IJEMS

International Journal of Economics and Management Sciences

E-ISSN: 3046-9279
P-ISSN: 3048-0965

Research Article

Fiscal Decentralization Revisited: Rethinking Local Tax Performance and Fiscal Autonomy for Fiscal Resilience

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Abstract: Changes in intergovernmental fiscal transfer policies and the increasing emphasis on spending efficiency in Indonesia have encouraged regional governments to strengthen fiscal independence through the optimization of locally generated revenues, particularly local taxes. This study aims to evaluate local tax performance as a strategic instrument for supporting regional fiscal autonomy and fiscal resilience under fiscal decentralization. The analysis focuses on regional governments in Lampung Province during Fiscal Years 2019–2023. Using a descriptive quantitative research design, this study employs secondary data obtained from audited regional financial reports. The analytical framework applies a value for money approach to assess local tax effectiveness, complemented by growth ratio analysis to examine revenue dynamics over time. The findings indicate that local tax performance varies considerably across regions, revenue growth remains volatile, and fiscal resilience is more likely to emerge in regions where effectiveness and growth are relatively balanced. Overall, the results suggest that strengthening fiscal autonomy requires not only achieving revenue targets but also ensuring stable and sustainable local tax performance.

Keywords: Local tax performance; Fiscal autonomy; Fiscal resilience; Regional government finance.

1. Introduction

Fiscal decentralization has positioned regional governments in Indonesia as key actors with increasing responsibility in managing their own financial resources. Recent developments in national fiscal policy, particularly adjustments in intergovernmental fiscal transfer schemes, have altered the fiscal environment faced by subnational governments(Saptono & Mahmud, 2023). These changes have reduced the relative reliance on transfer-based revenues and increased the importance of strengthening fiscal autonomy through locally generated revenues. In this context, local taxes play a central role as the primary component of own-source revenue and as a key instrument for sustaining regional fiscal capacity.(Boadway & Eyraud, 2018) Effective governance at the local level necessitates a sustainable budget, making the ability of local governments to generate revenue independently crucial for achieving fiscal independence (Muja'hidah & Syamsuddin, 2023).

As fiscal transfers become more constrained, the ability of regional governments to mobilize and manage local tax revenues effectively becomes increasingly critical.(Muja'hidah & Syamsuddin, 2023) Local tax performance not only reflects the administrative capacity of regional governments but also signals their ability to maintain fiscal stability in the face of economic fluctuations and policy adjustments. Consequently, evaluating local tax performance is essential for understanding the extent to which local tax performance supports regional fiscal autonomy and contributes to fiscal resilience under a decentralized fiscal framework. This study addresses this issue by examining the performance of local taxes in regional governments in Lampung Province.

Previous studies on local revenue optimization have applied a range of analytical approaches, including fiscal capacity analysis, revenue elasticity measurement, and tax potential mapping(Wujarso et al., 2022). While these approaches provide valuable insights into the magnitude and structure of local revenue sources, they often focus on potential rather

Received: October 11, 2025
Revised: November 12, 2025
Accepted: December 15, 2025
Online Available: January 02,2026
Curr. Ver.: January 05, 2026

than actual revenue realization. Other studies emphasize performance evaluation, particularly through effectiveness-based indicators, but tend to assess outcomes in a static manner without adequately considering revenue growth dynamics over time. As a result, existing empirical evidence remains fragmented, with limited integration between assessments of target achievement and the sustainability of revenue performance.

The main research problem addressed in this study is the lack of empirical evidence on how local tax performance—viewed through the combined lenses of effectiveness and revenue growth—contributes to strengthening fiscal autonomy and fiscal resilience amid declining intergovernmental transfers. To address this gap, this study employs a value for money–based evaluation focused on effectiveness, complemented by growth ratio analysis to capture the dynamics of local tax revenue over time. By applying this analytical framework to regional governments in Lampung Province during fiscal years 2019–2023, the study aims to provide a comprehensive assessment of local tax performance and its implications for regional fiscal capacity.

The contributions of this study are threefold. First, it offers an integrated evaluation framework that combines effectiveness-based performance assessment with revenue growth analysis. Second, it provides empirical evidence on the role of local tax performance in supporting fiscal autonomy under conditions of tightening intergovernmental transfers. Third, it enriches the broader discussion on fiscal decentralization and regional fiscal resilience in developing country contexts, where disparities in economic structure and tax bases significantly influence local revenue performance.

