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

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

ABSTRACT

The purpose of this study is to analyze the contribution of regional taxes and levies to the Regional Original Income (PAD) of Lampung Province from 2020 to 2024. This study uses a quantitative descriptive approach using secondary data from budget realization reports. The analysis is conducted by calculating the percentage contribution of taxes and levies to PAD. The results of the study indicate that the contribution of regional taxes to the Regional Original Income of Lampung Province is Very Good, with a percentage of 83.96% in 2020, 83.74% in 2021, 84.96% in 2022, 85.84% in 2023, and 81.97% in 2024. On the other hand, the contribution of regional levies is still classified as Very Low, with a percentage of 0.60% in 2020, 0.45% in 2021, 0.18% in 2022, 0.19% in 2023, and 10.71% in 2024. This inequality shows that the Regional Original Income of Lampung Province still depends on regional taxes, while the retribution sector has not provided an optimal contribution. Therefore, a strategy is needed to increase the effectiveness of regional tax and retribution collection.

Keywords: Contribution, Regional Tax, Regional Retribution, PAD, APBD, Budget Realization.

INTRODUCTION

Regional development is a crucial component of the implementation of regional autonomy, which aims to improve public welfare. Based on Law Number 23 of 2014 concerning Regional Government and Law Number 1 of 2022

30 concerning Financial Relations between the Central Government and Regional
31 Governments, each region has broader authority to manage its finances and
32 resources. One indicator of successful regional autonomy is the region's ability to
33 generate and manage Regional Original Revenue, consisting of regional taxes and
34 levies, as the primary source of financing for development in that region.

35 Regional Original Revenue serves as the primary source of financing for
36 development and the provision of public services in the region, and serves as a
37 benchmark for a region's fiscal independence. Through Regional Original
38 Revenue, local governments can independently finance their autonomous
39 authority without relying on the central government, as well as finance various
40 development programs such as public facilities, infrastructure, and public services
41 for their communities. Therefore, the management of Regional Original Revenue,
42 consisting of regional taxes and levies, not only strengthens fiscal independence
43 but also directly contributes to improving public welfare.

44 Lampung Province has significant economic potential, particularly in the
45 agriculture, tourism, industry, and trade sectors. This potential should be a
46 significant source of revenue for Lampung Province's Regional Original Income
47 (PAD). However, the contribution of local taxes and levies in Lampung Province
48 remains relatively small compared to other provinces. This situation indicates that
49 the management of local taxes and levies in Lampung Province needs to be
50 evaluated to ensure they can play an optimal role in increasing Regional Original
51 Income (PAD).

52
53 Therefore, this study aims to analyze the contribution of local taxes and
54 levies to increasing Regional Original Income (PAD) in Lampung Province.
55 Furthermore, this study also aims to identify factors influencing the potential and
56 performance of tax and levy collection in the province. The results of this analysis
57 are expected to provide a clearer picture of the role of local taxes and levies in
58 supporting regional development and policy recommendations to enhance their
59 contribution to increasing Lampung Province's PAD. Through this research, it is
60 hoped that solutions and strategic steps can be implemented by the local

61 government to optimize the potential of local taxes and levies, in order to achieve
62 greater fiscal independence and improve the quality of public services for the
63 people of Lampung Province.

64

65 LITERATURE STUDY

66 Regional Original Revenue

67 According to Law No. 23 of 2014, Regional Original Revenue (PAD) is
68 revenue earned by a region, collected based on Regional Regulations in
69 accordance with statutory regulations. According to Law No. 1 of 2022, Regional
70 Original Revenue, hereinafter abbreviated as PAD, is regional revenue derived
71 from regional taxes, regional levies, proceeds from the management of separated
72 regional assets, and other legitimate regional original revenues in accordance with
73 statutory regulations. According to Mardiasmo (2018), Regional Original Revenue
74 (PAD) is revenue sourced from regional taxes, regional levies, proceeds from
75 regionally-owned companies, proceeds from the management of separated
76 regional assets, and other legitimate regional original revenues. Regional Original
77 Revenue (PAD) is revenue derived from regional potential, whether from taxes,
78 levies, or legitimate regional income, used for regional funding and development.

