From the display of the normal graph of the plot, it can be concluded that the graph shows that the regression model is normally distributed because the normal graph of the plot shows that the points spread around the diagonal line.

Table 4. Normality Test One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		99
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	5019.19681642
Most Extreme Differences	Absolute	.078
	Positive	.078
	Negative	-.056
Test Statistic		.078
Asymp. Sig. (2-tailed)		.200 ^{c,d}

- a. Test distribution is Normal.
- b. Calculated from data.
- c. Lilliefors Significance Correction.
- d. This is a lower bound of the true significance.

Source: Data processed by SPSS 25 Year 2023

Based on table 4 above, it can be seen that if the significant value is $0.200 > 0.05$, it can be concluded that the residual value is normally distributed and the research can continue.

b. Multicollinearity Test

This test is used to see that the independent variables have no correlation with the dependent variable. This test can be performed using Inflation Factor Variance (VIF) and Tolerance. The test results can be seen in the following table:

Table 5. Multicollinearity Test Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error				Tolerance	VIF
1 (Constant)	859960768.648	34157008.443		25.177	.000		
X1PDRB	-29.126	2.901	-.942	-10.039	.000	.039	5.886
X2JP	1673.049	101.232	.963	16.527	.000	.100	9.001

X3JaK	-7.343	58.048	-.003	-.126	.900	.464	2.155
X4PD	3.303	.267	.960	12.359	.000	.056	7.762
X5HPKD	-1.880	1.400	-.026	-1.343	.183	.885	1.130
X6LLPAD	.276	.511	.018	.541	.590	.293	3.411

a. Dependent Variable: Y

Source: Data processed by SPSS 25 Year 2023

Based on Table 5 above, it can be seen that the GRDP, Number of Population, Number of Labor Force, Regional Taxes, Management Results of Separated Regional Wealth, and Others Legal PAD has a Tolerance value which is > 0.1 each. This shows that the six variables do not indicate the occurrence of Multicollinearity. Likewise, the VIF table shows that the VIF value is < 10 , this can also show that the independent

variables used do not indicate the occurrence of Multicollinearity.

c. Autocorrelation Test

Autocorrelation test in a model aims to determine whether there is a correlation between the confounding variables of a certain period with the previous variable. The results of autocorrelation testing in this study are shown as in the following table.

Table 6. Autocorrelation Test Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.984 ^a	.969	.967	160438185.70344	1.977

a. Predictors: (Constant), X1PDRB, X2JP, X3JAK, X4PD, X5HPKD, X6LLPAD

b. Dependent Variable: Y

Source: Data processed by SPSS 25 Year 2023

Based on table 6 above, the autocorrelation test with Durbin-Watson shows a number of 1.977, with a dU value of 1.8029, a 4-dU value of 2.1971 ($1.977 > 1.8029 < 2.1971$) it can be concluded that no autocorrelation was found.

4.3 Multiple Linear Regression Analysis

Multiple Linear Regression Analysis was conducted to examine the effect of

independent variables, namely GRDP (X1), Number of Population (X2), Number of Labor Force (X3), Regional Taxes (X4), Management Results of Segregated Regional Wealth (X5), and Other Legal PAD (X6) as a whole on the dependent variable, namely Regional Original Income (Y). The results of multiple linear regression tests can be seen in the table as follows:

Table 7. Multiple Linear Regression Analysis Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	859960768.648	34157008.443		25.177	.000
	X1PDRB	-29.126	2.901	-.942	-10.039	.000
	X2JP	1673.049	101.232	.963	16.527	.000
	X3JAK	-7.343	58.048	-.003	-.126	.900
	X4PD	3.303	.267	.960	12.359	.000
	X5HPKD	-1.880	1.400	-.026	-1.343	.183

X6LLPAD	.276	.511	.018	.541	.590
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a. Dependent Variable: Y

Source: Data processed by SPSS 25 Year 2023

From table 7 above can be taken the equation:

$$Y = 859960768.648 + (-29.126)_1 + 1673.049_2 + (-7.343)_3 + 3.303_4 + (-1.880)_5 + 0.276_6 + e$$