2. Literature Review

2.1. Local Own-Source Revenue

Local own-source revenue plays a fundamental role in strengthening regional fiscal autonomy, as it reflects the capacity of subnational governments to mobilize economic resources independently and reduce dependence on central transfers. Under a decentralized public finance system, this revenue source becomes a crucial indicator of a region's ability to fund public services and sustain long-term fiscal resilience(Kharel & Rodríguez-Pose, 2025) . Local own-source revenue consists of local taxes, regional levies, proceeds from separated regional assets, and other legitimate local revenues, as mandated by regulatory frameworks. Among these components, local taxes—reinforced through Law Number 1 of 2022—serve as the most stable and scalable instrument for expanding fiscal capacity. Optimizing the collection of these local taxes is essential for enhancing regional performance and increasing regional income, especially given that local taxes and levies currently constitute only a small fraction of total regional revenue (Wujarso et al., 2022).

Optimizing local tax collection is therefore essential for regions aiming to enhance their fiscal independence and reduce structural reliance on intergovernmental fiscal transfers(Sa'bani et al., 2025) . Prior studies demonstrate that the performance of local taxes is shaped not only by a region's economic base but also by institutional and administrative factors such as regulatory clarity, administrative capability, and taxpayer compliance. Despite the objectives of fiscal decentralization, many local governments continue to depend heavily on central transfers, limiting their incentives to maximize local revenue potential. For this reason, evaluating the performance of PAD requires examining both its quantitative contribution and the effectiveness and efficiency of administrative processes supporting local tax mobilization . Understanding these dimensions provides a foundation for analyzing fiscal capacity and assessing how well regional governments can adapt to evolving national fiscal policies.

2.2 Effectiveness of Local Tax Administration

The evaluation of local tax administration through effectiveness and efficiency metrics is crucial for ensuring that revenue generation mechanisms are not only robust but also optimally managed(Qian et al., 2024) . This approach aligns with broader objectives of public sector efficiency and good governance, where effective financial management directly contributes to improved service delivery and fiscal stability(Calen et al., 2024). The concept of "value for money," encompassing economy, efficiency, and effectiveness, has become a cornerstone in evaluating regional financial management within the context of performance-based budgeting(Barus & Djamhuri, 2024). The effectiveness ratio reflects the ability of local governments to realize their locally generated revenue targets, indicating the degree to which financial goals are met (Juwita, 2023).

2.3 Local Tax Growth and Revenue Development

Beyond assessing static effectiveness and efficiency, understanding the dynamic trends in local tax revenue requires an analysis of growth ratios, which track the annual percentage change in tax collections. The growth ratio is used to assess the extent to which a local government is able to maintain and improve its fiscal achievements from one period to the next(Afshan & Vien, 2024). Evaluating growth helps identify revenue components or expenditure areas that require particular attention. This ratio is useful for determining whether, during a given fiscal year or across several budget periods, the local government experiences positive or negative growth in its revenue or expenditure performance. In essence, the growth ratio provides insight into the continuity and direction of fiscal development over time(Marlin et al., 2022).

This longitudinal perspective is critical for strategic fiscal planning, as it highlights the sustainability and responsiveness of local revenue streams to economic fluctuations and policy adjustments(Afshan & Vien, 2024). It enables policymakers to identify underlying trends and make informed decisions regarding tax policy reforms or administrative enhancements to foster continuous fiscal improvement.

3. Materials and Method

The study uses a descriptive quantitative design with a multiple-case approach (n = 16 units: 1 provincial government + 15 regency/municipal governments). The objective is to describe the fiscal performance of local tax administration by (1) measuring effectiveness according to VfM principles and (2) measuring tax revenue growth over time, then synthesizing these results into an overall assessment of fiscal capacity and readiness to adapt to future central-level policy changes.

3.1. Data and sources

This study relies entirely on secondary data obtained from official regional financial documents and publicly accessible government databases. The analysis covers the Government of Lampung Province along with the fifteen regency and municipal governments within the province. The data span five fiscal years, from 2019 to 2023, allowing for a comprehensive examination of trends in local tax performance.

The primary data sources consist of annual budget documents (APBD), budget realization reports, and regional financial statements, specifically the *Laporan Realisasi Anggaran* (LRA), which provide detailed information on budget targets and realized values for local tax revenues. These documents also include expenditure records associated with tax administration and collection, which are essential for assessingeffectiveness. All data obtained are subjected to consistency checks across reporting years and government units to ensure comparability and reliability. Through this dataset, the study is able to map local tax performance comprehensively, enabling a well-grounded evaluation of fiscal capacity and readiness among regional governments in Lampung Province.