79

80 Regional Taxes

81 According to Law No. 1 of 2022, Regional Taxes, hereinafter referred to
82 as Taxes, are mandatory contributions to regions owed by individuals or entities,
83 which are mandatory under the law. They do not receive direct compensation and
84 are used for regional purposes for the greatest prosperity of the people. According
85 to Mardiasmo (2013: 32), regional taxes are taxes collected by regions, such as
86 provinces, regencies, and municipalities, based on their respective regional
87 regulations. The proceeds are used to finance regional household expenses.

88 Regional Retribution

89 According to Law No. 1 of 2022, Regional Retribution, hereinafter
90 referred to as Retribution, is a regional levy as payment for services or certain
91 permits specifically provided and/or granted by the regional government for the
92 benefit of individuals or entities.

93

94 Regional Finance

95 According to Law No. 1 of 2022, Regional Finance is all regional rights
96 and obligations within the framework of regional governance that can be valued in
97 money, as well as all forms of wealth that can be owned by the region in
98 connection with these regional rights and obligations. Halim (2017: 230) states
99 that the regional government's ability to manage regional finances is outlined in
100 the Regional Revenue and Expenditure Budget (APBD), which directly and
101 indirectly reflects the regional government's ability to finance the implementation
102 of government duties, development, and social services for the community.
103 Furthermore, to measure the financial capacity of a regional government, a
104 financial ratio analysis is conducted against the established and implemented
105 APBD.

106

107 RESEARCH METHODS**108 1. Type of Research**

109 This research is quantitative with a descriptive approach. The data used are
110 secondary data in the form of reports on the realization of regional taxes, regional
111 levies, and Regional Original Revenue (PAD) in Lampung Province from 2020 to
112 2024.

113

114 2. Data Sources

115 The data used in this study were obtained from the Lampung Provincial
116 Government Budget Realization Report (LRA) published by the Lampung
117 Province Financial and Asset Management Agency (BPKAD) as the primary
118 source of regional financial information. In addition, this study utilizes regional
119 financial reports issued by the Regional Revenue Service (Dispenda) or related
120 agencies. To complement the analysis, official publications from the Central
121 Statistics Agency (BPS) containing secondary data on regional tax revenues and
122 regional levies in Lampung Province were also used.

123

124 3. Data Collection Techniques

125 The data collection technique in this study used a documentary study
126 method. The data collected included the realization of regional taxes and levies
127 based on the Lampung Provincial Government's Budget Realization Report (LRA)
128 from 2020 to 2024, total Regional Original Revenue (PAD) for the same period,
129 and regional regulations governing regional taxes and levies in Lampung
130 Province.

131 132 4. Data Analysis Techniques

133 Data analysis was conducted using the contribution method, which
134 calculates the extent to which regional taxes and levies contribute to Lampung
135 Province's PAD. The formula used is as follows:

136 137 a). Regional Tax Contribution to Regional Original Income

138 To analyze the contribution of regional taxes to regional original income,
139 the following formula is used:

$$\text{Regional Tax Contribution} = \frac{\text{Regional Tax}}{\text{PAD}} \times 100\%$$

140

141 (*Halim in Roro 2015*)

142 b). Contribution of Regional Levies to Regional Original Income

143 To analyze the contribution of Regional Levies to Regional Original
144 Income, the following formula is used:

$$\text{Regional Retribution Contribution} = \frac{\text{Regional Retribution}}{\text{PAD}} \times 100\%$$

145

146 (*Halim in Roro 2015*)

147

148 5. Contribution Criteria

149 Based on standards used in several studies and government regulations, the
150 contribution levels of regional taxes and levies are categorized as follows:

151

152

153

0%-10%	Very Poor
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21

10%-20%	Poor
20%-30%	Moderate
30%-40%	Fairly Good
40%-50%	Good
>50%	Very Good

154

1

155 This classification is used to determine the extent to which regional taxes and
 156 regional levies contribute to increasing the Regional Original Income (PAD) of
 157 Lampung Province during the 2020-2024 period.