The result of the multiple linear regression equation is as follows:

1. Constant (α) = 859960768.648, the value of the constant is positive meaning that if the variables GDP, Number of Population, Number of Labor Force, Daeah Tax, Management Results of Separated Regional Wealth, and Others Legal PAD does not change or = 0, it will increase Regional Original Revenue by 86%.
2. Regression Coefficient X1 (β_1) = -29.126, showing the Regression Coefficient on the GRDP variable (X1) means that if other independent variables have a fixed value and GRDP increases by 29%. A positive value on the coefficient indicates that the GRDP is in line with the PAD.
3. Regression Coefficient X2 (β_2) = 1673.049, the number shows the Regression Coefficient on the Number of Population variable (X2) which means that if other independent variables have a fixed value and the Number of Population has increased by 16.7%. a positive value on the coefficient indicates that the Total Population is in line with the PAD.
4. Regression Coefficient X3 (β_3) = -7.343, the number shows the Regression Coefficient on the variable Number of Labor Force (X3) which means that if other independent variables have a fixed value and the Number of Labor Force has increased by 7.3%. a positive value on the

coefficient indicates that the number of labor force is in line with the PAD.

5. Regression Coefficient X4 (β_4) = 3.303, the number shows the Regression Coefficient in the Regional Tax variable (X4) which means that if other independent variables have a fixed value and Regional Tax increases by 3.3%. a positive value on the coefficient indicates that the Regional Tax is in line with the PAD.
6. Regression Coefficient X5 (β_5) = -1.880, this number shows the Regression Coefficient on the variable Management Results of Separated Regional Wealth (X5) which means that if other independent variables have a fixed value and the Management Results of Separated Regional Wealth increase by 1.8%. a positive value on the coefficient indicates that the Management Results of Regional Wealth Separated in the direction of PAD.
7. Regression Coefficient X6 (β_6) = 0.276, the number shows the Regression Coefficient on the variable Miscellaneous Valid PAD (X6) which means that if the other independent variable has a fixed value and Other Valid PAD has increased by 0.27%. a positive value in the coefficient indicates that Miscellaneous Valid PAD is in the same direction as PAD.

4.4 Hypothesis Testing

a. Simultaneous Test (Test f)

The Simultaneous Test (F Test) basically shows whether all the independent variables included in the model have an influence together on the independent variable or the dependent variable.

Table 8. F Test Results

		ANOVA ^a				
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	733765130923899	6	122294188487316620	475.106	.000 ^b
		80000.000		00.000		
	Residual	236811785172664	92	25740411431811344.0		
		3700.000		00		

Total	757446309441166 20000.000	98			
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a. Dependent Variable: Y

b. Predictors: (Constant), X1PDRB, X2JP, X3JAK, X4PD, X5HPKD, X6LLPAD

Source: Data processed by SPSS 25 Year 2023

Based on Table 8 above, it can be seen that the F-count value is 475,106 with the F-table value of 2.20 where the F-count value is greater than the F-table which is 475,106. In addition, it can also be seen that the value of SIG. of 0.000 where the value of SIG. is less than 0.05 or $0.000 < 0.05$, so in this case Horejected and Haaccepted, meaning that GRDP (X1), Number of Population (X2), Number of Labor Force (X3), Regional Taxes (X4), Management Results of Segregated Regional Wealth (X5), and Other Legal PAD

(X6) simultaneously have a significant effect on PAD (Y).

b. Partial Test (Test t)

Partial testing (t-test) aims to show how far the influence of one independent variable on the dependent variable. This test was performed using a significant level of 5% in one direction (0.05). T-table values for $DF = n - K - 1$ ($99 - 6 - 1 = 92$) = 1.66159, where N = number of samples and K = number of independent variables.