3.2 Variable definitions and equations

3.2.1 Effectiveness Ratio (ER)

Measures the degree to which realized local tax revenues meet targets established based on assessed potential or budgeted targets.

$$\text{Effectiveness Ratio}=\frac{\textit{Realized}\ \text{Local Tax Revenue}}{\textit{Budgeted Target Local Tax Revenue}}\,x100\%$$

Table 1 Criteria of Effectiveness Rasio

No	Achievement Level/Percentage	Criteria
1	>100%	Very Effective
2	100%	Effective
3	90-99%	Fairly Effective
4	75-89%	Less Effective
5	<75%	Ineffective

Source: Mahmudi, 2019

3.2.2 Growth Ratio (GR)

Measures year-to-year change in realized local tax revenue.
For year t compared to t−1:

$$\text{Growth Ratio}=\frac{\text{Realized Local Tax Revenue (t)}-\textit{Realized}\text{ Local Tax Revenue }(t-1)}{\textit{Realized}\text{ Local Tax Revenue }(t-1)}x100\%$$

Souce: Huda dkk, 2023

4. Results and Discussion

To evaluate the fiscal capacity and adaptive readiness of local governments in Lampung Province, this section presents the calculation results and analysis of the effectiveness and local tax growth ratios over the past five years. These findings are then synthesized to provide a comprehensive understanding of the fiscal health and adaptive capacity of regional governments in the context of evolving intergovernmental fiscal transfer policies.

4.1. Effectiveness of Local Tax Performance

Local Government	Effectiveness (Year)						Effectiveness Ratio Criteria
	2019	2020	2021	2022	2023	Average	
Provinsi Lampung	101%	96%	97%	97%	78%	94%	Fairly Effective
Kota Bandar Lampung	64%	42%	50%	26%	53%	47%	Ineffective
Kota Metro	114%	111%	124%	103%	100%	111%	Very Effective
Kabupaten Lampung Utara	59%	83%	89%	72%	83%	77%	Less Effective
Kabupaten Lampung Timur	108%	95%	65%	60%	83%	82%	Less Effective
Kabupaten Lampung Barat	102%	93%	105%	95%	105%	100%	Effective
Kabupaten Lampung Tengah	101%	95%	112%	83%	86%	96%	Fairly Effective
Kabupaten Lampung Selatan	99%	106%	99%	87%	92%	97%	Fairly Effective
Kabupaten Peringsewu	93%	88%	88%	95%	90%	91%	Fairly Effective
Kabupaten Pesawaran	83%	93%	90%	59%	53%	76%	Less Effective
Kabupaten Tulang Bawang	86%	79%	87%	70%	67%	78%	Less Effective
Kabupaten Mesuji	104%	110%	93%	105%	38%	90%	Fairly Effective
Kabupaten Tulang Bawang Barat	96%	98%	84%	92%	97%	94%	Fairly Effective
Kabupaten Way Kanan	97%	96%	92%	92%	98%	95%	Fairly Effective
Kabupaten Pesisir Barat	77%	50%	50%	39%	28%	49%	Ineffective
Kabupaten Tanggamus	78%	76%	77%	61%	69%	72%	Ineffective

Data processed, 2025

The results of measuring the effectiveness ratio of local taxes across regional governments in Lampung Province during the period 2019–2023 reveal considerable variation in performance among regions. These differences reflect the uneven capacity of local governments to realize local tax revenue targets, despite the fiscal decentralization framework granting relatively broad authority in revenue management.

At the provincial level, Lampung Province generally recorded an effectiveness ratio classified as fairly effective. This achievement indicates that realized local tax revenues were relatively close to the established targets. However, the declining trend in effectiveness observed in the final year of the study period suggests that fiscal pressures and adjustments in national policies have influenced regional governments' capacity to optimize tax revenues. This condition underscores that tax effectiveness is determined not solely by collection capacity, but also by economic dynamics and the prudence of local governments in setting revenue targets(Halawa et al., 2025).

The most outstanding performance was demonstrated by Metro City, which consistently recorded effectiveness ratios exceeding 100 percent and was classified as very effective. This high level of effectiveness reflects the local government's ability to set realistic tax targets while simultaneously optimizing tax potential in a sustainable manner. Such conditions indicate alignment between revenue planning and realization, which constitutes a key element of the value for money approach(D'Inverno et al., 2023).

