



# THE INFLUENCE OF LOCAL TAXES, REGIONAL LEVIES, REGIONAL ASSETS, AND SPECIAL ALLOCATION FUNDS ON LOCAL OWN-SOURCE REVENUE

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## ABSTRACT

This study aims to analyze the impact of Local Taxes, Local Fees, Revenues from the Management of Separated Local Assets, and Special Allocation Funds on Local Own-Source Revenue in regencies and cities in West Java Province for the 2022–2024 period. This study is motivated by the importance of optimizing Local Own-Source Revenue as an indicator of regional fiscal autonomy, given that revenue targets remain unmet in various regions. This study employs a quantitative approach using secondary data obtained from the West Java Provincial Central Statistics Agency. The research data covers 27 districts/cities during the 2022–2024 period. Data analysis was conducted using the Robust Least Squares (RobustLS) method with the assistance of the EViews 10 application to obtain estimates that are more robust against violations of classical assumptions found in the research model. The results of the study indicate that Local Taxes, Local Retributions, and Special Allocation Funds have a positive and significant effect on Local Revenue.

## 1. INTRODUCTION

The implementation of regional autonomy in Indonesia grants local governments broader authority to manage their finances independently in order to improve the welfare of the community. Within the framework of fiscal decentralization, Local Own-Source Revenue serves as a key indicator for assessing the level of local financial autonomy (Mulyani & Ramdini, 2021). The higher the contribution of Local Original Revenue to total local revenue, the greater the region's ability to finance development without relying on the central government (Hafandi & Romandhon, 2020). Therefore, optimizing Local Original Revenue is a primary focus in local financial management (Erasashanti et al., 2024).

However, empirical evidence indicates that the realization of local revenue in various regions, including West Java Province, remains suboptimal and tends to fluctuate. West Java Province, which has the largest number of regencies and cities in Indonesia namely 27 administrative regions comprising 18 regencies and 9 cities possesses diverse economic and social characteristics, making it a relevant case study for analyzing the performance of local revenue (Taufik, 2020). Data from the Central Statistics Agency indicates that the realization of West Java Province's Local Revenue in 2023, amounting to Rp22,111.57 billion, decreased by 4.89% compared to the previous year, and the realization of Local Revenue for regencies and cities in West Java reached only 94.81% of the set target of Rp52,318.46 billion (BPS, 2024). This situation indicates that, despite relatively high achievements, local revenue has not yet reached the expected targets.

The suboptimal performance of local revenue is influenced by various factors, including both regional economic conditions and revenue management practices, such as the ineffective performance of regionally owned enterprises, the public's limited ability to pay taxes and fees, and the suboptimal exploration of new revenue sources (Nasriah & Harimurti, 2024). This situation results in local revenue contributing a relatively smaller share compared to transfer funds from the central government, which remain relatively high (Sugiyanto & Musfirati, 2021).

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Local revenue generally comes from local taxes, local fees, proceeds from the management of segregated local assets, and other legitimate sources of revenue (Mulyani & Ramdini, 2021). Local taxes are the primary source because they make the largest contribution to Local Own-Source Revenue and have a broad revenue base, such as motor vehicle taxes, hotel taxes, and restaurant taxes (Kusumastuti & Afriady, 2023). Local fees also serve as a revenue source through charges for services provided by local governments (Utami & Ekowati, 2022). Meanwhile, proceeds from the management of segregated local assets, such as profits from local government-owned enterprises, have the potential to increase local revenue if managed professionally and efficiently (Hafandi & Romandhon, 2020).

On the other hand, local governments also receive transfer funds from the central government, one of which is the Special Allocation Fund, which is used to finance national priority activities such as infrastructure, education, and health (Sugiyanto & Musfirati, 2021). Although the Special Allocation Fund is not included in the local revenue component, its effective utilization can drive regional economic growth, which ultimately has the potential to increase local tax and fee revenue (Wati & Huda, 2025).

Previous studies have yielded mixed results regarding the factors influencing local revenue. Some studies found that local taxes and local fees have a positive and significant impact on local revenue (Lestari & Riyadi, 2024; Prabhawa et al., 2025). However, other studies show different results, indicating that local taxes do not affect local revenue (Sari & Miftahuljannah, 2019). Meanwhile, local fees do not have a significant effect on local revenue (Komariyah et al., 2024).

