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The Influence of Local Taxes and Regional Retributions on Local Own-Source Revenue in East Nusa Tenggara Province, Indonesia

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ABSTRACT
This study examines the influence of local taxes and regional retributions on the optimization of local own-source revenue in East Nusa Tenggara Province. Using a quantitative approach with panel data regression, the research analyzes fiscal performance across regencies and municipalities during 2019–2023. The results reveal that local taxes have a significant positive impact on strengthening regional fiscal capacity, while regional retributions also contribute positively, although with less consistency due to administrative and collection challenges. These findings emphasize the crucial role of transparent tax governance, efficient collection systems, and equitable fiscal policies in enhancing financial independence at the local level. Theoretically, this study reinforces regional autonomy and development-from-below perspectives, highlighting how local fiscal instruments drive sustainable regional development. Practically, the study provides insights for policymakers to improve tax administration and optimize retribution potential. However, the research is limited to fiscal variables and secondary data; future studies are encouraged to incorporate governance, institutional, and socio-economic factors to provide a more comprehensive understanding of regional revenue optimization.

Keywords: Local Taxes, Regional Retributions, Local Own-Source Revenue, Fiscal Independence, East Nusa Tenggara.

I. Introduction

Indonesia is a unitary state that adopts the principle of decentralization in the implementation of governance, granting opportunities and autonomy to local governments to carry out regional self-governance, as stipulated in Law Number 32 of 2004 concerning Regional Government. Furthermore, the issuance of Law Number 12 of 2008, which constitutes the second amendment to Law Number 32 of 2004 on the Regional Government, significantly impacted the implementation of development at the regional level (Usman, 2020). Based on Law Number 12 of 2008, regions are granted authority to exercise regional autonomy. Explicitly, the law provides local governments the right to regulate and manage the interests of local communities in accordance with initiatives arising from the aspirations of the people (Usman, 2020). Fundamentally, regional autonomy is the delegation of authority from the central government to local governments to regulate and manage their internal affairs, both in administrative and financial terms. This is regulated by Law No. 23 of 2014, Article 1, paragraph 6, which states that regional autonomy is the right, authority, and obligation of an autonomous region to regulate and manage governmental affairs and the

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interests of local communities within the framework of the Unitary State of the Republic of Indonesia (Nalle et al., 2021).

Since 2001, the Province of East Nusa Tenggara (NTT), like other autonomous regions, has been granted authority to manage its internal affairs independently. The granting of regional autonomy has enabled the NTT provincial government to explore and maximize its local potential in line with other autonomous regions. This effort aims to increase locally generated revenue (PAD), which in turn positively impacts the development of the region's financial capacity (Sunarya and Arifin Pua Geno, 2024). However, the lack of awareness and concern among the community, particularly among taxpayers, in fulfilling their tax obligations has hindered the realization of such plans. As a fiscal instrument used by the government to achieve revenue targets, both directly and indirectly, from corporate and individual taxpayers, intended to finance routine expenditures, national development, and the economy, taxation often becomes a source of conflict between taxpayers and the government. This conflict generally arises because the government seeks to collect the highest possible amount of taxes, while taxpayers, particularly management, aim to minimize tax payments (Dewi, 2019).

A tax constitutes a compulsory contribution that must be paid by the public to the state. Law Number 28 of 2009 concerning regional taxes and levies stipulates that regional taxes, hereinafter referred to as taxes, are obligations that must be fulfilled by individuals or legal entities to the local government, which are coercive in nature based on statutory provisions, without direct compensation, and utilized for regional interests and the improvement of public welfare. Without regional taxes, meeting the funding needs of development would be extremely difficult given that a large proportion of local revenue is derived from taxes (Sintia & Suryono, 2019). A key indicator of a region's capability is its locally generated revenue (PAD). Locally generated revenue represents a region's ability to manage its own resources and potential. According to Mardiasmo (2002), locally generated revenue encompasses all income originating from the economic resources of the region. The phenomenon of fluctuating or inconsistent realization of locally generated revenue in fulfilling the Regional Revenue and Expenditure Budget (APBD) of the Province of East Nusa Tenggara during the 2019–2023 period can be observed in the following table.

Table 1. Locally Generated Revenue (PAD)

Year	Budget (IDR)	Realization (IDR)	Achievement (%)
2019	1,345,841,709	1,258,958,853	94%
2020	1,465,761,965	1,166,570,596	80%
2021	1,672,063,318	1,238,032,648	74%
2022	1,908,984,931	1,363,737,982	71%
2023	1,712,892,170	1,427,035,167	83%

Table 1 illustrates that the Locally Generated Revenue (PAD) of East Nusa Tenggara Province fluctuated during 2019–2023. In 2019, the realization reached 94% of the target, but a sharp decline occurred in 2020, as revenue achievement dropped to 80% due to the economic downturn following the COVID-19 pandemic. The downward trend continued through 2021 and 2022, when the realization decreased to 74% and 71%, respectively, indicating persistent fiscal constraints and weak collection performance. Nevertheless, a moderate recovery was observed in 2023, with revenue realization improving to 83% of the target, suggesting initial signs of fiscal stabilization and enhanced collection mechanisms.

Locally Generated Revenue (PAD) represents the financial capacity of local governments to generate income from their own resources, including regional taxes, levies, returns from regionally owned enterprises, and other legitimate sources (Sintia and Suryono 2019). The ability to increase PAD is a key indicator of regional autonomy and fiscal independence as it reflects a region's competence in managing its financial affairs without excessive reliance on central government transfers. The proportion of PAD sourced from local taxes and retributions is therefore crucial since both instruments serve as the backbone of local fiscal systems and directly influence regional development and public welfare (Putriani, 2016; Sintia & Suryono, 2019).

