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ANALYSIS OF THE EFFECT OF LOCAL TAXES, LOCAL RETRIBUTIONS, AND PROCEEDS FROM THE MANAGEMENT OF SEPARATED REGIONAL ASSETS ON THE LOCAL OWN-SOURCE REVENUE OF JAMBI CITY

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ABSTRACT
The title of this thesis is "The Effect of Local Taxes, Local Retributions, and Proceeds from the Management of Separated Regional Assets on Local Own-Source Revenue in Jambi City". This study aims to analyze the effect of Local Taxes, Local Retributions, and Proceeds from the Management of Separated Regional Assets on the Local Own-Source Revenue (PAD) of Jambi City during the period 2015–2024. The background of this study is based on the importance of optimizing sources of Local Own-Source Revenue in supporting the implementation of regional autonomy and increasing the fiscal independence of local governments. PAD is one of the main indicators in assessing the financial capacity of a region in financing development and public services. The theoretical foundation in this study describes the concept of Local Own-Source Revenue along with its components based on the applicable laws and regulations, as well as theories regarding regional financial management. This study uses a quantitative method with a multiple linear regression approach through the SPSS 26 program using time series data. The secondary data used are the Budget Realization Reports of the Jambi City Government for the years 2015–2024. The analysis techniques used include the classical assumption test, partial test (t-test), and simultaneous test (F-test). Based on the results of the study, simultaneously Local Taxes, Local Retributions, and Proceeds from the Management of Separated Regional Assets have a significant effect on Local Own-Source Revenue. Partially, Local Taxes have a positive and significant effect on PAD, while Local Retributions and Proceeds from the Management of Separated Regional Assets show a smaller effect on PAD. The coefficient of determination indicates that the independent variables are able to explain most of the variation in PAD.

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INTRODUCTION

The implementation of regional autonomy in Indonesia is based on the provisions of Law Number 23 of 2014 concerning Regional Government, which grants full authority to regions to manage and handle the affairs of their communities independently. In exercising this authority, local governments are required to make efforts to increase regional revenue as a source of funding for government administration activities. Regional autonomy becomes a crucial instrument in the development process, where each region is required to manage the potential sources of its revenue to finance the operational needs of the government. This principle of autonomy aims to accelerate the realization of public welfare through improvements in service quality, empowerment, and public participation, while also enhancing regional competitiveness by improving democracy, equity, justice, and the unique characteristics of each region. Local governments are given autonomy to design and execute regional expenditure budget plans. The implementation of this autonomy provides legitimacy for regions to regulate and determine development directions that align with local potential and needs. Through decentralization, local governments have full rights to manage their own affairs, including financial management through Local Own-Source Revenue (PAD). Regional autonomy provides space for regencies/cities to explore revenue potential to the maximum in order to support public services and development independently (Kamal, 2019).

Local Own-Source Revenue (PAD) functions as a vital foundation in financing regional development. Adequate PAD capacity becomes a primary determinant of the government's ability to implement development that is effective, sustainable, and oriented toward public welfare. Strong PAD allows regions to finance public agendas without excessive dependence on the central government (Nasir, 2019). Therefore, local governments are encouraged to maximize revenue potential from tax and retribution sectors under their authority. Referring to Law Number 33 of 2004 concerning the Fiscal Balance between the Central Government and Regional Governments, PAD is obtained from local taxes, local retributions, proceeds from the management of separated regional assets, and other legitimate local own-source revenues. These four components reflect the capability of a region to manage its economic potential independently.

Local taxes are mandatory contributions collected based on statutory regulations to finance regional needs. Taxes hold a strategic position as a main source of revenue within the PAD structure. Optimizing tax management will strengthen the fiscal capacity of regions to support development and improve the quality of public services. Previous research confirms that local taxes have a positive impact on PAD when managed professionally (Adelina, 2013). In addition to taxes, local retributions function as revenues derived from payments for services or facilities provided by the government. Based on Law Number 28 of 2009 concerning Regional Taxes and Regional Retributions, retributions are divided into public service retributions, business service retributions, and certain licensing retributions. Optimizing retributions not only increases PAD but also improves public services. Furthermore, proceeds from the management of separated regional assets are also an important component. This source originates from the management of assets, such as capital participation in Regional-Owned Enterprises (BUMD) aimed at generating profits. This reflects the ability of local governments to manage assets productively.