158

159 **RESEARCH RESULT**

5

160 **Table 1. Realization of Regional Tax Revenue, Regional Retribution, and**
 161 **Locally-Generated Revenue of Lampung Province for the 2020-2024 Period**
 162

Year	Regional Tax	Regional Retribution	PAD
2020	2.386.345.268.000	17.080.208.104	2.842.286.479.000
2021	2.721.138.046.000	14.664.096.000	3.249.614.882.000
2022	3.126.137.866.000	6.602.045.154	3.678.302.295.000
2023	3.232.821.385.658	7.066.246.737	3.766.194.060.533
2024	3.285.574.064.043	429.485.457.478	4.008.241.262.015

163

164 Table 1 shows the increasing trend in Regional Tax revenue, Regional Levies, and
 165 Locally-Owned Revenue (PAD) of Lampung Province from 2020 to 2024.
 166 Overall PAD increased from IDR 2.84 trillion in 2020 to IDR 4.01 trillion in
 167 2024, with an average annual growth of 9.7%. This increase demonstrates
 168 progress in regional revenue management, particularly in the tax sector. Regional
 169 tax contributions play a crucial role in the PAD structure. Their value increased
 170 consistently from IDR 2.38 trillion in 2020 to IDR 3.28 trillion in 2024, indicating
 171 that the policy of regional tax intensification and extensification is working well.
 172 Improved taxpayer compliance, digitization of tax services, and optimization of
 173 Motor Vehicle Tax collection are some of the factors supporting this progress.

174 Regional levies, on the other hand, are quite different. From 2020–2023, levy
 175 revenue tended to decline, even falling below IDR 10 billion. However, in 2024,
 176 there was a significant increase of IDR 429.48 billion, indicating improved
 177 management and strengthening of the levy collection system in several industries,
 178 such as transportation services, licensing, and regional asset management. Overall,
 179 these findings indicate that Lampung Province's regional revenue (PAD) structure
 180 remains heavily reliant on regional taxes, although regional levies have shown
 181 potential for a greater contribution in the final year of the observation period.

183 DISCUSSION

184 **Table 2. Analysis of Regional Tax Contribution to Lampung Province's**
 185 **Original Regional Income for the 2020-2024 Period**
 186

Year	Calculation	Category
2020	$\frac{2.386.345.268.000}{2.842.286.479.000} \times 100\% = 83,96\%$	<i>Very Good</i>
2021	$\frac{2.721.138.046.000}{3.249.614.882.000} \times 100\% = 83,74\%$	<i>Very Good</i>
2022	$\frac{3.126.137.866.000}{3.678.302.295.000} \times 100\% = 84,96\%$	<i>Very Good</i>
2023	$\frac{3.232.821.385.658}{3.766.194.060.533} \times 100\% = 85,84\%$	<i>Very Good</i>
2024	$\frac{3.285.574.064.043}{4.008.241.262.015} \times 100\% = 81,97\%$	<i>Very Good</i>

187
 188 *Source: Ministry of Home Affairs Decree No. 690.900.327 as quoted in Roro et al.*
 189 *(2006), processed by researchers*

191 Based on the calculation results in Table 2, it can be concluded that the
 192 contribution of regional taxes and levies to Lampung Province's Regional Original
 193 Income (PAD) from 2020 to 2024 shows a very positive trend. The regional tax
 194 contribution ranges from 81.97% to 85.84%, with more than half of Lampung
 195 Province's total PAD coming from regional tax revenue. The contribution of
 196 regional taxes to PAD in 2020 reached 83.96%, indicating that regional taxes are a
 197 major component of the PAD structure. However, its contribution decreased
 198 slightly to 83.74% in 2021, but remains in the "very good" category. The national

199 economy is still recovering from the COVID-19 pandemic, which may impact
200 local economic activity and tax revenue.

201

202 Furthermore, regional tax contributions increased again in 2022 to 84.96%,
203 indicating improved regional tax management and taxpayer compliance. This
204 occurred because the productive economy had begun to recover, particularly the
205 trade, services, and transportation sectors, which are the main sources of regional
206 tax revenue. In 2023, the highest value was recorded during the analysis period, at
207 85.84 percent. This year demonstrates the effectiveness of the Lampung
208 Provincial Government in optimizing regional tax revenue, driven by policies of
209 regional tax intensification and extensification, such as the implementation of a
210 digital tax system, which increased transparency and accuracy of tax revenue data.

