Effectiveness of Regional Retribution Revenue and Its Contribution to Local Own-Source Revenue in Southwest Maluku Regency

Original Article

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Abstract

Regional retributions are one of the most significant sources of Local Own-Source Revenue (PAD), serving as an indicator of a region's fiscal independence. In Indonesia, many local governments, including the Maluku Barat Daya Regency, still rely heavily on central government transfers, making the optimization of PAD through effective retribution management crucial. This study aims to analyze the effectiveness and contribution of regional retribution to the Local Own-Source Revenue (PAD) of the Maluku Barat Daya Regency during the period 2017–2021. The research employs a descriptive quantitative method. The data used are secondary data obtained from the Regional Revenue Agency (BAPENDA), specifically from the realization reports of the regional budget (APBD). The results indicate that the effectiveness of regional retribution revenue fluctuated throughout the observed period and has not yet reached the targeted level. Some types of retributions, such as public service retributions and certain licensing retributions, showed relatively high effectiveness in the early years but declined significantly during 2020–2021. Meanwhile, the contribution of regional retribution to PAD remained low and showed no significant growth over the five-year period. Overall, regional retribution has not made a substantial contribution to the local revenue of Maluku Barat Daya Regency. Therefore, it is necessary to enhance the effectiveness of collection, supervision, and taxpayer awareness, as well as to implement digital systems to strengthen regional fiscal independence. The findings of this study support the stewardship theory, emphasizing the government's responsibility to manage public revenues transparently, efficiently, and accountably.

Keywords: Contribution, Effectiveness, Local Own-Source Revenue, Regional Retribution, Stewardship Theory.

1. Introduction

Regional Original Revenue (*Pendapatan Asli Daerah*/PAD) is a source of regional finance originating from regional taxes, regional retributions, returns from separated regional wealth management, and other legitimate income (Mahmudi, 2019). Regional retributions themselves are charges collected by regional governments as payment for services or the granting of certain permits specifically provided for the benefit of individuals or entities (Mardiasmo, 2009).

Southwest Maluku Regency is one of the autonomous regions in Maluku Province. As an autonomous region, the regional government has the responsibility to increase regional revenue through tax and retribution collection. The increase in PAD is expected to be used to build facilities and infrastructure as well as improve community welfare (Khotimah et al., 2024). Although most regional revenue still depends on balancing funds from the central government, regional governments continue to strive to maximize PAD as a step toward fiscal independence (Kii & Sumtaky, 2022; Utari et al., 2022).

Within the framework of autonomous regional economic policy, each region sets PAD revenue targets outlined in the Regional Revenue and Expenditure Budget (*Anggaran Pendapatan dan Belanja Daerah*/APBD) every year (Maghfiroh et al., 2024; Sutrisna & Yuliarmi, 2021). Therefore, effective PAD management strategies are needed so that these targets can be achieved. Based on initial research findings, a phenomenon was discovered that in Southwest Maluku Regency, retribution collection and objections carried out by the Regional Revenue Agency (Badan Pendapatan Daerah/BAPENDA) have increased along with the growing number of business actors, development, and utilization of public services, business services, and certain permits.

However, the realization of retribution revenue is still low. This condition is caused by the low level of public understanding and weak government supervision in the collection process, so that retribution revenue has not been optimal (Hidayat & Rusnain, 2016). Therefore, appropriate policy formulation is needed to increase the effectiveness of regional retribution collection in Southwest Maluku Regency. It is also necessary to improve the performance quality of regional government apparatus so that the realization of retribution revenue can reach targets efficiently. Based on data from the Regional Revenue Agency (BAPENDA) of Southwest Maluku Regency, regional retributions are the most dominant component of PAD. However, the low awareness of retribution payers causes difficulties in field collection. The types of retributions collected each year show fluctuations, both increases and decreases, and often do not reach the targets set by the Regional Finance Agency (*Badan Keuangan Daerah*/BKD). This impacts the contribution of retributions to PAD, which has not been optimal, so the growth of PAD in Southwest Maluku Regency over the past five years is still uneven. As presented in Table 1, the gap between revenue targets and realizations each year illustrates the inconsistency in regional retribution performance.

Table 1. Regional Retribution Revenue of Southwest Maluku Regency

Year	Target	Realization
2017	1.078,700,000,00	693.846,061,25
2018	1.946,700,000,00	924.466,725,00
2019	5.108,889,000,00	4.863,797,391,50
2020	7.471,674,600,00	2.398,793,072,00
2021	6.789,751,750,00	1.675,543,891,50

Source: Regional Revenue Agency (BAPENDA), 2025

Regional revenue plays an important role in financing various activities, such as personnel expenditure, capital expenditure, goods and services expenditure, as well as development and public services (Handayani et al., 2022). The Regional Revenue Agency (BAPENDA) of Southwest Maluku Regency is an institution responsible for planning, managing, and supervising regional revenue to increase PAD through various policies and programs.