**Table 8 Test Result t
Coefficients^a**

Model		Unstandardized Coefficients		Standardized	t	Sig.
		B	Std. Error	Coefficients Beta		
1	(Constant)	859960768.648	34157008.443		25.177	.000
	X1PDRB	-29.126	2.901	-.942	-10.039	.000
	X2JP	1673.049	101.232	.963	16.527	.000
	X3JAK	-7.343	58.048	-.003	-.126	.900
	X4PD	3.303	.267	.960	12.359	.000
	X5HPKD	-1.880	1.400	-.026	-1.343	.183
	X6LLPAD	.276	.511	.018	.541	.590

a. Dependent Variable: Y

Source: Data processed by SPSS 25 Year 2023

- GRDP against PAD. Based on table 9 above, it can be seen that the value of T-calculate GDP is 10.039 where T-count is greater than T-table of 1.66159 or $10.039 > 1.66159$. In addition, it can be seen that the level of sig. 0.000 where in this case the value of SIG. less than 0.05 or $0.000 < 0.05$ then Horejected and Ha are accepted, which means that GRDP has a partial and significant effect on PAD.
- Total Population against PAD. Based on table 9 above, it can be seen that the value of T-count Total Population is 16,527 where T-count is greater than T-table of 1.66159 or $16,527 > 1.66159$. In addition, it can be seen that the level of sig. of 0.000

where in this case the value of SIG. smaller than 0.05 or $0.000 < 0.05$ then Horejected and Ha are accepted, which means that the Population has a partial and significant effect on PAD.

- Total Labor Force against PAD. Based on table 9 above, it can be seen that the value of T-count in the variable Number of Labor Force is 0.126 where T-count is smaller than T-table of 1.66159 or $0.126 < 1.66159$. In addition, it can be seen that the level of sig. is 0.900 where in this case the value of sig. is greater than 0.05 or $0.900 > 0.05$, then Hoaccepted and Ha are rejected, which means that the Number of

- Labor Force has no partial and insignificant effect on PAD.
4. Local Tax on PAD. Based on table 9 above, it can be seen that the value of T-count in the Regional Tax variable is 12.359 where T-count is greater than T-table of 1.66159 or $12.359 > 1.66159$. In addition, it can be seen that the level of sig. 0.000 where in this case the value of SIG. less than 0.05 or $0.000 < 0.05$ then Horejected and Ha are accepted, which means that Local Tax has a partial and significant effect on PAD.
 5. The results of management of the wealth of the separated regions. Based on table 9 above, it can be seen that the T-count value in the variable Management Results of Separated Regional Wealth is 1.343 where the T-count value is smaller than the T-table value of 1.66159 or $1.343 < 1.66159$. In addition, it can be seen that the level of Sig. is 0.183 where in this case the value of Sig. greater than 0.05 or $0.183 > 0.05$ then Hoaccepted and Ha are rejected, which means that the Management Results of the Separated Regional Wealth have no partial effect and insignificant to PAD.
 6. Miscellaneous PAD is legitimate. Based on table 9 above, it can be seen that the T-count value in the Miscellaneous Valid PAD variable is 0.541 where the T-count value is smaller than the T-table value of 1.66159 or $0.541 < 1.66159$. In addition, it can be seen that the level of Sig. is 0.590 where in this case the value of Sig. is greater than 0.05 or $0.590 > 0.05$ then Hoaccepted and Ha is rejected, which means that Miscellaneous Valid PAD has no partial and insignificant effect on PAD.

DISCUSSION

Based on the results of multiple linear regression analysis shows that the t-count on the GRDP variable is 10.039 where the t-count value is greater than the t-table of 1.66159 with a significant level of 0.000 where in this case the sig value. less than 0.05 then Ha accepted by Ho was rejected, which means that GRDP has a partial effect on the PAD of North Sumatra Province. The results of this study are in line with the results of research

conducted. The results of the research stated that GRDP has a significant effect on Regional Original Income.

Based on the results of multiple linear regression analysis, it shows that the t-count on the Total Population variable is 16.527 where the t-count intention is greater than the t-table of 1.66159 with sig. 0.000 where in this case the value of sig. less than 0.05, Ha was accepted by Ho was rejected, which means that the population has a partial effect on the PAD of North Sumatra Province. The results of this study are in line with the results of previous research conducted by [3] which in the results of their research stated that the Number of Population has a significant effect on Regional Original Income.