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Previous studies have provided mixed empirical evidence on the impact of these fiscal instruments. Sintia and Suryono (2019) found that regional taxes and levies both positively affect PAD, whereas Saputri (2019) reported that when tested separately, neither variable had a significant effect, but together they contributed substantially (approximately 87 %) to the variation in PAD. These inconsistencies highlight the need for further research to reassess the relative contributions of local taxes and retribution in different regional contexts. Thus, this study seeks to fill this empirical gap by analyzing their combined and partial effects on PAD in East Nusa Tenggara Province, where fiscal potential remains underutilized despite ongoing decentralization efforts.

II. Literature Review and Hypothesis Development

2.1. Regional Autonomy Theory

Regional autonomy forms the theoretical foundation for understanding fiscal decentralization in Indonesia. It is based on Law No. 32 of 2004 concerning Regional Government and Law No. 33 of 2004 concerning Fiscal Balance between the Central and Regional Governments, later updated by Law No. 1 of 2022. Regional autonomy grants local governments the authority and responsibility to regulate and manage their administrative and financial affairs within the framework of the unitary state. The primary objectives include enhancing public services, strengthening democratic participation, and empowering communities to optimize local potential (Eka, 2020; Vionarey, 2023). Locally Generated Revenue (PAD) is an essential indicator of regional independence. A higher PAD contribution to the Regional Budget (APBD) reflects a reduced dependency on central transfers, consistent with the principles of real and responsible autonomy (Eka, 2020). In this context, real autonomy emphasizes the actual authority to manage local needs, whereas responsible autonomy demands accountability in realizing equitable welfare and fiscal sustainability (Vionarey, 2023). This theory underpins the relationship between the local fiscal capacity and governance performance. This explains how regional governments utilize local taxes and retributions to enhance PAD, improve transparency, and promote development based on local resources. Hence, the Regional Autonomy Theory provides the rationale for hypothesizing that the effectiveness of local tax and retribution management will strengthen the fiscal independence of regional governments.

2.2. Theory of Development from Below

The Theory of Development from Below introduced by Davey (1988) posits that individuals are more willing to contribute to local revenue through taxes and levies when they can directly observe the tangible benefits of development in their communities. This theory underscores that sustainable development begins at the local level, where citizen participation and accountability are key drivers of fiscal success. In this study's context, the theory implies that active community involvement in tax and retribution payments enhances government credibility, boosts compliance, and strengthens the efficiency of public fund management. When taxpayers perceive direct returns from their contributions, they are more likely to cooperate, thereby increasing PAD. Conversely, low public participation weakens local fiscal performance (Lailiyah, 2023; Herni Sunarya, 2024). This theory supports the notion that fiscal policies rooted in local participation, such as transparent tax collection and responsive retribution systems, can contribute directly to higher PAD and regional fiscal independence. Therefore, this framework provides a behavioral foundation for understanding the positive relationship between taxpayer engagement and revenue optimization.

2.3. Definition of Optimization

Optimization refers to the process of maximizing efficiency and effectiveness to achieve the desired outcomes. According to Winardi (1996), optimization is not merely about attaining the highest possible

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results, but finding the best balance between benefits and costs. In the public finance context, optimization entails improving resource management to achieve the greatest fiscal performance under the given constraints. Applied to local government revenue, optimization involves maximizing existing fiscal instruments, particularly local taxes and retributions, without imposing new burdens on citizens or businesses. This can be achieved by strengthening the tax base, enhancing administrative systems, reducing collection inefficiencies, and increasing transparency in fiscal management (Angraini & Fitriandryany, 2023; Angraini & Fitriandryany, 2022). In this study, optimization serves as the conceptual link between local taxes, regional retributions, and PAD. The efficient management of both revenue instruments is expected to generate greater fiscal independence and reduce reliance on central transfers, reflecting a well-functioning decentralized financial system.

2.4. Locally Generated Revenue (PAD)

According to Law No. 1 of 2022, Locally Generated Revenue (PAD) refers to the income obtained from regional taxes, levies, returns on regionally owned assets, and other legitimate sources regulated by law. PAD embodies a region's ability to autonomously manage its financial potential and is a direct reflection of fiscal independence (Smayuni, 2024). As the backbone of regional financial capacity, PAD enables local governments to finance development programs, improve public services, and support equitable economic growth (Putri, 2017; Mailindra, 2022). The higher the contribution of PAD to total regional income, the stronger the region's fiscal resilience. To ensure fiscal sustainability, PAD must continually increase to meet regional expenditure demands (Angraini and Fitriandryany, 2022). Article 6 of Law No. 33 of 2004 classifies PAD into four main categories:

1. Regional Taxes and compulsory contributions were collected under the prevailing laws.
2. Regional Levies, charges for specific services, or permits provided by local governments.
3. Returns from Managed Assets, income from regionally owned enterprises, and separated assets.
4. Other Legitimate PAD Sources include asset sales, fines, commissions, and interest income.

Together, these components represent the fiscal instruments through which regional governments achieve autonomy and financial self-reliance.

2.5. Regional Taxes

Regional taxes are a principal source of PAD and play a crucial role in funding public services. As stipulated in Law No. 28 of 2009, regional taxes are compulsory contributions by individuals or entities to local governments, collected under statutory authority without direct compensation, and allocated to public welfare (Dewi Kania Sugiharti et al., 2021). At the provincial level, taxes include motor vehicle, vehicle ownership transfer, heavy equipment, fuel, surface water, cigarette, and non-metal mineral surcharges. Meanwhile, regency/municipal taxes consist of land and building taxes, taxes on the acquisition of land and building rights, certain goods and services taxes, groundwater taxes, and similar levies (Sunarya & Geno, 2024). Efficient tax collection strengthens PAD and enables effective fiscal decentralization. However, differences in regional economic potential and administrative capacity often cause disparities in the tax performance among regions. Thus, this study hypothesizes that local taxes have a significant positive effect on PAD, which is consistent with the principle of fiscal independence under regional autonomy.