211 However, in 2024, the regional tax contribution decreased to 81.97%, although it
212 remains in the very good category. This decrease was due to an increase in the
213 portion of Regional Original Revenue (PAD) from other sources, such as regional
214 levies, proceeds from the management of separated regional assets, or other
215 legitimate sources of regional original revenue. As a result, the proportion of
216 regional taxes to PAD decreased, although nominal revenue still increased..

217

218 Overall, the research indicates that regional taxes have become the primary
219 source of Lampung Province's Regional Original Revenue (PAD), making a
220 significant contribution over the past five years. Previous studies have shown that
221 regional taxes strategically support regional fiscal independence (Rosdiana &
222 Irianto, 2021). This excellent contribution performance also demonstrates the
223 Lampung Provincial Government's ability to efficiently manage regional tax
224 potential to support development and public services. Therefore, it can be
225 concluded that regional tax revenues played a significant role in increasing
226 Lampung Province's Regional Original Revenue (PAD) during the 2020–2024
227 period. To maintain the sustainability of regional fiscal performance, efforts to
228 optimize regional taxes through expanding the tax base, improving taxpayer
229 compliance, and implementing a digital-based tax information system are needed.

230

231 **Table 3. Analysis of Regional Retribution Contribution to Lampung**
 232 **Province's Original Regional Income for the 2020-2024 Period**
 233

Year	Calculation	Category
2020	$\frac{17.080.208.104}{2.842.286.479.000} \times 100\% = 0,60\%$	Very Poor
2021	$\frac{14.664.096.000}{3.249.614.882.000} \times 100\% = 0,45\%$	Very Poor
2022	$\frac{6.602.045.154}{3.678.302.295.000} \times 100\% = 0,18\%$	Very Poor
2023	$\frac{7.066.246.737}{3.766.194.060.533} \times 100\% = 0,19\%$	Very Poor
2024	$\frac{429.485.457.478}{4.008.241.262.015} \times 100\% = 10,71\%$	Poor

234
 235 *Source: Ministry of Home Affairs Decree No. 690.900.327 as quoted in Roro et al.*
 236 *(2006), processed by researchers*

237
 238 The calculation results shown in Table 3 indicate that the contribution of
 239 regional levies to Lampung Province's Original Regional Revenue (PAD) for the
 240 2020-2024 period is in the "Very Low" to "Low" category. This low contribution
 241 value indicates that regional levies have not become a significant source of
 242 revenue in Lampung Province's PAD structure. The contribution of regional levies
 243 to PAD in 2020 was only 0.60%, placing it in the "Very Low" category, indicating
 244 that regional tax revenues still contribute the majority of PAD. In 2021, the
 245 regional contribution was only 0.45%, a slight decrease from the previous year.
 246 The COVID-19 pandemic may have led to restrictions on economic activity,
 247 which directly impacted industries that are the object of regional levies, such as
 248 business services and licensing.

249
 250 The contribution of regional levies declined further to 0.18% in 2022,
 251 indicating ineffective regional levy collection. This could be due to a number of
 252 factors, such as a decline in community economic activity, weaknesses in the levy
 253 collection system, and potential revenue leakage due to a suboptimal regional levy
 254 administration system. With a contribution of only 0.19% in 2023, there was no
 255 significant improvement compared to the previous year. The contribution

256 remained substantially in the "Very Low" category, indicating that the levy sector
257 has not been optimally managed in terms of regulations, levy object bases, and
258 levy compliance levels.

259

260 However, the contribution of regional levies increased significantly to
261 10.71% in 2024, falling into the "Low" category. This sharp increase could be due
262 to regional policy reforms such as revisions to Regional Regulations regarding
263 tariffs and levies, improvements in the efficiency of collection administration, or
264 the digitalization of public service systems that increase revenue. Nevertheless,
265 this contribution is still considered low compared to the potential revenue from the
266 levy sector, which could be optimized.

267

268 Overall, the trend in regional levy contributions during the study period
269 showed a dominant trend with very low variation. This suggests that the Bandar
270 Lampung City Government must strengthen its plans to expand and improve
271 regional levies, particularly by implementing measures such as:

- 272 1. Evaluating the effectiveness of regional regulations regarding levy types and
273 rates.
- 274 2. Digitizing the levy reporting and collection process to increase transparency
275 and effectiveness.
- 276 3. Improving the quality of public services so that the public is willing to pay
277 according to the benefits they receive.