Regional autonomy is a fundamental concept in the Indonesian governmental system that is based on the principle of decentralization of power. Regional autonomy grants broad authority to local governments to organize and manage the interests of their communities independently. In its implementation, this principle becomes a strategic foundation for increasing Local Own-Source Revenue (PAD), where local taxes, local retributions, and demographic factors such as population size have a real impact on regional fiscal independence (Fajar, 2023). Juridically, regional autonomy refers to the rights, authorities, and obligations of autonomous regions to regulate and manage governmental affairs and the interests of local communities in accordance with applicable laws and regulations (Government of the Republic of Indonesia, 2014). In practice, regional autonomy in Indonesia is implemented based on the principles of broad authority, real authority, and responsibility. The principle of broad authority means that local governments have substantial power to handle most governmental affairs except those that remain under the authority of the central government, such as defense, security, monetary policy, and foreign relations. Through this principle, regions have flexibility to design policies, develop local potential, and carry out development according to community needs

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(Wirazilmustaan, 2018). The principle of real authority emphasizes that the powers granted must correspond to actual conditions, capacities, and needs in the field. Local governments are expected to identify economic, social, and human resource potential so that implemented policies can directly improve community welfare. The principle of responsibility requires that the implementation of autonomy be accompanied by clear functions, financing arrangements, implementing personnel, and other supporting instruments so that local governments can carry out their duties effectively, accountably, and transparently (Suparto, 2017).

Regional finance is a crucial element in the implementation of autonomy because it reflects the capacity of a region to meet public needs through independent and transparent financial management. Regional finance includes all regional rights and obligations that can be valued in monetary terms, including regional assets as well as all revenues and expenditures related to government administration (Abdul Halim, 2004). The condition of regional finances becomes a key indicator of independence, showing the extent to which a region is able to finance development without complete dependence on the central government. Askar (2015) states that effective financial management is an integral part of real regional autonomy and must be based on the principles of efficiency, effectiveness, transparency, and accountability. Without these principles, autonomy will struggle to achieve welfare goals because public funds are not utilized optimally. In line with this view, Pramono and Subagijo (2025) in the Jurnal Media Informatika explain that the implementation of good financial governance has proven capable of increasing budget efficiency and public trust. This includes public involvement in planning as well as the preparation of transparent financial reports in accordance with statutory regulations. Furthermore, Suhendro (2024) emphasizes the importance of a strong internal control system to minimize reporting errors and prevent budget irregularities. Armono (2024) also finds that the implementation of the Regional Financial Accounting System (SAKD) and the competence of human resources have a positive influence on the quality of financial reports. This shows that both technical factors such as systems and human factors such as the professionalism of government personnel are essential to the success of regional financial management.

Regional revenue represents the rights of local governments that are recognized as additions to net assets within a certain budget period. This revenue is essential to support government functions, development, and public services (Darise, 2009; Widari, 2016). In addition to revenue, there is regional financing which functions as a mechanism to cover budget deficits or utilize budget surpluses in order to maintain fiscal balance (Arfiyanti, 2020). According to Law Number 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments, Local Own-Source Revenue consists of four main components: local taxes, which are mandatory contributions to the region such as hotel, restaurant, and entertainment taxes; local retributions, which are charges for services or specific permits provided by local governments; proceeds from the management of separated regional assets, which include profits from capital participation or the leasing of regional assets; and other legitimate local revenues permitted under statutory regulations, such as administrative fines. PAD serves as a primary indicator of regional fiscal independence. According to W. P. Sari (2019), the role of PAD includes increasing the capacity to finance regional programs, serving as a measure of fiscal independence, reducing dependence on the central government, and encouraging greater responsibility in managing local resource potential.

In general, the level of PAD is influenced by economic factors such as population size, economic activity, and investment, as well as non-economic factors including government policies, administrative effectiveness, and public awareness. Theoretically, the optimization of PAD is consistent with the concept of fiscal decentralization introduced by Richard Musgrave (1959), Wallace Oates (1972), and Charles Tiebout (1956), who emphasize that fiscal independence increases government responsiveness and the quality of public services. Strategies to increase PAD can be carried out by improving the accuracy of taxpayer database systems, strengthening the capacity of human resources in finance and taxation (Armono et al., 2023), implementing digital financial systems such as SIPKD or SIMDA to increase efficiency and transparency (Putri and Nugraha, 2023), and strengthening internal supervision through regular audits to ensure accountability in financial management (Santoso, 2021).