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2.6. Regional Levies

Regional levies, as defined by Law No. 28 of 2009 and Regional Regulation of East Nusa Tenggara Province No. 1 of 2024, are charges imposed by local governments on services or permits granted to individuals or legal entities. They are categorized into three main types.

1. Public Service Levies charge services directly related to public welfare (e.g., health care, sanitation, and parking).
2. Business Service Levies and fees for government-managed business activities such as markets, ports, tourism, and accommodation facilities.
3. Certain Licensing Levies and charges for permits that regulate and control the use of natural resources, land, or infrastructure to maintain environmental and social order.

Effective retribution management not only diversifies regional income, but also enhances public service quality. When well-administered, regional levies contribute positively to PAD by reflecting fair cost recovery for rendered services (Lailiyah, 2023; Smayuni, 2024). Hence, this study posits that regional levies significantly influence PAD, aligning with the Development from Below theory that emphasizes local participation and transparency in fiscal governance.

III. Research Method

3.1. Research Method

This study employs a quantitative research design to examine the causal relationship between local taxes, regional retributions (independent variables), and local own-source revenue (dependent variable). The quantitative approach is appropriate for empirically testing hypotheses through measurable indicators and statistical inference, allowing the findings to be generalized to a broader population. This design emphasizes objectivity, reliability, and replicability, making it suitable for fiscal policy research, where measurement accuracy is crucial (Sugiyono, 2018; Ghozali, 2018).

3.2. Population and Sample

The population of this study comprises all regencies and municipalities in the East Nusa Tenggara Province, where fiscal decentralization has been implemented consistently since regional autonomy was enacted. The selection of this population reflects the need to capture heterogeneity in fiscal capacity among regional governments, which varies in economic potential, administrative performance, and demographic characteristics. Purposive sampling was used to ensure data completeness and comparability. The sample includes local governments that have consistently published audited financial statements and budget realization reports from 2019 to 2023. This sampling method was chosen to obtain valid and representative information from administrative units that maintain credible fiscal documentation (Cooper and Schindler, 2014). The final sample covers the regencies and municipalities that meet these criteria, representing the overall fiscal structure of the province.

3.3. Data Sources and Collection

This research relies entirely on secondary data obtained from official and publicly available sources:

1. Audited regional financial reports from the Ministry of Finance

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2. Regional Revenue and Expenditure Budgets (APBD) issued by the provincial and regency/municipal governments; and
3. Public Fiscal Statistics Published by the Central Bureau of Statistics (BPS).

The data were selected based on their credibility, consistency, and accessibility, ensuring both accuracy and transparency. The use of secondary data is advantageous in fiscal research, as it minimizes measurement errors and increases the efficiency of analysis when drawn from standardized, government-verified records (Ghozali, 2018). All data were cross-checked across multiple sources to validate consistency and completeness before the analysis.

3.4. Data Analysis Technique

This study applies panel data analysis as the primary analytical method, integrating cross-sectional and time-series data to produce more robust estimations. According to Baltagi (2005), panel data models allow researchers to control unobserved heterogeneity, reduce collinearity among variables, and improve parameter estimation efficiency. This method is particularly suitable for fiscal studies because it captures both temporal and interregional variations in financial performance. Three econometric model options were tested— the Common Effect Model (CEM), Fixed Effect Model (FEM), and Random Effect Model (REM)—to identify the best-fitting specification for the data. The following diagnostic tests were conducted sequentially.

1. Chow Test, to determine whether individual effects exist across cross-sections;
2. Hausman Test, to decide between the FEM and REM; and
3. Lagrange Multiplier (LM) Test, to compare CEM and REM if necessary.

These procedures ensure that model selection is grounded in statistical validity rather than assumption, minimizing bias and avoiding model misspecification (Gujarati & Porter, 2009). The selected model was then used to estimate the influence of local taxes and retributions on PAD, with the significance evaluated at the 5% level ($\alpha = 0.05$).

3.5. Operational Definition of Variables

Each variable in this study is defined and measured based on established literature on fiscal management and regional autonomy.

Table 2. Operational Definition of Variables

Variable	Definition	Measurement	Source
Local Own-Source Revenue (PAD)	Regional income derived from local fiscal instruments, reflecting financial independence.	Total PAD realization (in IDR) per year.	Law No. 1/2022; Halim & Kusufi (2020)
Local Taxes (X_1)	Compulsory contributions imposed by local governments without direct compensation, serving as fiscal instruments for public welfare.	Annual realization value of local taxes (in IDR).	Law No. 28/2009; Herni Sunarya & Pua Geno (2024)
Regional Retributions (X_2)	Charges levied by local governments for services or permits provided to individuals or entities.	Annual realization value of regional retributions (in IDR).	Law No. 28/2009; Lailiyah (2023)

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These operationalizations ensure conceptual clarity and alignment with fiscal decentralization theory, enabling valid statistical testing of the proposed hypotheses.

3.6. Ethical Considerations and Data Validity

Although this study used secondary data, the ethical principles of transparency, accuracy, and accountability were upheld throughout the research process. All data sources were publicly accessible and verified by the respective authorities to ensure integrity and objectivity. To enhance the data validity, triangulation was conducted by comparing multiple official records and eliminating incomplete entries. The analysis was carried out using EViews 12 software, which supports advanced panel regression diagnostics and ensures the reproducibility of results.

IV. Results and Discussion

4.1. Descriptive Statistical Analysis

Descriptive statistics were used to analyze the data by presenting a general overview of the variables under study. This technique provides information on the mean, minimum, maximum, and standard deviation of each variable, offering a clear picture of sample characteristics. In this study, descriptive statistical analysis was conducted using the EViews 12 software.