278

279 A previous study by Rosdiana and Irianto (2021) found that, due to a limited
280 collection base and relatively low economic attractiveness, regional levies
281 generally contribute less to local revenue (PAD) than regional taxes. Therefore,
282 optimizing regional levies is an important step to increasing regional fiscal
283 independence, particularly in Bandar Lampung City.

284

285

286

287 **Table 4. Comparison of Contributions of Regional Taxes and Regional Levies**
288 **to the Original Regional Income of Lampung Province for the 2020-2024**
289 **Period**
290

Year	Regional Tax Contribution to PAD	Contribution of Regional Retributions to PAD
2020	83,96%	0,60%
2021	83,74%	0,45%
2022	84,96%	0,18%
2023	85,84%	0,19%
2024	81,97%	10,71%

291
292 *Source: Ministry of Home Affairs Decree No. 690.900.327 as quoted in Roro et al.*
293 *(2006), processed by researchers*
294

295 Table 4 shows that the contribution of regional taxes to Lampung
296 Province's PAD is far more dominant than regional levies during the period 2020
297 to 2024. The contribution of regional taxes averages above 80% annually, while
298 regional levies usually do not reach 1%, except in 2024, which increased
299 drastically to 10.71%. The consequence of this trend is that Lampung Province's
300 PAD remains highly dependent on regional taxes. The effectiveness of tax
301 administration and collection is demonstrated by the increase and stability of the
302 percentage of regional taxes until 2023. Conversely, due to limited objects of
303 levies, less than ideal rates, and low levels of compliance, the small contribution
304 of regional levies indicates low potential revenue from the public service sector.
305

306 The increase in retribution contributions in 2024 demonstrates efforts to
307 enhance and improve the regional revenue management system. This is likely due
308 to the strengthening of the administrative system, adjustments to tariff policies,
309 and the successful implementation of digitalization of public services in several
310 regions. Overall, a comparison of these two sources of local revenue (PAD)
311 indicates that local taxes are the primary source of local revenue, while levies
312 continue to play a complementary role. This suggests the need for approaches to

313 increasing levies through source diversification, service innovation, and increased
314 transparency to ensure more balanced and sustainable PAD contributions.

315

316 **CONCLUSION**

317 This study shows that regional taxes are a major component of Lampung
318 Province's Original Regional Revenue (PAD) structure during the 2020–2024
319 period. The average annual contribution reached over 80%, and based on the
320 classification of Home Affairs Decree No. 690,900,327 of 2006, regional taxes are
321 categorized as very good. This indicates that regional tax collection has been
322 running well and constitutes a significant portion of regional revenue.

323

324 Meanwhile, regional levies still contribute very little to PAD, typically
325 below 1% during the first four years. However, this increased significantly to
326 10.71% in 2024. This suggests that, with strengthened policies, expanded
327 collection systems, and expanded levy targets, further increases are likely in the
328 future. To strengthen Lampung Province's long-term fiscal independence, a
329 strategy to diversify sources of original regional revenue is necessary, as the
330 provincial PAD structure remains unbalanced and heavily dependent on regional
331 taxes.

332

333 **SUGGESTIONS FOR FURTHER RESEARCH**

334 The research findings indicate that the Lampung Provincial Government
335 must maximize regional levy revenue by reviewing levy objects and rates and
336 implementing a digital collection system to improve efficiency, transparency, and
337 levy compliance. Furthermore, efforts to diversify Regional Original Revenue
338 (PAD) sources are needed through the development of additional potential
339 sources, such as proceeds from segregated wealth management, effective asset
340 management, and sustainable investment collaboration. To enable them to
341 implement more flexible and inventive fiscal policies, local governments must
342 strengthen their institutional and human resource capacity in regional financial
343 management.

344

345 Further research is recommended to use data over a longer period and
346 employ more in-depth analytical methods, such as regression or correlation, to
347 quantitatively understand the relationship between regional taxes, regional levies,
348 and PAD. Future researchers could also incorporate external variables, such as
349 economic growth rate, national fiscal policy, or the regional independence index.

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