In contrast, Bandar Lampung City exhibited relatively low effectiveness ratios and fell into the ineffective category. This low performance indicates the presence of structural problems in local tax management, such as inaccurate target setting, weak tax databases, or suboptimal tax collection systems. These findings suggest that a large urban economic potential does not automatically translate into effective tax collection if it is not supported by sound revenue governance. This suggests that public distrust due to a lack of transparency in regional tax allocation might contribute to low taxpayer compliance and participation in these areas, impacting overall tax effectiveness (Fathiya et al., 2025). Furthermore, this disparity highlights the critical need for robust oversight and evaluation mechanisms to enhance local government performance in revenue generation and overall fiscal management (Barus & Djamhuri, 2024; Rizky et al., 2024).

At the regency level, most regions were classified as fairly effective to less effective. Some regencies were able to maintain tax effectiveness close to their targets, while others still exhibited substantial gaps between revenue planning and realization. This condition indicates that the effectiveness of local taxes in Lampung Province has not yet been evenly distributed and remains strongly influenced by fiscal capacity, the quality of planning, and the effectiveness of tax collection systems in each region. This heterogeneity underscores the imperative for differentiated policy interventions tailored to specific local contexts and fiscal capacities to enhance overall regional financial health (Zuhuriyyah & Nufaisa, 2025).

4.2. Local Tax Growth

Pemerintah Daerah	Growth				
	2019	2020	2021	2022	2023
Provinsi Lampung	5%	-6%	14%	13%	2%
Kota Bandar Lampung	14%	-14%	5%	14%	8%
Kota Metro	33%	26%	24%	-12%	19%
Kabupaten Lampung Utara	0,29%	6%	-4%	-35%	48%
Kabupaten Lampung Timur	18%	7%	0%	23%	0%
Kabupaten Lampung Barat	29%	-6%	17%	-2%	-2%
Kabupaten Lampung Tengah	17%	-7%	31%	-10%	9%
Kabupaten Lampung Selatan	28%	0%	7%	5%	12%
Kabupaten Peringsewu	20%	13%	17%	16%	4%
Kabupaten Pesawaran	13%	10%	13%	1%	7%
Kabupaten Tulang Bawang	23%	9%	19%	21%	-2%
Kabupaten Mesuji	37%	11%	13%	22%	-58%
Kabupaten Tulang Bawang Barat	17%	27%	13%	11%	-1%
Kabupaten Way Kanan	10%	4%	9%	10%	3%
Kabupaten Pesisir Barat	-5%	0%	2%	2%	24%
Kabupaten Tanggamus	23%	1%	25%	-26%	9%

Data processed, 2025

In contrast to effectiveness ratios, the growth of local tax revenues in Lampung Province during the 2019–2023 period exhibited far more volatile dynamics. Nearly all regional governments experienced growth contractions in 2020, in line with the slowdown in economic activity caused by the pandemic. Nevertheless, recovery began to emerge in subsequent years, albeit with varying patterns and intensities across regions. This volatility underscores the sensitivity of local tax revenues to macroeconomic shocks and necessitates adaptive fiscal planning to ensure revenue stability.

In aggregate, Lampung Province displayed an unstable pattern of tax revenue growth. Following a contraction in 2020, growth rebounded in 2021 and 2022, before slowing again in 2023. This pattern indicates that the local tax base remains vulnerable to external shocks and has not yet been fully capable of sustaining long-term revenue growth.

Metro City once again demonstrated relatively strong performance, with predominantly positive tax growth rates over most of the observation period. Although it experienced a contraction in 2022, growth strengthened again in 2023. This condition reflects greater fiscal resilience compared to other regions, as well as the local government's ability to maintain the sustainability of its tax base amid economic pressures.

Conversely, several regions exhibited highly fluctuating growth patterns, characterized by sharp increases in tax growth in one year followed by steep contractions in the subsequent year. This phenomenon was observed in several regencies that experienced substantial tax growth in the early part of the period but were unable to sustain it consistently. Such fluctuations indicate that increases in tax revenues tend to be temporary and are not yet fully supported by a stable tax base. This suggests a need for more robust and diversified revenue streams, along with improved tax administration to ensure more predictable and sustainable growth in regional income.

Regions with low or inconsistent tax growth potentially face limited fiscal space in the medium term. In the context of budget efficiency policies and increasing fiscal pressure from the central government, this condition may reinforce regional dependence on central government transfers and hinder efforts to enhance fiscal autonomy.