Furthermore, the results of managing segregated local assets have been inconsistent, with some studies indicating a significant effect (Kireina & Octaviani, 2021). However, other studies suggest no effect (Suharyadi et al., 2018). Meanwhile, research on the Special Allocation Fund's impact on local revenue remains limited and yields varying results. Some studies indicate that the Special Allocation Fund has a positive and significant impact on local revenue (Sugiyanto & Musfirati, 2021). Conversely, other studies suggest that the Special Allocation Fund has no impact on local revenue (Wati & Huda, 2025).

The findings from the aforementioned prior studies differ. This indicates a research gap, particularly regarding the impact of the Special Allocation Fund on local revenue, which has rarely been empirically studied at the district/city government level. Based on Donaldson & Davis's (1991) Stewardship Theory as cited in (Nasriah & Harimurti, 2024), local governments, as stewards of public resources, have a responsibility to optimize local revenue to enhance public welfare and regional development (Erasashanti, Djajanti, et al., 2025). The Special Allocation Fund can stimulate economic activity, which ultimately impacts the growth of local revenue; however, this relationship requires further empirical validation (Erasashanti, Yazid, et al., 2025).

Based on the above description, this study aims to analyze the impact of local taxes, local fees, revenues from the management of segregated local assets, and the Special Allocation Fund on Local Original Revenue in regencies and cities in West Java Province. This study is urgent because local fiscal autonomy remains a major challenge in local financial management. The novelty of this study lies in testing the direct impact of the Special Allocation Fund on Local Original Revenue, which has rarely been done in previous studies, particularly at the regency/city government level. Additionally, this study uses the latest data from the 2022–2024 period, which is expected to provide a more relevant empirical picture.

The results of this study are expected to make a theoretical contribution to the development of public sector accounting literature and provide practical benefits to local governments in formulating more effective policies to increase local revenue through the optimization of local taxes, local fees, local asset management, and the more effective utilization of Special Allocation Funds. Thus, this study is expected to support the enhancement of local fiscal autonomy and sustainable development. Based on the issues discussed earlier, the research question for this study is: "How do local taxes, fees, proceeds from the management of segregated local assets, and Special Allocation Funds affect local revenue?"