Table 3. Descriptive Statistical Results

Statistic	Y_PAD	X1_PD	X2_RD
Mean	17.9414	16.5341	15.732
Median	17.8919	16.4376	15.5157
Maximum	19.6266	19.2333	18.1703
Minimum	16.9082	15.2099	12.7646
Std. Deviation	0.5315	0.8347	1.0924
Skewness	0.5413	1.018	–
Kurtosis	3.1368	4.1273	2.7113
Jarque–Bera	5.4567	24.8251	0.5743
Probability	0.0653	0	0.7504
Sum	1973.551	1818.748	1730.522
Sum Sq. Dev.	30.7895	75.943	130.0754
Observations	110	110	110

Based on the descriptive statistics test results, 110 observations were analyzed for each research variable, covering the period from 2019 to 2023 across regencies and municipalities in East Nusa Tenggara Province.

1. Local Own-Source Revenue (Y)
   The mean value of local own-source revenue was relatively stable with a low standard deviation, indicating homogeneity in the data distribution. The lowest revenue was recorded in the Central Sumba Regency, whereas the highest was in the West Manggarai Regency.
2. Local Taxes (X1)
   The average value of local taxes also showed low variability as the standard deviation was smaller than the mean. The lowest level of local taxes was observed in the Sabu Raijua Regency, while the highest was in the West Manggarai Regency.

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3. Regional Retributions (X2)
   The mean value of regional retributions demonstrated a relatively wider dispersion compared to the other variables but remained consistent with a manageable deviation. The lowest retribution was noted in the Sabu Raijua Regency, while the highest was recorded in the West Manggarai Regency.

4.2. Panel Data Model Selection

Selecting an appropriate panel regression model is an essential step in this study. Three possible models can be applied: the Common Effect Model (CEM), Fixed Effect Model (FEM), and Random Effect Model (REM). The first step involves the Chow Test, which determines whether the Common Effect or Fixed Effect Model should be applied. The next step is the Hausman Test, which is used to choose between the fixed- and random-effect models. Finally, the Lagrange Multiplier Test (LM) can be used to determine between the common and random effect models. However, if the Chow and Hausman Tests both suggest a fixed effects model, then the LM test is not required.

4.2.1. Common Effect Model (CEM)

The common effects model assumes no differences among cross-sectional units over time, combining time-series and cross-sectional data into a single regression. This is the simplest form of the panel model because it ignores the time and space dimensions inherent in panel data. The results of the common effects model estimation provide an initial basis for further comparison with alternative models.

Table 4. Common Effect Model (CEM) Results

Variable	Coefficient	Std. Error	t-Statistic	Probability
C	8.6948	0.5236	16.6054	0.000
X1_PD	0.5288	0.036	14.7063	0.000
X2_RD	0.032	0.0275	1.1659	0.2463

Table 5. Model Summary

Statistic	Value	Statistic	Value
R-squared	0.7507	Mean dependent var	17.9414
Adjusted R-squared	0.7461	S.D. dependent var	0.5315
S.E. of regression	0.2678	Akaike info criterion	0.23
Sum squared residuals	7.6755	Schwarz criterion	0.3036
Log likelihood	-9.6486	Hannan-Quinn criter.	0.2598
F-statistic	161.1104	Durbin-Watson stat	0.9539
Prob(F-statistic)	0.0000		

Based on Table 4, the regression analysis using the common effects model indicates that the probability value of the F-statistic is highly significant, confirming that the independent variables collectively influence the dependent variable. The constant coefficient is positive, while the coefficient for local taxes is also positive and statistically significant, suggesting that local taxes meaningfully contribute to local own-source revenue. In contrast, the coefficient for regional retributions is positive, but not statistically significant, indicating that this variable does not have a meaningful impact on revenue performance. Furthermore, the adjusted R-squared value shows that local taxes and regional retributions together explain approximately three-quarters of the variation in local own-source revenue, while the remaining variation is influenced by other factors that are not included in the model. This suggests that local taxes play a dominant role in shaping fiscal capacity, while retribution contributes less effectively.

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4.2.2. Fixed Effect Model (FEM)

The second stage of the analysis applies the fixed-effect model. This model incorporates dummy variables to capture the differences in intercepts across local governments, while maintaining consistency over time. The FEM approach, estimated using the Least Squares Dummy Variable (LSDV) method, allows the analysis to account for unobserved heterogeneity between the regencies and municipalities. The results of FEM estimation are presented in the following section.

Table 6. Fixed Effect Model (FEM) Results

Variable	Coefficient	Std. Error	t-Statistic	Probability
C	13.9929	0.9616	14.5514	0.0000
X1_PD	0.1763	0.0582	3.0295	0.0032
X2_RD	0.0657	0.0258	2.5494	0.0126

Effects Specification

Cross-section fixed (dummy variables)

Statistic	Value	Statistic	Value
R-squared	0.9267	Mean dependent var	17.9414
Adjusted R-squared	0.9071	S.D. dependent var	0.5315
S.E. of regression	0.162	Akaike info criterion	-0.6128
Sum squared residuals	2.2556	Schwarz criterion	-0.0236
Log likelihood	57.7047	Hannan-Quinn criter.	-0.3738
F-statistic	47.3004	Durbin-Watson stat	2.1229
Prob(F-statistic)	0.000		

Table 6 presents the regression analysis using the fixed effects model. The probability value of the F-statistic was highly significant, indicating that the independent variables jointly influenced the dependent variable. The constant coefficient is positive, whereas both local taxes and regional retributions have positive coefficients. The partial test results show that local taxes significantly affect local own-source revenue with a probability value well below the significance threshold. Similarly, regional retributions demonstrate a significant positive effect on local own-source revenue. The adjusted R-squared value reveals that the two independent variables explain more than 90 percent of the variation in local own-source revenue, with the remaining variation being attributable to other factors outside the model. This suggests that the fixed effects model provides strong explanatory power in capturing the fiscal dynamics of the region.

4.2.3. Random Effect Model (REM)

The random effects model is applied when error terms are correlated across time and cross-sectional units, which makes ordinary least squares estimation inappropriate. Instead, the random effects model uses the Generalized Least Squares (GLS) method to correct for such correlations and provide efficient estimates. The results of REM estimation are presented in the following section.

