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ANALYSIS OF LOCAL OWN-SOURCE REVENUE IN STRENGTHENING FISCAL INDEPENDENCE IN TIDORE ISLANDS CITY, 2021–2025

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Abstract

This study analyzes the fiscal independence of Tidore Islands City during 2021–2025, identifies factors associated with low Local Own-Source Revenue (PAD), and formulates measures to strengthen local fiscal capacity. A descriptive approach was employed by combining financial-data review with qualitative information obtained through interviews, observation, and documentation. The analysis used PAD and intergovernmental transfer data, while fiscal independence was measured by the ratio of PAD to intergovernmental transfers. The ratios were 5.09% in 2021, 4.22% in 2022, 7.56% in 2023, 5.87% in 2024, and 7.23% in 2025, producing a five-year average of 6.00%. These figures indicate very low fiscal independence and an instructive relationship pattern under the classification adopted in this study. Low independence is associated with the limited contribution and fluctuating composition of PAD, archipelagic geographic constraints, uneven revenue performance across local agencies, and underutilized local economic potential. Recommended measures include updating taxpayer databases, strengthening supervision and arrears collection, expanding digital payments, optimizing levies and local assets, and developing tourism, MSMEs, services, education, and investment.

Keywords: fiscal independence; intergovernmental transfers; local finance; local own-source revenue; Tidore Islands

INTRODUCTION

Regional autonomy gives local governments the authority to administer governmental affairs and manage public finances within the national legal framework. Fiscal capacity is therefore a central dimension of decentralization because it affects the ability of local governments to finance public services, infrastructure, and development priorities. Local Own-Source Revenue, commonly referred to in Indonesia as Pendapatan Asli Daerah (PAD), reflects the capacity of a local government to mobilize revenue from its own economic base. Indonesia's intergovernmental fiscal framework was updated through Law No. 1 of 2022, which regulates local taxes and levies, transfers to subnational governments, and expenditure management. From a decentralization perspective, policy outcomes also depend on the alignment of authority, administrative capacity, and accountability across levels of government (Republic of Indonesia, 2022; OECD, 2019).

PAD is generated from local taxes, local levies, returns from separated regional assets, and other legitimate local own-source revenue. Stronger management of these components can expand local fiscal space. However, PAD growth is not necessarily stable. Revenue performance may be affected by the size and characteristics of the tax base, the quality of collection administration, taxpayer compliance, economic activity, and the capacity of local agencies to manage revenue sources. Government Regulation No. 35 of 2023 provides more detailed provisions on local taxation and levies. Accordingly, efforts to strengthen administration, compliance, and local economic potential must remain consistent with the applicable regulatory framework (Firdausy, 2018; Republic of Indonesia, 2023).

Tidore Islands City has an archipelagic geography that creates practical challenges for taxpayer registration, service delivery, supervision, and revenue collection. The research documents show that PAD fluctuated during 2021–2025, while intergovernmental transfers were substantially larger. PAD amounted to IDR 38.345 billion in 2021, IDR 33.292 billion in 2022, IDR 64.492 billion in 2023, IDR 57.406 billion in 2024, and IDR 67.706 billion in 2025. Over the same period, intergovernmental transfers were IDR 752.999 billion, IDR 788.454 billion, IDR 852.638 billion, IDR 977.847 billion, and IDR 936.007 billion, respectively.

Previous studies in Tidore Islands City have repeatedly identified limited PAD as an important fiscal issue. Hasan (2012) examined the optimization of PAD sources, while Majojo (2018) analyzed local fiscal capacity and independence for 2013–2017. More recently, Putri et al. (2025) emphasized the need to distinguish revenue

effectiveness from management efficiency. These studies provide useful historical and institutional context, but they do not replace the verification of fiscal data for 2021–2025 used in the present study.