Previous studies have extensively explored the contribution and effectiveness of local taxes and retributions on PAD in various regions, such as Lebong (Mawaddah & Nazir, 2023), Surabaya (Mimun, 2022), Natuna (Syuparman et al., 2023), and Karawang (Nurmala & Kosasih, 2021), as well as the impact of the Covid-19 pandemic (Nabila). However, these studies predominantly focus on the tax sector (e.g., hotel, restaurant, and entertainment taxes) or analyze taxes and retributions in aggregate. This creates a significant research gap, as there is a lack of specific and in-depth investigation into the regional retribution sector alone, despite its critical role as a primary component of PAD in many regions, including Southwest Maluku Regency. The novelty of this research lies in its specific focus on the effectiveness of

regional retribution collection and its direct contribution to PAD. It aims to address a more precise problem by examining the sector that shows the most significant gap between target and realization, as evidenced by the fluctuating data in Table 1. Based on this description, the researcher is interested in examining how the effectiveness of regional retribution collection influences the contribution to regional original revenue in Southwest Maluku Regency.

2. Literature Review

Stewardship Theory postulates that organizational managers are not primarily driven by individual or self-serving goals, but rather by collective objectives that advance the overall interests and sustainability of the organization (Donaldson & Davis, 1991). This theory is grounded in philosophical assumptions that human beings, when placed in positions of responsibility (Kolawole et al., 2024), act as stewards who are intrinsically motivated to perform their duties in a manner that prioritizes organizational success over personal gain (Azila-Gbettor, 2023). Unlike agency theory, which assumes opportunistic and self-interested behavior, stewardship theory views individuals as trustworthy, collectivist, and pro-organizational actors who seek to achieve long-term organizational goals.

In the context of regional government organizations, stewardship theory provides a relevant explanatory framework for understanding managerial behavior in the management of public resources (Darmawan et al., 2024). Regional governments, as stewards, have the obligation to manage and utilize local assets, services, and economic potentials not for personal benefit but for the collective welfare of the community. This includes maximizing Regional Original Revenue (*Pendapatan Asli Daerah* or PAD) through the effective and transparent collection of retributions, which serve as one of the primary sources of local government income (Budiarso & Napitupulu, 2015). Moreover, stewardship theory emphasizes that public officials possess inherent characteristics such as responsibility, integrity, accountability, and honesty which are the qualities that guide them to act in the best interest of the public (Thomas & Purcell, 2019; Ukpata et al., 2020). In this context, regional governments are not merely administrative entities but moral agents entrusted with the task of transforming local resources into public value. By ensuring efficient and equitable retribution management, they contribute directly to improving community welfare, strengthening fiscal independence, and fostering sustainable regional development.

In relation to the effectiveness of regional retribution revenue, stewardship theory explains that the performance and commitment of local government officials are crucial in ensuring that retribution collection processes are conducted efficiently and transparently. When local leaders and public managers act as true stewards, prioritizing accountability and public interest—the management of retribution revenues becomes more effective, resulting in increased PAD and improved public trust in local governance. Thus, the stewardship perspective underscores the moral and managerial responsibility of regional governments to optimize revenue collection not merely as a fiscal goal but as an instrument to achieve equitable social welfare and regional progress.

3. Methods

This research uses a descriptive quantitative approach, which aims to describe the effectiveness of collection and contribution of regional retributions to the Regional Original Revenue (PAD) of Southwest Maluku Regency based on numerical data from 2017–2021. The research was conducted at the Regional Revenue Agency (BAPENDA) of Southwest Maluku

Regency, Tiakur, Moa District. The data used is quantitative data from reports on the realization of retribution collection and PAD of Southwest Maluku Regency from 2017–2021. Data sources consist of: (1) Primary data which is interview results with BAPENDA employees. (2) Secondary data including regional financial reports, official documents, and related literature.

This study is supplemented by a description of the data collection technique, namely through semi-structured interviews with BAPENDA employees who were selected purposively based on their duties and responsibilities in managing retribution and regional financial reporting. This study also uses document analysis covering regional financial reports, official retribution documents, and regional regulations governing the types and rates of retribution. Data validity is strengthened through a cross-verification process between interview results and official documents to ensure consistency and accuracy of information. In addition, effectiveness and contribution classification indicators were clearly defined as the basis for interpreting the calculation results. All data for the 2017–2021 period was used as the research population and sample, and before analysis, the data was verified to ensure its completeness and accuracy.