Table 7. Random Effect Model (REM) Results

Variable	Coefficient	Std. Error	t-Statistic	Probability
C	10.9974	0.6858	16.0364	0.000
X1_PD	0.3598	0.0429	8.3962	0.000
X2_RD	0.0632	0.0238	2.6519	0.0092

Effects Specification

Component	S.D.	Rho
Cross-section random	0.1995	0.6029
Idiosyncratic random	0.162	0.3971

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Weighted Statistics

Statistic	Value	Statistic	Value
R-squared	0.4487	Mean dependent var	6.1216
Adjusted R-squared	0.4384	S.D. dependent var	0.2354
S.E. of regression	0.1764	Sum squared resid	3.3288
F-statistic	43.5391	Durbin-Watson stat	1.6519
Prob(F-statistic)	0		

Unweighted Statistics

Statistic	Value	Statistic	Value
R-squared	0.6939	Mean dependent var	17.9414
Sum squared resid	9.4259	Durbin-Watson stat	0.5834

Table 7 presents the regression analysis using the random-effects model. The probability value of the F-statistic was highly significant, indicating that the independent variables collectively influenced the dependent variable. The constant coefficient is positive, while both local taxes and regional retributions have positive coefficients. The partial test results demonstrate that local taxes significantly affect local own-source revenue with a probability value well below the significance threshold. Similarly, regional retributions have a significant positive impact on local own-source revenue. However, the adjusted R-squared value suggests that these independent variables explain less than half of the variation in the dependent variable, with the remainder being influenced by other factors not captured in the model. This finding implies that while both local taxes and retributions are important contributors, their explanatory power under the random effects model is relatively weaker compared to the fixed effects model, highlighting the importance of considering model specification in panel data analysis.

4.2.4. Chow Test

The first test was the Chow Test, which was used to determine the most appropriate model between the Common Effect Model (CEM) and the Fixed Effect Model (FEM) in panel data regression. The purpose of this test is to identify which model provides a better fit for the data analysis. If the probability value was less than the significance level of 0.05, the fixed-effect model was selected. Conversely, if the probability value was greater than 0.05, the common effects model was considered more suitable. The results of the Chow's test are presented in the following section.

Table 8. Chow Test Results

Effects Test	Statistic	d.f.	Probability
Cross-section F	9.8401	(21, 86)	0.000
Cross-section Chi-square	134.7065	21	0.000

Based on Table 8, the results of the Chow Test show that the probability value for the cross-sectional chi-square is 0.0000, which is below the significance level of 0.05. This indicates that the fixed effects model (FEM) is the most appropriate model to be applied in this study.

4.2.5. Hausman Test

The next step is the Hausman Test, which is used to compare the fixed effects model (FEM) and the random effects model (REM). If the probability value was less than 0.05, the fixed-effect model was selected. Conversely, if the probability value is greater than 0.05, the random-effects model is considered more suitable.

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Table 9. Hausman Test Results

Test Summary	Chi-Sq. Statistic	Chi-Sq. d.f.	Probability
Cross-section random	21.9153	2	0.0000

Based on Table 9, the probability value for the cross-sectional random effect is 0.0000, which is below the significance threshold of 0.05. This indicates that the Fixed Effect Model (FEM) is the most appropriate model for this study. Because the results of both the Chow Test and the Hausman Test are consistent, the Lagrange Multiplier Test is not required, as it is only used to compare the Common Effect Model (CEM) and the Random Effect Model (REM).

4.2.6. Panel Data Model Selection Conclusion

From the results of the panel data model selection tests, it can be concluded that the fixed effects model (FEM) is the most suitable estimation model for analyzing the relationship between local taxes, regional retributions, and local own-source revenue.

Table 10. Panel Data Model Selection Conclusion Results

No.	Test	Result	Selected Model
1	Chow Test	0	Fixed Effect Model (FEM)
2	Hausman Test	0	Fixed Effect Model (FEM)

Based on Table 10, the selected model conclusion indicates that the Fixed Effect model (FEM) is the most appropriate to be applied in this study.

4.3. Classical Assumption Test

4.3.1. Normality Test

A normality test in the regression was conducted to verify whether the residuals were normally distributed. An optimal regression model requires normally distributed residuals. This test was performed by comparing the probability value of the Jarque–Bera statistic with a significance level of 0.05. If the probability was greater than 0.05, the residuals were considered to be normally distributed. The results of the normality test for this study are presented in figure 1.

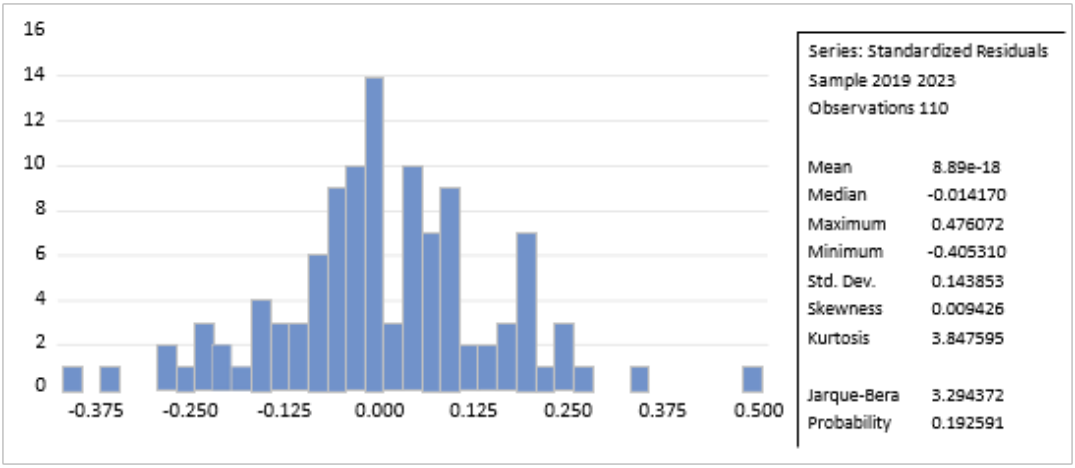

Figure 1. Normality Test Results

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Based on Figure 1, the Jarque–Bera value is 3.294372, with a probability of 0.192591, which is greater than the significance level of 0.05. Therefore, it can be concluded that the residuals were normally distributed.