The comparison indicates that an increase in PAD in a particular year does not automatically alter the structure of local revenue. A fiscal independence ratio is therefore needed to assess the relative position of PAD against transfers and to identify management challenges and policy options. This study addresses three questions: (1) what is the condition of Tidore Islands City's local finances as measured by the fiscal independence ratio; (2) what factors are associated with the low level of PAD; and (3) what measures can be undertaken to strengthen fiscal independence sustainably? Related evidence on PAD and local fiscal independence has been reported by Amalia and Haryanto (2019), Dian and Farouq (2022), Rivandi and Anggraini (2022), and Fahriza and Riswati (2023), although findings across regions must be interpreted in light of different economic bases, transfer structures, and observation periods.

The study is expected to provide a practical contribution by mapping the fiscal condition of Tidore Islands City and presenting PAD-strengthening recommendations that reflect its archipelagic characteristics. Academically, the study extends discussion of fiscal independence in island-based local governments by combining ratio analysis with contextual evidence from documents and interviews. Its distinctive contribution lies in examining the 2021–2025 trend in fiscal independence while linking it to revenue-administration constraints and local economic potential. The study remains descriptive and does not claim causal relationships.

LITERATURE REVIEW

Local Own-Source Revenue

Local Own-Source Revenue is income generated by a local government from sources within its jurisdiction and collected under applicable laws and regulations. The PAD components considered in this study are local taxes, local levies, returns from separated regional assets, and other legitimate own-source revenue. Revenue composition matters because excessive dependence on a volatile component can weaken the stability of total PAD. In regulatory terms, local taxes and levies are governed by Law No. 1 of 2022 and Government Regulation No. 35 of 2023 (Republic of Indonesia, 2022, 2023). Hasan (2012) highlighted the importance of optimizing PAD components in Tidore, while Majojo et al. (2025) showed the need to evaluate the actual effectiveness and contribution of tourism-related levies to local revenue.

Local Fiscal Independence

Local fiscal independence describes the ability of a local government to finance public administration, development, and public services using revenue generated locally. In this study, fiscal independence is measured as the ratio of PAD to intergovernmental transfers. A higher ratio indicates a larger relative contribution of PAD. Majojo (2018) provides historical evidence on fiscal capacity in Tidore Islands City, while Amalia and Haryanto (2019), Rivandi and Anggraini (2022), and Fahriza and Riswati (2023) demonstrate the broader relevance of PAD as an indicator of fiscal independence in other regional contexts. Nevertheless, a single ratio should ideally be complemented by measures of PAD effectiveness and fiscal decentralization to avoid an overly narrow evaluation.

Fiscal Independence Ratio = (Local Own-Source Revenue ÷ Intergovernmental Transfers) × 100%

The classification adopted in the source document categorizes ratios of 0–25% as very low with an instructive relationship pattern; above 25–50% as low/consultative; above 50–75% as moderate/participatory; and above 75–100% as high/delegative. The classification is used consistently as the analytical reference for this study.

Signaling Theory in the Public Sector

Signaling theory explains how information disclosed by an entity can help other parties assess its condition and performance. In the public sector, financial information and performance indicators may function as communication mechanisms between local governments and stakeholders. The fiscal independence ratio is treated here as one signal of local fiscal capacity rather than as a comprehensive measure of governance quality or public-service performance. The theoretical foundation of signaling derives from Spence (1973), who emphasized the role of information in reducing information asymmetry. Its application in this study is an analytical analogy for public-sector fiscal communication rather than a direct test of Spence's labor-market model. Verifiable reporting remains essential so that performance signals are not inferred solely from year-to-year ratio movements (OECD, 2019).

Previous Studies and Research Gap

The geographically closest studies are Hasan (2012), which examined PAD optimization in Tidore Islands City, and Majojo (2018), which measured fiscal capacity and independence for 2013–2017. Majojo et al. (2025) investigated the contribution of tourism levies, whereas Putri et al. (2025) analyzed the efficiency and effectiveness of local revenue management, including PAD and transfer components. These studies support the need to examine the consistency of PAD growth and interpret the fiscal independence ratio as an indicator of local financing structure. In the broader local economy, Majojo (2025) discussed village-owned enterprise management, while Ruray et al.