Based on the results of multiple linear regression analysis, it shows that the t-count on the Total Labor Force variable is 0.126 where the t-count value is smaller than the t-table of 1.66159 with a sig value. 0.499 where in this case the value of sig. greater than 0.05 then Ha rejected Ho accepted. Which means that the number of labor force does not have a partial effect on the Regional Original Income of North Sumatra Province. The results of this study are in line where the theory states that if the number of labor force in a country is not balanced with an increase in employment absorption, then the unemployment rate in the country will increase. Vice versa, if there is an increase in the absorption of employment, it can be concluded that the increase in the number of work installments does not always affect PAD.

Based on the results of multiple linear regression analysis, it shows that the t-count on the Regional Tax variable is 12.359 where the t-count value is greater than the t-table of 1.66159 with the sig level. 0.000 where in this case the value of sig. less than 0.05 then Ha received Ho was rejected, which means that Regional Tax has a partial effect on the Regional Original Revenue of North Sumatra Province. The results of this study are in line with Law No. 33 of 2004 article 6 paragraphs 1 and 2 which states that the source of PAD consists of Regional Taxes, Regional Levies, Management Results of Separated Regional

Assets, and Other Legal PAD. This is in line with the results of research conducted by [6] the results of his research stated that Regional Taxes have a positive effect on Regional Original Revenue.

Based on the results of multiple linear regression analysis, it shows that the t-count on the variable Management Results of Separated Regional Wealth is 1.343 where the t-count value is smaller than the t-table before 1.66159 with sig. 0.18 where in this case the value of SIG. greater than 0.05 then H_a rejected H_o accepted. Which means that the results of the management of the wealth of the separated regions do not have a partial effect on the original income of North Sumatra Province. This is in line with the results of research conducted previously by [8] the results of the research stated that the results of management of separated regional wealth have no effect on regional original income.

Based on the results of multiple linear regression analysis shows that the t-count on the variable Miscellaneous Valid PAD is 0.541 where the value of t-count is smaller than the t-table of 1.66159 with the level of sig. of 0.590 where in this case the value of SIG. greater than 0.05 then H_a rejected H_o accepted. Which means that Other Legal PAD does not have a partial effect on the Original Income of the North Sumatra Region. The results of this study are in line with the results of research conducted previously by [8] where the results of the study stated that Other Legal PAD has no influence on Regional Original Income.

Based on the results of multiple linear regression analysis shows that the f-count of 475.106 is greater than the f-table of 2.20 with a sig value. amounting to 0.000 then H_a accepted H_o was rejected. Which means that simultaneously the variables of GRDP, Number of Population, Number of Labor Force, Regional Taxes, Management Results of Separated Regional Wealth, and Others Legal PAD simultaneously affect the Regional Original Income of North Sumatra Province.

CONCLUSION

This study is to see whether there is an influence of GRDP, Number of Population,

Number of Labor Force, Regional Taxes, Management Results of Separated Regional Wealth, and Other Legal PAD on Local Original Income in North Sumatra Province using a sample of 99 Regencies / Cities within 3 years. Based on the research that has been done, the following conclusions can be drawn: partially the variable GRDP affects the PAD of North Sumatra Province. Partially, the variable of population affects the PAD of North Sumatra Province. Partially, the variable number of labor force does not affect the PAD of North Sumatra Province. Partially, the Regional Tax variable affects the PAD of North Sumatra Province. Partially, the variable Management Results of Separated Regional Wealth does not affect the PAD of North Sumatra Province. Partially, the variables Miscellaneous Legitimate PAD have no effect on the PAD of North Sumatra Province. Simultaneously the variables of GRDP, Number of Population, Number of Labor Force, Regional Taxes, Management Results of Separated Regional Wealth, and Others Legal PAD affect the PAD of North Sumatra Province.

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