4.3.2. Multicollinearity Test

A multicollinearity test was conducted to evaluate whether there was a significant correlation between independent variables in the regression model. This is assessed by analyzing the correlation matrix and calculating the tolerance values along with the Variance Inflation Factor (VIF). If the VIF value is less than 10 or the tolerance exceeds 0.10, there is no multicollinearity problem.

Table 11. Multicollinearity Test Results

Variable	Coefficient Variance	Uncentered VIF	Centred VIF
C	0.2742	420.4281	NA
X1_PD	0.0013	543.3108	1.3686
X2_RD	0.0008	287.8225	1.3686

Based on Table 10, the results show that the Centered VIF values are below 10, specifically around 1.368637. This indicates that the data did not suffer from multicollinearity problems.

4.3.3. Heteroskedasticity Test

The heteroskedasticity test aims to determine whether there are differences in the variance of the residuals across observations in the regression model. This procedure is performed by regressing the absolute residual values against the independent variables. If the probability value of the chi-square test is greater than 0.05, the data are considered free from heteroscedasticity. The results of the heteroscedasticity test are presented in the following section.

Table 12. Heteroskedasticity Test Results

Test Statistic	Value	Probability
F-statistic	0.2902	Prob. F(2, 107) = 0.7487
Obs*R-squared	0.5935	Prob. Chi-Square(2) = 0.7432
Scaled explained SS	0.6509	Prob. Chi-Square(2) = 0.7222

Based on the output in Table 12, it can be concluded that there is no heteroscedasticity problem because the chi-square probability value of 0.7432 is greater than the significance level of 0.05. This indicates that the residuals have homogeneous variance, fulfilling the assumption of homoscedasticity; therefore, the data used are free from heteroscedasticity symptoms.

4.3.4. Autocorrelation Test

An autocorrelation test was conducted to determine whether there was a correlation between the current error term and the error terms from the previous periods in the regression model. In this study, the Durbin–Watson (DW) test was used to evaluate autocorrelation. If the DW value falls between the upper bound (du) and (4 – du), autocorrelation is not present. The Durbin–Watson test is widely used as a standard method to identify autocorrelation.

Table 13. Autocorrelation Test Results

Statistic	Value	Statistic	Value
R-squared	0.2058	Mean dependent var	2.60E-16
Adjusted R-squared	0.1755	S.D. dependent var	0.2654

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Statistic	Value	Statistic	Value
S.E. of regression	0.241	Akaike info criterion	0.036
Sum squared residuals	6.0962	Schwarz criterion	0.1587
Log likelihood	3.0219	Hannan–Quinn criter.	0.0858
F-statistic	6.8006	Durbin–Watson stat	1.9801
Prob(F-statistic)	0.0001		

Based on Table 13, the Durbin–Watson value was 1.980143. With 110 observations and two independent variables, the Durbin–Watson table at the 5% significance level gives critical values of dL = 1.6523, dU = 1.7262, 4 – dL = 2.3477, and 4 – dU = 2.2738. Because the DW statistic lies between dU and 4 – dU (1.7262 < 1.980143 < 2.2738), it can be concluded that the data show no indication of autocorrelation. Thus, the regression model passes the autocorrelation test.

4.4. Panel Data Regression Analysis Results

Based on the regression estimation using the Common Effect Model (CEM), Fixed Effect Model (FEM), and Random Effect Model (REM), and after conducting the Chow Test and Hausman Test for model selection, the Fixed Effect Model (FEM) was determined to be the most appropriate model for this study. The selected model was then analyzed as a panel data regression model, and the results are presented in the following table.

Table 14. Panel Data Regression Analysis Results

Variable	Coefficient	Std. Error	t-Statistic	Probability
C	13.9929	0.9616	14.5514	0.0000
X1_PD	0.1763	0.0582	3.0295	0.0032
X2_RD	0.0657	0.0258	2.5494	0.0126

Based on the regression results in Table 14, the estimated equation was PAD = 13.9929 + 0.1763(X1_PD) + 0.0657(X2_RD). The interpretation of the coefficients is as follows.

a. The constant value of 13.9929 indicates that when local taxes and regional retributions are held constant at zero, the baseline level of the local own-source revenue remains positive.
b. The coefficient of local taxes (0.1763) is positive and significant, meaning that an increase in local taxes by one unit, assuming that other variables remain constant, will increase local own-source revenue.
c. The coefficient of regional retributions (0.0657) is also positive and significant, implying that an increase in retributions by one unit, ceteris paribus, will likewise increase local own source revenue.

4.5. Coefficient of Determination Test (R^2)

The coefficient of determination (R^2) was used to measure the extent to which independent variables could explain the dependent variable in the regression model. A small R^2 value indicates that the independent variables have a limited ability to explain the dependent variable, whereas a larger R^2 value suggests that the independent variables are more effective in explaining variations in the dependent variable. The coefficient of determination was calculated by multiplying the Adjusted R^2 value by 100. The results of the R^2 test are presented in the following table.

Table 15. Coefficient of Determination Test (R^2) Results

Statistic	Value	Statistic	Value
R-squared	0.9267	Mean dependent var	17.9414
Adjusted R-squared	0.9071	S.D. dependent var	0.5315

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Statistic	Value	Statistic	Value
S.E. of regression	0.162	Akaike info criterion	-0.6128
Sum squared residuals	2.2556	Schwarz criterion	-0.0236
Log likelihood	57.7047	Hannan–Quinn criter.	-0.3738
F-statistic	47.3004	Durbin–Watson stat	2.1229
Prob(F-statistic)	0.000		

Based on Table 14, the Adjusted R^2 value of 0.9071 indicates that the combination of local taxes and regional retributions explains nearly 91 percent of the variation in the local own-source revenue. The remaining 9 percent were influenced by other variables outside the model.