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(2025) reported digital-capacity strengthening among coastal women-led MSMEs in Tidore. These initiatives may strengthen the local economic base indirectly, but business turnover or MSME income cannot automatically be treated as PAD. Public revenue arises only through legally authorized taxes, levies, asset utilization, or other legitimate sources. Compared with prior work, this study combines the 2021–2025 fiscal independence series with an interpretation of PAD composition and policy options relevant to an archipelagic municipality. Because the design is not causal, the contribution is limited to fiscal mapping, empirical synthesis, and actionable recommendations.

METHOD

The study was conducted in the Government of Tidore Islands City and focused on local financial management and information obtained from the Regional Financial and Asset Management Agency (BPKAD) and related local government units. The fiscal analysis covers the 2021–2025 budget years. A descriptive design was used: quantitative financial data were analyzed through ratio calculations, while interview information and documentary evidence were used to explain revenue conditions and possible PAD-strengthening strategies.

The data consisted of secondary information on PAD, intergovernmental transfers, financial documents, and local statistical publications cited in the study. Primary information was obtained through interviews with local government informants involved in financial and revenue management, supported by observation and documentation. The source document indicates that interview participants included BPKAD personnel and officials working in accounting, budgeting, and local revenue functions. Abubakar (2021) was used as a methodological reference for descriptive research employing observation, interviews, and documentation. Publications of Statistics Indonesia (BPS) for Tidore Islands City (2025, 2026) were also used as regional statistical references and as a comparison for fiscal figures.

The analysis proceeded in five stages: (1) grouping PAD and transfer data by year; (2) calculating the fiscal independence ratio by dividing PAD by intergovernmental transfers and multiplying by 100%; (3) comparing annual changes; (4) reviewing the composition of PAD together with interview information to identify factors associated with low revenue; and (5) formulating strategies based on the findings. Annual ratios were calculated from nominal values before rounding and then displayed to two decimal places. The five-year average was calculated from the unrounded ratios. A difference between the 2024 values in the research document and BPS data is retained as a reconciliation issue that should be resolved against the official Budget Realization Report (LRA) before final publication.

RESULTS AND DISCUSSION

Development of PAD and Intergovernmental Transfers

PAD fluctuated throughout 2021–2025. It declined from IDR 38.345 billion in 2021 to IDR 33.292 billion in 2022, rose sharply to IDR 64.492 billion in 2023, fell to IDR 57.406 billion in 2024, and increased to IDR 67.706 billion in 2025. This pattern shows that growth in own-source revenue was not yet consistently sustained.

Intergovernmental transfers increased from IDR 752.999 billion in 2021 to IDR 788.454 billion in 2022 and IDR 852.638 billion in 2023. They reached IDR 977.847 billion in 2024 before decreasing to IDR 936.007 billion in 2025. The substantial difference between transfers and PAD indicates that local financing continued to depend heavily on external fiscal transfers. This interpretation concerns the relative composition of revenue and should not be read as implying that transfers are undesirable, because intergovernmental transfers also support equalization and public-service capacity across regions.

Table 1. Local Own-Source Revenue, Intergovernmental Transfers, and Fiscal Independence Ratio, 2021–2025

Year	PAD (IDR billion)	Intergovernmental Transfers (IDR billion)	Fiscal Independence Ratio
2021	38.345	752.999	5.09%
2022	33.292	788.454	4.22%
2023	64.492	852.638	7.56%
2024	57.406	977.847	5.87%
2025	67.706	936.007	7.23%
Average	—	—	6.00%

Source: Abdul Rivai research document (2026); ratios recalculated from the nominal values presented in the source manuscript.

The recalculated ratios are 5.0923% for 2021, 4.2224% for 2022, 7.5638% for 2023, 5.8707% for 2024, and 7.2335% for 2025. Their average based on unrounded annual ratios is 5.9965%, rounded to 6.00%. Calculating the

average from already rounded two-decimal figures produces 5.99%, a difference of 0.01 percentage point caused by intermediate rounding.

Fiscal Independence Ratio

Tidore Islands City's fiscal independence ratio was 5.09% in 2021, decreased to 4.22% in 2022, increased to 7.56% in 2023, declined to 5.87% in 2024, and increased again to 7.23% in 2025. The five-year average was 6.00% when calculated from unrounded annual ratios. Under the classification used in this study, all annual values fall within the very-low category and correspond to an instructive relationship pattern.