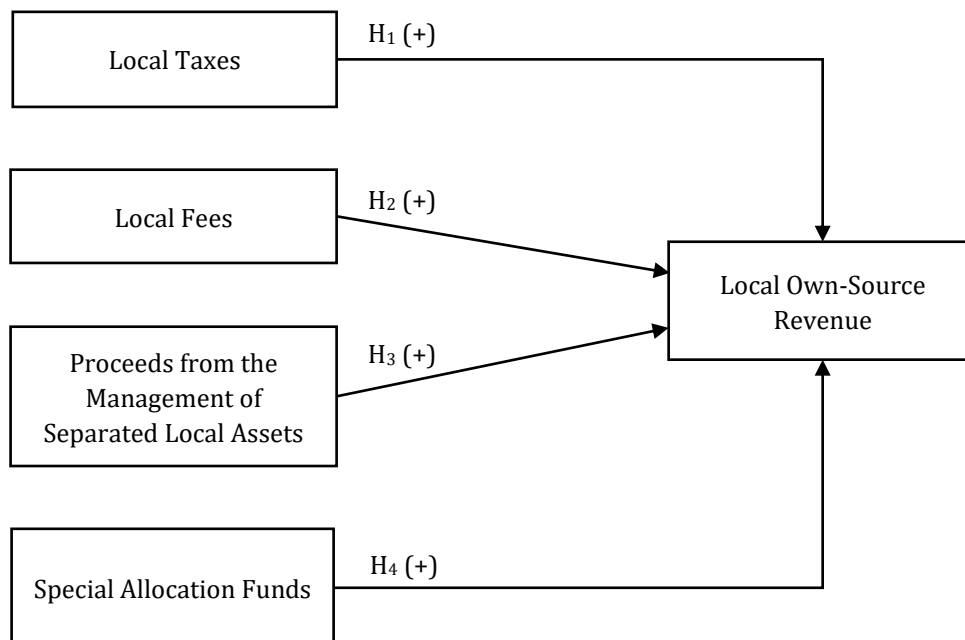
## 2. METHODS

This study employs a quantitative approach using an associative research design aimed at analyzing the relationships among variables, namely Local Taxes, Local Fees, Proceeds from the Management of Separated Local Assets, and Special Allocation Funds, and their impact on Local Original Revenue. A quantitative approach was chosen because this study utilizes numerical data analyzed statistically to produce objective and measurable findings. This associative method aims to analyze and reveal the relationships or influences between two or more variables in a study (Hardani et al., 2020).

The unit of analysis in this study is the organization, specifically district and city governments in West Java Province. The data used consists of secondary data in the form of budget execution reports obtained from the West Java Provincial Central Statistics Agency for the period 2022–2024. All variables are measured using nominal values based on the actual figures for each variable. The population in this study consists of all reports on the realization of Local Original Revenue from district and city governments in West Java Province during the 2022–2024 period, with a total population of 81 observations. The sampling technique used the census sampling method, in which all members of the population were included as research samples. Thus, the sample size in this study was 27 regencies/cities with an observation period of three years, resulting in a total of 81 observations.

Data collection was conducted using the documentation method, which involved gathering and reviewing official documents relevant to the study. Data analysis was performed using a multiple linear regression model with the assistance of the EViews 10 application. Prior to hypothesis testing, descriptive statistical tests and classical assumption tests were conducted, including tests for normality, multicollinearity, heteroscedasticity, and autocorrelation. The results of the classical assumption tests indicated the presence of autocorrelation in the model; therefore, the analysis was continued using the Robust Least Squares (RobustLS) method to obtain more robust parameter estimates. Hypothesis testing was performed using a t-test on the RobustLS estimates to determine the partial effect of each independent variable on the dependent variable at a 5% significance level.

Based on the theoretical review and previous research findings outlined above, a conceptual framework can be developed to illustrate the relationships among the research variables.



**Figure 1. Research Model**

Based on this research model, the following research hypotheses can be formulated:

H1: Local taxes have a significant positive effect on local revenue.

H2: Local fees have a significant positive effect on Local Original Revenue.

H3: The results of managing segregated local assets have a significant positive effect on Local Original Revenue.

H4: Special allocation funds have a significant positive effect on Local Original Revenue.

### 3. RESULTS AND DISCUSSIONS

#### Descriptive Statistical Analysis

Descriptive statistical analysis describes the minimum, maximum, mean, and standard deviation of each research variable.

**Table 1. Descriptive Statistics Results**

Variable	Mean	Min	Max	Std. Dev
Local Revenue	1037.296	131.130	3968.030	990.495
Local Taxes	667.100	19.820	2831.540	829.287
Local Fees	106.598	4.140	714.130	156.724
Proceeds from the Management of Separated Local Assets	17.522	0.600	98.110	20.726
Special Allocation Funds	598.202	97.990	1550.320	324.666

Data processed using EViews 10 (2026)

Based on Table 1, the local tax variable has an average value of 667.1000, which is the highest value compared to the other independent variables, namely local fees at 106.5975, proceeds from the management of segregated local assets at 17,522.35, and special allocation funds at 598,201.70. This indicates that local taxes are the dominant source of revenue in the formation of Local Original Revenue.

Meanwhile, proceeds from the management of segregated local assets have the lowest average value, at 17.52235, indicating that their contribution to Local Original Revenue remains relatively small compared to other revenue sources. The standard deviation value indicates the degree of data dispersion for each variable. Local taxes have a standard deviation of 829.2870, indicating significant variation across regions. Similarly, special allocation funds have a standard deviation of 324.6656, and local fees have a standard deviation of 156.7235, reflecting differing fiscal conditions among each regency/city.