4.6. F-Test

The F-test was used to assess whether all independent variables included in the model collectively had a significant effect on the dependent variable. This test was applied at a significance level of 5 percent (α = 0.05). The decision rule is that if the probability value of the F-statistic is smaller than α, the null hypothesis (H0) is rejected and the alternative hypothesis (H1) is accepted. Thus, it can be concluded that the independent variables had a significant effect on the dependent variable. The results of the simultaneous hypothesis tests are presented in the following table.

Table 15. F-Test Results

Statistic	Value	Statistic	Value
R-squared	0.9267	Mean dependent var	17.9414
Adjusted R-squared	0.9071	S.D. dependent var	0.5315
S.E. of regression	0.162	Akaike info criterion	-0.6128
Sum squared residuals	2.2556	Schwarz criterion	-0.0236
Log likelihood	57.7047	Hannan–Quinn criter.	-0.3738
F-statistic	47.3004	Durbin–Watson stat	2.1229
Prob(F-statistic)	0.000		

Based on Table 16, the F-statistic value was 47.30041, with a probability of 0.000000. Because the calculated F-value is greater than the F-table value and the probability is below the 5% significance level, it can be concluded that the independent variables simultaneously have a significant effect on the optimization of local own-source revenue. Thus, the null hypothesis (H_0), which states that there is no simultaneous effect, is rejected, while the alternative hypothesis (H_1) is accepted.

4.7. T-Test

The T-test is conducted to examine the individual effect of each independent variable on the dependent variable, namely, the optimization of local own-source revenue. This test was performed by comparing the t-statistic with the t-table at the 5% significance level. With 110 samples and two independent variables, the number of degrees of freedom was 108, resulting in a t-table value of 1.28944. The results of the t-tests are presented in the following sections.

Table 17. T-Test Results

Variable	Coefficient	Std. Error	t-Statistic	Probability
C	13.9929	0.9616	14.5514	0.0000
X1_PD	0.1763	0.0582	3.0295	0.0032
X2_RD	0.0657	0.0258	2.5494	0.0126

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4.7.1. Effect of Local Taxes on Local Own-Source Revenue

The t-statistic value for local taxes is 3.0295, with a p-value of 0.0032 and regression coefficient of 0.1763. Because the t-statistic exceeds the t-table value and the p-value is below 0.05, it can be concluded that local taxes have a positive and significant effect on the optimization of local own-source revenue. This means that higher local tax revenue leads to greater optimization of local own-source revenue.

4.7.2. Effect of Regional Retributions on Local Own-Source Revenue

The t-statistic value for regional retributions was 2.5494, with a p-value of 0.0126 and regression coefficient of 0.0657. Because the t-statistic is greater than the t-table value and the p-value is below 0.05, regional retributions are also shown to have a positive and significant effect on local own-source revenue. This indicates that higher retribution revenues contribute to the improved optimization of local own-source revenue.

Table 18. Recapitulation of Hypothesis Testing Results

Hypothesis	Statement	Sig.	Result
H1	Local Taxes have an effect on the Optimization of Local Own-Source Revenue	0.0032	Accepted
H2	Regional Retributions have an effect on the Optimization of Local Own-Source Revenue	0.0126	
H3	Local Taxes and Regional Retributions jointly have an effect on the Optimization of Local Own-Source Revenue	0.0000	

Table 17 summarizes the results of the hypothesis testing, indicating that all proposed hypotheses are accepted. Both local taxes and regional retributions, individually and jointly, have a significant positive effect on the optimization of local own-source revenue.

4.8. Discussion

4.8.1. The Effect of Regional Taxes on the Optimization of PAD

The estimation results indicate that regional taxes have a positive and significant effect on locally generated revenue (PAD), with a p-value of 0.0032 (< 0.05) and a regression coefficient of 0.1763. This finding implies that every one-unit increase in regional tax realization is expected to raise PAD by 0.1763 units, assuming that the other variables remain constant. The significantly positive coefficient highlights that effective tax collection mechanisms strengthen fiscal capacity and enhance regional financial independence. This result reinforces the Theory of Regional Autonomy, which posits that regional governments possess the authority and responsibility to manage their own financial resources to achieve fiscal independence and sustainable development (Vionarey 2023). The ability of local governments to generate and manage their own tax revenues reflects the successful implementation of decentralization as it demonstrates reduced reliance on central government transfers. In line with Eka (2020) and Herni Sunarya and Pua Geno (2024), this study confirms that strengthening local tax administrationthrough transparent collection, effective supervision, and compliance enforcementserves as a cornerstone for improving PAD performance.

The results are also consistent with the Theory of Development from Below (Davey, 1988), emphasizing that local-level development succeeds when communities actively participate in financing regional initiatives. The willingness of citizens and enterprises to pay local taxes tends to increase when they perceive tangible public benefits such as infrastructure improvement or social service delivery. Therefore, the efficient and transparent use of tax revenues fosters greater taxpayer trust, which in turn reinforces fiscal

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sustainability. Empirically, this finding supports the findings of Riana (2020), Sintia and Suryono (2019), and Sinaga (2024), who revealed that local taxes significantly enhance PAD across various provinces. However, unlike regions with higher economic potential, such as West Java and Bali, East Nusa Tenggara faces structural challenges, including a limited tax base and weaker administrative capacity. Hence, the magnitude of the effect, although significant, underscores the necessity of reforming local tax systems and broadening the taxable base to achieve long-term revenue optimization.