A source-reconciliation issue remains for 2024. BPS Tidore Islands City (2025, Table 2.4.1) reports 2024 PAD of IDR 57.757685 billion and intergovernmental transfers of IDR 966.348059 billion, which yield a ratio of approximately 5.98%. By contrast, the source research document uses IDR 57.406 billion and IDR 977.847 billion, producing 5.87%. These data series should not be combined. The present article retains the source manuscript series for internal analytical consistency, but the authors should reconcile the 2024–2025 figures with the official final LRA before publication.

The decline in 2022 coincided with lower PAD and higher transfers. In 2023, stronger PAD raised the ratio to 7.56%, the highest value in the observation period. The ratio fell again in 2024 as transfers rose more strongly while PAD declined. In 2025, the ratio improved alongside higher PAD and lower transfers. These movements confirm that changes in PAD materially affect the ratio, but improvements in one or two years are insufficient to shift the overall fiscal-independence category.

The findings also emphasize the importance of improving the quality and sustainability of PAD sources. Strategies that rely only on temporary increases in particular revenue items may produce short-lived improvements. Stronger taxpayer data, compliance, payment services, and a broader local economic base are needed to generate more predictable revenue. The thematic pattern is consistent with Majojo (2018), although comparisons across periods require the same formula and transfer classification. Putri et al. (2025) also emphasize that revenue effectiveness and management efficiency are distinct dimensions. Therefore, a low fiscal-independence ratio should be interpreted together with PAD effectiveness, target accuracy, and expenditure quality rather than as a stand-alone measure of poor fiscal performance.

PAD Composition and Factors Associated with Low Revenue

The source document reports that the average composition of PAD during 2021–2025 was dominated by other legitimate own-source revenue at 54.94%. Local taxes contributed an average of 28.98%, local levies 13.92%, and returns from separated regional assets 2.16%. This composition indicates room to strengthen the tax and levy base. The dominance of other legitimate PAD also means that changes in this component can significantly influence the volatility of total PAD. The concentration of revenue in particular components reinforces the need for diversification, as discussed by Hasan (2012) and Firdausy (2018). Majojo et al. (2025) similarly highlight the importance of evaluating the actual contribution of tourism-related levies rather than relying only on estimated potential.

Five main conditions are associated with the low level of fiscal independence. First, PAD remains small relative to transfers. Second, PAD composition is not yet stable because revenue components are uneven and other legitimate own-source revenue fluctuates across years. Third, the archipelagic geography increases the cost and complexity of registering taxpayers, supervising revenue objects, providing services, and collecting payments. Fourth, revenue performance differs across local government units, indicating the need for stronger coordination, target setting, and monitoring. Fifth, local economic potential in tourism, trade, MSMEs, services, and asset utilization has not yet been fully converted into sustainable and legally collectable local revenue.

These factors are descriptive interpretations of the financial data and contextual information in the research documents. The study does not statistically test causal relationships; therefore, the phrase 'factors associated with' is more appropriate than causal language. In addition, local economic development should not be equated directly with PAD. Majojo (2025) and Ruray et al. (2025) illustrate initiatives that strengthen village enterprises and coastal MSMEs, but higher business activity produces local government revenue only when it is connected to legally authorized taxes, levies, asset income, or other legitimate sources supported by effective administration (Republic of Indonesia, 2022, 2023).

Strategies to Increase PAD and Fiscal Independence

The first strategy is to intensify local tax administration by updating taxpayer and taxable-object databases, validating records, supervising compliance, collecting arrears, and regularly comparing targets with actual receipts. This approach is intended to ensure that identified revenue potential is collected effectively and transparently.

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Intensification must remain within the legally authorized types of taxes, tax bases, rates, and collection procedures; higher revenue cannot be pursued through charges outside the authority of local government (Republic of Indonesia, 2022, 2023).