Analysis was conducted using descriptive quantitative methods with the following steps:

1) Calculating retribution effectiveness with the formula

$$Effectiveness = (Realization/Target) \times 100\% \qquad (1)$$

2) Calculating retribution contribution to PAD with the formula

$$Contribution = (Retribution\ Revenue/PAD) \times 100\% \qquad (2)$$

3) Interpreting calculation results to determine the level of effectiveness and contribution of regional retributions.

4. Results and Discussion

4.1. Effectiveness of Regional Retribution Collection on Regional Original Revenue

Based on the analysis results of the effectiveness of regional retribution collection in Southwest Maluku Regency from 2017–2021, it is known that the highest effectiveness level occurred in 2017–2019, while 2020–2021 experienced a significant decline. This shows that increases in retribution budget targets are not always proportional to the realization of revenue achieved. Although several types of retributions are classified as very effective in certain years, these conditions do not guarantee revenue increases every year. According to interview results with the Head of the Retribution Collection Section of BAPENDA Southwest Maluku Regency, retribution effectiveness is still hampered by the low awareness of retribution payers in making payments. Therefore, regional governments need to strengthen administrative systems, increase supervision, and carry out firm law enforcement so that retribution collection can be optimal and contribute to Regional Original Revenue (PAD). In general, the effectiveness of retribution collection can be explained as follows:

4.1.1. Public Service Retributions

Public service retributions are one of the key components of local government revenue, derived from services provided directly to the public such as health, sanitation, markets, and other public facilities. The level of effectiveness in their collection reflects how well the local government manages these public service sectors to achieve targeted revenue.

Based on data from the Revenue Agency (BAPENDA) of Southwest Maluku Regency for the 2017-2021 period, the effectiveness of public service retribution collection shows

fluctuating performance. In 2017-2018, effectiveness was categorized as very effective, but it decreased to less effective in 2019 and became ineffective during 2020-2021. These results, as presented in Table 2, further illustrate the declining trend in collection effectiveness over the observed period.

Table 2. Effectiveness of Public Service Retribution Collection in Southwest Maluku Regency (2017-2021)

Year	Target (Rp)	Realization (Rp)	Effectiveness (%)	Category
2017	162,000,000.00	168,633,000.00	104.10	Very Effective
2018	182,000,000.00	185,014,000,000.00	101.66	Very Effective
2019	308,750,000.00	240,049,000.00	77.77	Less Effective
2020	647,737,000.00	162,225,000.00	25.04	Ineffective
2021	3,760,548,000.00	239,598,000.00	6.37	Ineffective

Source: Processed from BAPENDA Southwest Maluku Regency (2025)

The analysis of regional retribution effectiveness in Southwest Maluku Regency from 2017 to 2021 shows a clear downward trend. In 2017 and 2018, the effectiveness levels were 104.10% and 101.66%, respectively, categorized as very effective, indicating that the realization exceeded the targets set. However, in 2019, the effectiveness declined to 77.77% (less effective), suggesting emerging challenges in collection performance. The situation worsened in 2020 and 2021, with effectiveness rates dropping sharply to 25.05% and 6.37%, both categorized as ineffective. This decline was likely influenced by the COVID-19 pandemic and unrealistic target setting, which reduced the region's ability to achieve optimal revenue realization. Overall, these findings imply the need for improved policy strategies, accurate target formulation, and stronger collection mechanisms to enhance the effectiveness of regional retribution management.

4.1.2. Business Service Retribution

The highest effectiveness occurred in 2019 with an achievement of 97.05% (very effective category), while other years were classified as ineffective. As shown in Table 3, this condition highlights the need for regional governments to increase supervision and innovation in managing business service retributions, as this sector has great potential to support development and community welfare.

Table 3. Effectiveness of Business Service Retribution Collection in Southwest Maluku Regency (2017-2021)

Year	Target (Rp)	Realization (Rp)	Effectiveness (%)	Category
2017	681,700,000.00	328,163,020.00	48.13	Ineffective
2018	1,445,700,000.00	464,974,000.00	32.16	Ineffective
2019	4,352,639,000.00	4,224,628,000.00	97.05	Very Effective
2020	6,117,687,600.00	1,985,309,600.00	32.46	Ineffective
2021	1,771,915,500.00	736,321,100.00	41.55	Ineffective

Source: Processed from BAPENDA Southwest Maluku Regency (2025)

The effectiveness of Business Service Retribution in Southwest Maluku Regency from 2017 to 2021 shows significant fluctuation. In 2017 and 2018, the effectiveness rates were 48.13% and 32.16%, categorized as ineffective, indicating that the realization did not reach half of the targeted amount. In 2019, performance improved markedly with 97.05%, classified as very effective, suggesting that revenue collection almost met the target. However, in 2020 and 2021, effectiveness dropped again to 32.46% and 41.55%, both ineffective, likely due to the impact of the COVID-19 pandemic and reduced business activity. Overall, the trend indicates

that the management of business service retribution was inconsistent and needs improved planning, realistic target setting, and stronger collection mechanisms to increase effectiveness in the future.