4.8.2. The Effect of Regional Levies on the Optimization of PAD

The analysis also showed that regional retributions significantly influenced PAD, with a p-value of 0.0126 (< 0.05) and a regression coefficient of 0.0657. This suggests that a one-unit increase in retribution revenue increases PAD by 0.0657 units, assuming that the other factors remain constant. Although its effect is weaker than that of local taxes, it remains statistically significant, underscoring the importance of retribution management in supporting regional fiscal sustainability. This result is theoretically consistent with Regional Autonomy Theory, which views retribution as an instrument of local empowerment and fiscal independence. Retributions, such as fees for public services, business services, and certain licenses, represent direct interactions between citizens and local governments. When managed transparently, they strengthen accountability and public trust, while ensuring fair cost recovery for the services provided (Lailiyah, 2023; Smayuni, 2024). Moreover, this finding aligns with the Theory of Development from Below asserting that development becomes more sustainable when driven by local participation, that and retributions collected for the use of public facilities or administrative permits exemplify this principle, as citizens contribute directly to the maintenance and improvement of regional services. Thus, retribution not only serves as a revenue source, but also fosters civic responsibility and collaboration in governance.

Empirically, the present finding corroborates studies by Riana (2020) and Sucianti et al. (2022), who found significant relationships between regional retributions and PAD in different provincial contexts. However, administrative inefficiencies and limited public awareness remain barriers to achieving optimal performance. Compared to local taxes, retributions are more sensitive to local economic activities; hence, improving service quality, digitalizing payment systems, and simplifying licensing procedures are strategic pathways to enhancing retribution realization in East Nusa Tenggara.

4.8.3. The Effect of Regional Taxes and Levies on the Optimization of PAD

The simultaneous testing results demonstrate that local taxes and regional retributions jointly exert a significant influence on PAD optimization. The F-statistic value of 47.3004 exceeds the F-table threshold (3.08) with a probability of 0.000 (< 0.05), indicating that both independent variables collectively and significantly explain variations in local revenue performance. This finding confirms the robustness of the regression model in explaining the joint contribution of fiscal instruments to regional financial independence. This finding validates the integrated fiscal decentralization framework in which local taxes and retributions serve complementary roles in supporting regional financial autonomy. Taxes provide a stable revenue foundation, while retributions diversify the income sources linked to service delivery. Together, they create a more resilient fiscal structure capable of financing public needs, without excessive dependence on central transfers. This outcome aligns with the core principles of Regional Autonomy Theory, which advocates for self-reliant regions capable of designing and managing fiscal policies based on their respective potentials and needs (Nalle et al., 2021).

The results also support the development of a theory that emphasizes the importance of community participation and local economic empowerment in sustaining fiscal performance. The synergy between tax compliance and efficient retribution collection reflects the interplay between government accountability and societal engagement, which are key elements of inclusive local governance.

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Comparatively, this study's findings strengthen empirical evidence from Hanifa and Irawan (2022) and Khairunisa et al. (2023), who find that the joint contribution of local taxes and retributions can explain over 80% of PAD variations in several Indonesian provinces. The adjusted R^2 of 0.9071 in this study also indicates that both variables collectively explain about 91% of the variation in PAD, leaving only 9% influenced by other unobserved factors, such as intergovernmental transfers, local enterprise profits, or macroeconomic shocks. Hence, the findings highlight that optimizing both revenue instruments is essential for achieving fiscal independence and sustainable development. In policy terms, local governments in East Nusa Tenggara should prioritize improving tax and retribution systems through digital-based collection, capacity building, and community education programs to enhance transparency, compliance, and efficiency.

4.8.4. Implications

This study enriches the literature on fiscal decentralization by empirically validating the regional autonomy theory and its development in the Indonesian context. The results confirm that financial independence is achievable when local governments effectively manage revenue instruments closely linked to local economic potential and community participation. This provides a strong theoretical foundation for the argument that local fiscal empowerment is a key driver of regional sustainable development. For policymakers, the findings underscore the need to enhance local tax administration by integrating data more effectively, implementing digital payment systems, and undertaking capacity-building initiatives for tax officers. Equally important is the modernization of retribution collection mechanisms to ensure transparency, efficiency, and fairness in service-based revenue management. Strengthening public trust through participatory fiscal planning and clear accountability reports can encourage taxpayer compliance and civic engagement. Ultimately, optimizing both taxes and retributions will not only increase PAD, but also reduce dependence on central government transfers, thereby reinforcing fiscal resilience and regional self-reliance.

V. Conclusion

This study examines the effect of local taxes and regional redistributions on the optimization of locally generated revenue (PAD) in East Nusa Tenggara Province using panel data regression for the 2019–2023 period. The empirical findings demonstrate that fiscal instruments, local taxes, and regional retributions play significant roles in enhancing regional fiscal capacity. Of the two, local taxes exert the strongest positive effect, underscoring their importance as a stable and sustainable revenue source. Regional retributions also contribute positively, although to a lesser degree, suggesting that service-based charges can improve fiscal performance when managed efficiently and transparently. Simultaneous testing further confirms that the combined contribution of local taxes and retributions has a significant impact on the optimization of PAD, accounting for the majority of the variation in regional fiscal performance. These findings affirm the principles of fiscal decentralization and regional autonomy, which emphasize the capacity of local governments to mobilize and manage financial resources independently. Strengthening these fiscal instruments reflects the practical realization of decentralization objectives, namely improving public service delivery, enhancing financial independence, and promoting equitable regional development. However, this study had some limitations. The analysis relied solely on secondary quantitative data, which, while reliable, did not capture the qualitative dimensions of fiscal governance such as administrative efficiency, policy enforcement, or taxpayer compliance behavior. Future research could integrate qualitative or mixed-method approaches to explore how governance quality, institutional capacity, and digital transformation influence the optimization of local revenues. Extending the scope to other provinces or including additional variables such as local economic growth, population, or investment levels would also provide a more comprehensive understanding of regional fiscal dynamics.

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