The second strategy is to optimize local levies and digitalize payment channels. Easier payment mechanisms can improve service quality, recordkeeping, and supervision. Digital payment systems should be accompanied by public communication, transaction reconciliation, internal controls, and evaluation so that digitalization becomes an administrative improvement rather than merely a change in payment channel. Evidence from MSME digital assistance in Ruray et al. (2025), although focused on marketing rather than tax collection, illustrates the importance of user capacity and digital literacy.

The third strategy is stronger coordination across local government units. Revenue targets should be set realistically based on identifiable potential, supported by clear responsibility assignments, periodic monitoring, and follow-up on gaps between targets and realization. Transparent reporting can also strengthen accountability and provide stakeholders with more reliable fiscal performance signals. This approach is consistent with the coordination and accountability principles emphasized by OECD (2019).

The fourth strategy is to broaden the local economic base. Developing cultural and nature-based tourism, MSMEs, trade, services, investment, and productive use of local assets can expand economic activity over time. Education and higher-education development may also attract spending from outside the region through housing, food, transport, and other services. However, these activities should be designed so that economic benefits are connected to legitimate revenue instruments and do not impose disproportionate burdens on residents. Local evidence from Majojo et al. (2025), Majojo (2025), and Ruray et al. (2025) supports the potential of tourism, village enterprises, and MSMEs, although their effects on PAD are indirect and must be verified through actual cash receipts.

The strategy can be implemented across three time horizons. In the short term, priority should be given to data improvement, arrears collection, supervision, digital payments, and target evaluation. In the medium term, the government should broaden the tax and levy base, optimize local assets, and strengthen MSMEs, trade, tourism, and services. In the long term, priorities may include investment, productive-sector development, sustainable tourism, education, and commercially viable local government-owned enterprises. All strategies should comply with regulations, consider community capacity, and preserve the quality of public services. Related links between own-source revenue, transfers, and regional economic growth have also been discussed by Sulaeman and Silvia (2019) and Alvaro (2022).

CONCLUSION

The fiscal independence ratios of Tidore Islands City during 2021–2025 were 5.09%, 4.22%, 7.56%, 5.87%, and 7.23%, respectively, with an arithmetic average of 6.00% based on the nominal values used in the research document and the unrounded annual ratios. Under the classification applied in this study, these values indicate very low fiscal independence and an instructive relationship pattern. PAD therefore remains small relative to intergovernmental transfers, limiting the degree to which local public financing can rely on revenue generated within the region.

Low fiscal independence is associated with the limited contribution of PAD, a fluctuating revenue structure dominated by other legitimate own-source revenue, the geographic challenges of an archipelagic territory, unequal revenue performance across local government units, and underutilized local economic potential. Strengthening PAD requires an integrated approach involving tax intensification, optimization of levies and local assets, payment digitalization, better databases and supervision, and the development of tourism, MSMEs, trade, services, education, investment, and other productive sectors.

The study is limited by its descriptive design and by reliance on the PAD-to-transfer ratio using the data available in the research document. Differences between the 2024 nominal figures in the source manuscript and BPS (2025), together with the need to verify final 2025 realization data, limit the extent to which the figures can be presented as fully reconciled official values. Future research should use verified Budget Realization Reports, extend the observation period, and incorporate additional indicators such as fiscal decentralization, PAD effectiveness, PAD growth, and financial dependence ratios.

RECOMMENDATIONS

The Government of Tidore Islands City should strengthen collaboration with higher-education institutions in the region through education promotion, student-recruitment information, and partnerships with schools and other local governments. Such promotion may be delivered through official information channels, education fairs, institutional cooperation, and outreach activities so that prospective students from outside Tidore are more aware of local higher-education opportunities.

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An increase in students, families, lecturers, and academic activities from outside the city may raise demand for housing, food, transportation, trade, and local services, thereby stimulating local economic circulation. The local government and universities should ensure that these benefits involve local MSMEs and are developed sustainably. Higher-education promotion should therefore be treated as a local economic-development strategy rather than as a direct PAD source. Its effects should be evaluated using indicators such as the number of out-of-region students, supporting business activity, and MSME participation, while maintaining educational quality and public-service standards.

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