



REVIEWER'S REPORT

Manuscript No.: IJAR-54956

Title: Analysis of the Contribution of Regional Taxes and Levies to the Original Regional Revenue of Lampung Province 2020-2024.

Recommendation:

Accept after minor revision.

Rating	Excel.	Good	Fair	Poor
Originality	✓			
Techn. Quality	✓			
Clarity	✓			
Significance	✓			

Reviewer Name: Dr. Bishwajit Rout

Reviewer's Comment for Publication.

(To be published with the manuscript in the journal)

The reviewer is requested to provide a brief comment (3-4 lines) highlighting the significance, strengths, or key insights of the manuscript. This comment will be Displayed in the journal publication alongside with the reviewers name.

- Significance:** This study is significant because it examines the financial foundation of regional autonomy by evaluating how taxes and levies contribute to PAD in Lampung Province. Understanding these contribution patterns is essential for assessing local fiscal capacity, revenue sustainability, and regional development planning. The study contributes valuable empirical evidence that can support policy decisions aimed at optimizing regional revenue sources and improving overall financial independence.
- Strength:** A major strength of the paper lies in its clear quantitative analysis supported by accurate numerical data from 2020–2024. The descriptive approach is straightforward, making the findings easy to interpret for policymakers. The study also successfully highlights trends and anomalies in revenue collection, particularly the imbalance between tax and levy contributions, offering practical insights for fiscal management and strategies to enhance PAD performance.
- Key Insight:** The key insight of the paper is that regional taxes consistently provide a strong and stable contribution to PAD, while levies remain weak and underoptimized despite occasional spikes. This imbalance indicates structural challenges in levy collection and administration. Strengthening levy management, revisiting tariff structures, and improving enforcement could significantly enhance Lampung's fiscal capacity and reduce overreliance on tax revenue alone.

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Reviewer's Comment / Report

The paper titled “*Analysis of the Contribution of Regional Taxes and Levies to the Original Regional Revenue of Lampung Province 2020-2024*” quantitative study examines the contribution of regional taxes and levies to Lampung Province’s Original Revenue (PAD) over 2020–2024 using official budget data. Findings confirm taxes dominate with a stable, “very good” share (82–86%), while levies remain marginal (0.18–0.60% until a 2024 spike to 10.71%). The analysis clearly exposes over-reliance on taxes and underperformance of retribution instruments. Straightforward and policy-relevant, it effectively supports calls for intensified levy collection and diversification strategies in Indonesia’s decentralised fiscal framework.

Suggestions for Improvement:

1. Strengthen the gap statement, why is Lampung understudied? What specific issue in levy collection requires deeper analysis?
2. Add supporting data (e.g., national PAD averages) to contextualize Lampung’s performance.
3. Add recent empirical studies (2020–2024) comparing tax and levy contributions across Indonesian provinces.
4. Avoid excessive reliance on legal definitions; incorporate more analytical literature.
5. Clarify why descriptive analysis alone is sufficient, could additional tools (trend analysis, growth rate) enrich the findings?
6. Add justification for the 2020–2024 period (e.g., COVID-19 impact).
7. Include simple visual aids (line graph or bar chart) for clearer trend interpretation.
8. Discuss anomalies what caused the substantial rise in levies in 2024?
9. Provide comparisons with national performance or other provinces.
10. Strengthen linkage to the literature and theories of fiscal capacity.
11. Add policy analysis how can Lampung diversify PAD beyond taxes?
12. Rephrase to avoid repeating numerical findings it should synthesize, not restate.

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The study provides a clear and well-structured analysis of the contribution of regional taxes and levies to PAD in Lampung Province. The data presentation is strong, and the findings offer meaningful insight into fiscal performance. However, the paper requires improvements in literature depth, methodological detail, theoretical integration, and policy discussion. With revisions especially strengthening analytical depth and contextual comparisons the paper has solid potential to contribute to regional public finance research. Addressing the identified weaknesses will make it suitable for publication in IJAR.

I recommend this paper for publication after minor revision.