4.1.3. Certain Permit Retribution

In 2017-2018, the effectiveness of certain licensing retribution in Southwest Maluku Regency was categorized as fairly effective, with effectiveness levels of 83.77% and 86.04%, respectively. In 2019, performance improved to 89.12%, which was classified as effective. However, in 2020-2021, the effectiveness declined sharply to 35.58% and 55.64%, both categorized as ineffective. As shown in Table 4, these fluctuations indicate inconsistent performance in licensing retribution management over the observed period.

Table 4. Effectiveness of Business Service Retribution Collection in Southwest Maluku Regency (2017-2021)

Year	Target (Rp)	Realization (Rp)	Effectiveness (%)	Category
2017	235,000,000.00	196,850,041.00	83.77	Fairly Effective
2018	319,000,000.00	274,478,725.00	86.04	Fairly Effective
2019	447,500,000.00	398,759,991.50	89.12	Effective
2020	706,250,000.00	251,258,472.00	35.58	Ineffective
2021	1,257,298,250.00	699,624,791.50	55.64	Ineffective

Source: Processed from BAPENDA Southwest Maluku Regency (2025)

The low effectiveness in the last two years was caused by suboptimal collection performance, weak supervision of licensing activities, and the impact of the COVID-19 pandemic, which reduced the issuance of business permits and limited economic activity. Therefore, the regional government needs to improve the licensing service system to be more transparent, efficient, and adaptive to economic conditions. Overall, the effectiveness of licensing retributions in Southwest Maluku Regency fluctuated and showed a declining trend in recent years. To improve performance, the government should strengthen collection mechanisms, increase public awareness of retribution obligations, and enhance coordination among related agencies to ensure optimal revenue realization.

4.2. Contribution of Retributions to Regional Original Revenue

Regional retributions are one of the PAD sources that play an important role in supporting development and public services. Research results show that the contribution of retributions to PAD in Southwest Maluku Regency during 2017-2021 is still classified as low, although there were increases in certain years, especially in 2020. The low contribution of these levies illustrates that although in theory they play an important role in supporting regional development and financing public services, in practice regional fiscal capacity is still greatly influenced by the limited basis for levies, weak collection effectiveness, community compliance levels, and a local economic structure that does not yet offer strong revenue potential. This pattern was also found in research in Bone Bolango, where the contribution of retribution to local revenue was assessed as "very ineffective." (Monantun, 2025).

Similar findings were also reported in a study in Buleleng Regency, where the contribution of levies to local revenue was categorized as "very low" despite increases in certain years (Wibawa & Werastuti, 2022). Even in the context of Sigi Regency, the growth of local levies has been fluctuating and their contribution to local revenue is considered "unsatisfactory" (Fathia et al., 2025). The consistency of these findings shows that low retribution contributions are not a unique phenomenon in Southwest Maluku, but rather a structural problem in many regions facing economic and administrative constraints. Thus,

increases in certain years, such as the surge in 2020, are likely to be influenced more by policy changes or specific sources of retribution rather than structural improvements in collection. Academically, this confirms the need to improve collection capacity, expand retribution objects, and create synergy between regional economic policy and retribution management so that its contribution to PAD can be more significant and sustainable.

4.2.1. Public Service Retributions

Their contribution to PAD is very low, although showing gradual increases from 0.3% in 2017 to 0.59% in 2021. Regional governments need to optimize management of the public service sector to have more impact on increasing PAD. Despite an increase in the percentage contribution from 0.3% in 2017 to 0.59% in 2021, this figure still shows that the public service sector contributes very little to Local Own-Source Revenue (PAD). This is consistent with studies that find that PAD components (local taxes, levies, proceeds from regional asset management, etc.) often still account for a small proportion of total regional revenue, except when there are specially developed fiscal policies and tax bases (Mapparenta, 2023).