4.3. Balancing Effectiveness and Growth: Toward Sustainable Local Tax Performance

The integration of effectiveness ratios and local tax growth provides a more comprehensive picture of the quality of local tax performance in Lampung Province. High effectiveness is not always accompanied by sustainable tax growth, while positive tax growth does not necessarily reflect effective tax planning and collection(Halawa et al., 2025). Therefore, the evaluation of local tax performance needs to consider both indicators simultaneously.

Regions such as Metro City exhibit a relative balance between tax effectiveness and growth, reflecting more sustainable local tax performance. The alignment between target achievement and revenue increases indicates that realistic target setting, accompanied by strengthening the tax base, can enhance regional fiscal capacity in the medium term(Wujarso et al., 2022).

Conversely, regions with low effectiveness but positive tax growth indicate inaccuracies in revenue target planning. This imbalance has the potential to distort fiscal performance evaluations and weaken the value for money principle, as revenue achievements do not fully reflect efficiency in tax management.

On the other hand, regions with relatively good effectiveness but stagnant tax growth face the risk of limited fiscal space in the future. This condition suggests that success in achieving short-term targets is not necessarily followed by sustainable improvements in fiscal capacity if the tax base does not expand significantly. Therefore, strategic interventions focused on broadening the tax base and improving collection efficiency through digitalization and transparency reforms are crucial to ensure sustainable economic development and enhance regional financial independence (Halawa et al., 2025; Mayraina & Badriyah, 2025). The long-term fiscal health of these regions depends on their ability to transition from short-term target achievement to sustained growth through strategic revenue diversification and technological advancements in tax administration (Aryadi et al., 2020; Zamzami et al., 2023).

Overall, these findings affirm that strengthening local tax performance within the framework of fiscal decentralization cannot focus solely on achieving revenue targets, but must also be directed toward maintaining stable and sustainable tax growth. In the context of fiscal pressures and budget efficiency policies imposed by the central government, balancing tax effectiveness and growth is key to strengthening regional fiscal autonomy and enhancing the role of locally generated revenue (PAD) as a source of development financing(Akol, 2023). This approach is vital for minimizing reliance on central government transfers and fostering genuine regional independence (Fitrianti et al., 2025).

5. Conclusion

This study evaluates local tax performance as a strategic instrument for strengthening fiscal autonomy and fiscal resilience within the framework of fiscal decentralization in Indonesia, using regional governments in Lampung Province during fiscal years 2019–2023 as the empirical setting. Employing a descriptive quantitative approach, the analysis integrates an effectiveness-based value for money assessment with local tax revenue growth analysis to capture both target achievement and revenue dynamics over time.

The findings reveal substantial variation in local tax performance across regions. While several local governments demonstrate relatively high levels of effectiveness in achieving revenue targets, local tax growth remains volatile and uneven, particularly during periods of economic disruption. Regions that exhibit a more balanced relationship between effectiveness and revenue growth—such as Metro City—tend to display stronger fiscal resilience and a greater capacity to sustain locally generated revenues. In contrast, regions with high effectiveness but stagnant growth face potential long-term fiscal constraints, whereas those with positive growth but low effectiveness indicate weaknesses in revenue planning and target setting.

The synthesis of these findings confirms that local tax performance cannot be assessed solely on the basis of target realization. Instead, the interaction between effectiveness and revenue growth provides a more comprehensive understanding of how local taxes contribute to fiscal autonomy and resilience. These results support the study's objective by demonstrating that sustainable fiscal independence depends not only on achieving short-term revenue targets but also on maintaining a stable and expanding tax base over time. In this sense, local tax performance functions as both an administrative indicator and a structural determinant of regional fiscal capacity.

From a policy perspective, this study contributes to the literature by offering an integrated evaluation framework that links effectiveness-based performance assessment with growth dynamics in local tax revenues. The findings underscore the importance of strengthening revenue planning, improving tax administration, and expanding the local tax base to enhance fiscal resilience amid declining intergovernmental transfers. This contribution is particularly relevant for developing country contexts, where regional disparities in economic structure and fiscal capacity shape the outcomes of fiscal decentralization.

Several limitations should be acknowledged. First, the study relies on aggregate local tax data, which limits the ability to assess performance by specific tax types. Second, the descriptive research design does not allow for causal inference regarding the determinants of tax performance. Third, the analysis is confined to a single province, which may limit the generalizability of the findings. Future research could extend this analysis by incorporating panel regression techniques, disaggregated tax data, or comparative studies across provinces to further examine the drivers of sustainable local tax performance and fiscal resilience.

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