#### Robust Least Squares Analysis

Based on the results of the classical assumption tests, the regression model in this study satisfies the assumptions of normality, absence of multicollinearity, and absence of heteroscedasticity. However, the results of the autocorrelation test indicate the presence of autocorrelation in the model. Therefore, to obtain more robust parameter estimates and improve the reliability of the test results, this study employs Robust Least Squares. The results of the Robust Least Squares analysis are presented in Table 2.

**Tabel 2. Hasil Robust Least Squares**

Variabel	Koefisien	Std. Error	z-Statistik	Prob.
Constant (C)	121.4367	26.23928	4.628051	0.0000
LT	1.113336	0.017594	63.27773	0.0000
LF	0.168725	0.083205	2.027831	0.0426
PMA	2.704836	0.767004	3.526496	0.0004
SAF	0.171592	0.050297	3.411554	0.0006

Data processed using EViews 10 (2026)

The Robust Least Squares method is used to produce parameter estimates that remain reliable even when the data contain outliers that could affect the results of conventional regression estimates (Rousseeuw & Leroy, 1987).

$$Y = 121.4367 + 1.113336LT + 0.168725LF + 2.704836PMA + 0.171592SAF + e$$

Explanation:

1. The constant value of 121.4367 indicates that when all independent variables (Local Taxes, Local Fees, Proceeds from the Management of Separated Local Assets, and Special Allocation Funds) are assumed to be zero, Local Own-Source Revenue is estimated to remain at 121.4367.
2. The regression coefficient for Local Taxes is positive, meaning that every 1-unit increase in Local Taxes (X1) will increase Local Original Revenue by 1.113336. This indicates that Local Taxes have a positive effect on Local Original Revenue.
3. The regression coefficient for Local Fees is also positive, meaning that a 1-unit increase in Local Fees (X2) will increase Local Original Revenue by 0.168725. Thus, Local Fees have a positive effect on Local Original Revenue.
4. The coefficient for the Separated Local Asset Management Proceeds variable (X3) is positive, indicating that a 1-unit increase in this variable will increase Local Original Revenue by 2.704836. This indicates a positive influence of Separated Local Asset Management Proceeds on Local Original Revenue.
5. The regression coefficient for Special Allocation Funds is positive, meaning that a 1-unit increase in Special Allocation Funds (X4) will increase Local Own-Source Revenue by 0.171592. Thus, Special Allocation Funds have a positive effect on Local Original Revenue.

**Test of the Coefficient of Determination (R<sup>2</sup>)**

The coefficient of determination (R<sup>2</sup>) is used to measure the extent to which a model can explain the variation in the dependent variable. The coefficient of determination in this study is presented in Table 3.

**Table 3. Coefficient of Determination Results**

Description	Value
R-squared	0.803085
Adjusted R-squared	0.792721

Data processed using EViews 10 (2026)

Based on Table 3, the coefficient of determination (R<sup>2</sup>) was found to be 0.792721, or 79.27%. This indicates that 79.27% of the variation in Local Own-Source Revenue can be explained by the variables Local Taxes, Local Fees, Proceeds from the Management of Separated Local Assets, and Special Allocation Funds. Meanwhile, the remaining 20.73% is influenced by other factors outside the research model.

**H1: The Effect of Local Taxes on Local Own-Source Revenue**

The research results show that local taxes have a positive and significant effect on Local Own-Source Revenue. This indicates that the higher the local tax revenue, the higher the Local Own-Source Revenue. Local taxes are the primary source in the structure of Local Original Revenue because they have a broad and stable revenue base. This finding aligns with the Stewardship Theory proposed by Donaldson & Davis (1991) as cited in (Nasriah & Harimurti, 2024) thus demonstrating that local governments, as stewards, are capable of optimally managing local taxes as the primary source of Local Original Revenue.

Therefore, the findings of this study are also supported by previous research indicating that local taxes have a positive and significant effect on local revenue, as previously demonstrated by (Berutu & Erasashanti, 2023), (Chintya Anggun Lestari & Slamet Riyadi, 2024), and (Nasriah & Harimurti, 2024). However, this contrasts with the study by (Purnama Sari & Miftahuljannah, 2021), which found that local taxes do not affect Local Original Revenue.