The causes of low contributions are often structural in nature: a narrow tax and levy base, limited collection administration capacity, lack of digitization of services/billing, and a close relationship between PAD growth and macro factors (GRDP, population, local economic activity). Altin et al. (2021) found that factors such as GRDP, population, and economic sector structure have a significant effect on the amount of PAD. Therefore, in line with the findings of various studies, it is recommended that local governments begin to expand their tax and levy base through more detailed mapping of the potential of the service sector and local economic activities that have not been optimally utilized. These efforts must be combined with capacity building in administration, including the use of more modern information technology systems for billing, monitoring, and transparency in local revenue management (Fathurrahman et al., 2024).

In addition, local governments are also advised to design policies in the form of incentives or temporary relaxations that can encourage informal businesses to switch to the formal sector so that they can be included in the tax base. Astuti & Kartika (2024) highlight that this combination of strategies has proven effective in increasing Local Own-Source Revenue (PAD) because it is able to expand revenue sources while improving the quality of local fiscal governance. The implementation of these measures has the potential to transform the current trend of small increases into more significant growth in PAD contributions, so that regions are less dependent on central government transfers and can finance the quality of public services more independently.

4.2.2. Business Service Retributions

The highest contribution was recorded in 2020 at 51.65% (very good category), while other years were classified as very low. This condition shows the great potential of the business service sector in providing revenue, so continuous management and innovation need to be carried out. These findings are consistent with the literature that the adoption of digital transformation and innovation in the service sector can result in increased operational efficiency, productivity, and service quality. For example, in a study of knowledge-intensive service businesses (KIBS), digitization has been shown to positively boost company performance (Ribeiro-Navarrete et al., 2021).

Therefore, to maximize this potential in a sustainable manner, consistent management and service innovation are required, whether in the form of digital technology adoption, service differentiation, or business model renewal. This approach has been proven in research that service innovation and service differentiation increase the competitiveness of service

companies, and that digital transformation drives IT innovation and organizational effectiveness, which ultimately improves overall company performance (Sari, 2024).

4.2.3. Certain Permit Retributions

Their contribution is also still low during 2017–2021, although numerically slightly higher compared to public services. Optimization of the permit sector needs to be increased, especially in terms of tariff setting and collection effectiveness. In general, the contribution of regional retributions to PAD in Southwest Maluku Regency is still not optimal. The regional government has taken several strategic steps, such as establishing Regional Regulation Number 1 of 2024 concerning Regional Taxes and Retributions, as well as Regent Regulation Number 36 of 2023 concerning Changes in Retribution Tariffs. These efforts need to be followed by improvements in collection systems, coaching of retribution payers, and supervision of field implementation. With continuous improvements, it is hoped that the effectiveness and contribution of regional retributions can increase and become the main financial source in supporting development and fiscal independence of Southwest Maluku Regency.

5. Conclusion

Based on the research results and data analysis regarding the effectiveness and contribution of regional retributions to the Regional Original Revenue (PAD) of Southwest Maluku Regency from 2017-2021, several conclusions can be drawn. The effectiveness of regional retribution collection in Southwest Maluku Regency fluctuated from year to year, with the highest level occurring in 2017-2019, followed by a significant decline in 2020-2021. This indicates that increases in budget targets are not always accompanied by proportional increases in revenue realization. The main factors influencing this condition include low awareness among retribution payers, weak supervision, and suboptimal collection systems.

In terms of retribution types, Public Service Retributions showed very good effectiveness in 2017–2018 but declined in subsequent years. Business Service Retributions were only effective in 2019, while other years were less optimal. Certain Permit Retributions were categorized as quite effective in 2017-2019 but became ineffective in 2020-2021. These findings confirm that the effectiveness of retribution collection across all types remains unstable and requires continuous improvement strategies.

Furthermore, the contribution of retributions to PAD in Southwest Maluku Regency during 2017-2021 is categorized as low and has not had a significant impact on increasing regional revenue. Although there was an increase in 2020 particularly in Business Service Retributions, which reached 51.65% the overall contribution remains within the very poor category. The regional government has undertaken several initiatives to address this issue, including regulatory updates through Regional Regulation Number 1 of 2024 and Regent Regulation Number 36 of 2023, as well as improvements in collection strategies and law enforcement. However, the effectiveness and contribution of retributions still need to be strengthened through enhanced field supervision, taxpayer guidance, and the digitalization of payment systems. From a theoretical perspective, the findings of this study support the Stewardship Theory, which posits that the government, as a steward, holds moral and administrative responsibility to manage retributions efficiently for the benefit of the community as the principal. Improved effectiveness and contribution of retributions serve as reflections of government performance in fulfilling public mandates transparently and accountably.

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