**H2: The Impact of Local Fees on Local Revenue**

Local levies have a positive and significant effect on Local Own-Source Revenue. This indicates that improvements in the quality of public services provided by local governments can increase levy revenue. Although their contribution is not as large as that of local taxes, levies still play a crucial role in supporting the growth of Local Own-Source Revenue. These findings are consistent with Stewardship Theory, which asserts that local governments, as stewards, are capable of managing public services effectively, thereby driving an increase in local levy revenue.

These research findings are further supported by previous studies showing that local fees have a positive and significant effect on local revenue, as previously conducted by (Kireina & Octaviani, 2021), (Kusumastuti & Afriady, 2023), (Chintya Anggun Lestari & Slamet Riyadi, 2024), (Mulyani & Ramdini,

2021), and (I. B. M. Prabhawa et al., 2025). On the other hand, the findings of this study are inconsistent with the results of the study by (Komariyah et al., 2024) and the study by (Utami & Ekowati, 2022) both of which found that local levies have no effect on Local Own-Source Revenue.

### **H3: The Impact of the Results of the Management of Separated Local Assets on Local Revenue**

The results of managing segregated local assets have a positive and significant impact on local revenue. This indicates that the management of local assets, including the performance of Regionally Owned Enterprises, contributes to an increase in local revenue. The more optimal the management of local assets, the greater its contribution to local revenue.

These results are consistent with Stewardship Theory, which asserts that local governments, as stewards, are capable of optimizing the management of segregated local assets through investment and the management of Regionally Owned Enterprises. These research findings are further supported by prior studies indicating that the Performance of Separated Regional Assets has a positive and significant effect on Local Original Revenue, as previously demonstrated by (Kireina & Octaviani, 2021) and (Mulyani & Ramdini, 2021). However, the results of this study are inconsistent with previous research stating that the Results of the Management of Separated Regional Assets have no effect on Regional Original Revenue (Hafandi & Romandhon, 2020) and (Suharyadi et al., 2018).

### **H4: The Impact of Special Allocation Funds on Local Revenue**

The Special Allocation Fund has a positive and significant impact on local revenue. Although the Special Allocation Fund is not a direct component of local revenue, its effective utilization in infrastructure development and public services is capable of stimulating economic activity among the community. This increase in economic activity ultimately leads to higher local tax and fee revenues, thereby contributing to an increase in local revenue. These results are consistent with Stewardship Theory, which asserts that local governments, as stewards, are capable of optimizing the use of the Special Allocation Fund to support development and improve the quality of public services.

This study is further supported by prior research demonstrating that the Special Allocation Fund has a positive and significant impact on Local Original Revenue, as shown by (Sugiyanto & Musfirati, 2021). Furthermore, the findings of this study are inconsistent with previous research stating that the Special Allocation Fund has no effect on Local Own-Source Revenue (Wati & Huda, 2025).

## **4. CONCLUSION**

Based on the results of the analysis and discussion, it can be concluded that the increase in Local Own-Source Revenue in regencies and cities in West Java Province is influenced by the optimization of various sources of local revenue, namely local taxes, local fees, proceeds from the management of segregated local assets, and special allocation funds. Local taxes are the most dominant factor; therefore, strengthening the collection system and improving taxpayer compliance are key to promoting local fiscal autonomy. Furthermore, although Special Allocation Funds are not a direct component of Local Original Revenue, their effective utilization has proven capable of stimulating local economic activity, which in turn impacts the increase in local revenue. This highlights the importance of synergy between local revenue and central government transfer funds in supporting sustainable regional development. This study has several limitations, including the use of a multiple linear regression model that only tests direct effects between variables, thus failing to capture indirect relationships or moderating effects. Furthermore, limitations in the observation period and data coverage may also restrict the generalizability of the study's findings.

Given these limitations, future research is encouraged to develop a more comprehensive model that incorporates mediating variables such as local government financial performance or fiscal autonomy, as well as moderating variables such as economic growth and the quality of governance. Furthermore, the use of more robust analytical methods, such as panel data or Structural Equation Modeling (SEM), along with an expansion of the time period and scope of the data, is expected to yield findings that are more generalizable and capable of capturing the dynamics of local government finances in greater depth.

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