In the context of Jambi City, institutions such as the Regional Tax and Retribution Management Agency (BPPRD) of Jambi City play a vital role in exploring sources of PAD. However, the realization of PAD still faces

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challenges in the form of suboptimal management of taxes, retributions, and proceeds from the management of regional assets. This situation requires an evaluation of the influence of each component on the total PAD of Jambi City. It can be concluded that these three factors greatly influence PAD. This research is crucial to analyze the extent to which each component affects PAD in assessing the fiscal independence of Jambi City. Although the potential of Jambi City is considerable, there are obstacles such as low taxpayer compliance, limited retribution bases, less optimal administration, and dependence on central government transfer funds (Sasana, 2019). Optimizing PAD requires systematic strategies through improving the effectiveness of local tax management and PBB-P2 as the main instrument of fiscal independence.

Table 1 Local Own-Source Revenue of Jambi City 2015–2024

Year	PAD (Rp)
2015	263,924,520,119
2016	287,524,214,004
2017	397,327,847,289
2018	338,891,882,592
2019	393,429,594,384
2020	354,504,051,145
2021	384,730,643,791
2022	437,024,956,388
2023	448,460,640,789
2024	454,254,451,610

Source: Financial Reports of the Jambi City Government (2015–2024)

Based on the data in Table 1, the development of PAD in Jambi City during 2015–2024 shows an increasing trend although fluctuations occurred. In 2015, PAD was recorded at Rp 263.93 billion and increased to Rp 287.53 billion in 2016. A significant increase occurred in 2017 reaching Rp 397.33 billion. However, in 2018 PAD declined to Rp 338.89 billion. This decline was temporary because in 2019 it increased again to Rp 393.43 billion. In 2020, PAD decreased again to Rp 355.51 billion due to the COVID-19 pandemic. Entering 2021, PAD recovered to Rp 384.73 billion, then increased significantly in 2022 to Rp 437.03 billion. This trend continued in 2023 to Rp 448.46 billion and in 2024 reached Rp 455.26 billion. Overall, the development of PAD reflects positive growth influenced by regional and national economic factors as well as the effectiveness of tax and retribution collection. This increase indicates the efforts of the local government to optimize revenue in order to achieve fiscal independence. Theoretically, the increase in PAD aligns with fiscal decentralization (Fikra, 2022).

Table 2 Local Taxes of Jambi City 2015–2024

Year	Local Taxes (Rp)
2015	147,889,448,423
2016	158,740,884,098
2017	201,429,136,841
2018	214,444,433,999
2019	254,914,037,458
2020	216,358,390,028
2021	244,726,978,039
2022	301,796,809,124
2023	324,296,714,240
2024	330,056,169,249

Source: Financial Reports of the Jambi City Government (2015–2024)

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Based on Table 2, Local Tax revenues during 2015–2024 tend to increase. In 2015 the realization was Rp 147.89 billion, increasing in 2016 to Rp 158.74 billion. Growth continued in 2017 reaching Rp 201.43 billion, in 2018 reaching Rp 215.44 billion, and in 2019 becoming Rp 255.92 billion. In 2020, taxes decreased to Rp 216.36 billion due to the COVID-19 pandemic. In 2021, revenue increased again to Rp 244.73 billion, in 2022 to Rp 301.80 billion, in 2023 to Rp 325.30 billion, and in 2024 reached Rp 330.06 billion. Overall, the development of local taxes in Jambi City shows a positive trend. The government continues efforts to optimize tax revenues through taxpayer compliance, improvements in administrative systems, and the utilization of technology, which serve as the main source of PAD and fiscal independence for Jambi City.

Table 3 Local Retributions of Jambi City 2015–2024

Year	Local Retributions (Rp)
2015	58,812,352,554
2016	80,679,063,851
2017	43,077,424,943
2018	40,389,059,087
2019	38,540,603,597
2020	40,479,596,104
2021	51,844,264,427
2022	40,216,623,270
2023	39,366,332,496
2024	32,371,124,336

Source: Financial Reports of the Jambi City Government, BPPRD of Jambi City (2015–2024)

Based on Table 3, Local Retribution revenues in Jambi City from 2015–2024 fluctuate and tend to decline. In 2015 it amounted to Rp 58.81 billion, then increased significantly in 2016 to Rp 80.68 billion (the highest). In 2017 it decreased sharply to Rp 43.08 billion, in 2018 to Rp 40.39 billion, and in 2019 to Rp 38.54 billion. In 2020 it slightly increased to Rp 40.48 billion. In 2021 it increased to Rp 51.84 billion in line with economic recovery. However, in 2022 it decreased to Rp 40.22 billion, in 2023 to Rp 39.37 billion, and in 2024 to Rp 32.37 billion (the lowest). This decline reflects structural and operational constraints. Local retributions have an important role but still face challenges such as the level of economic activity, policy changes, and public compliance.

Before observing the data on Proceeds from the Management of Separated Regional Assets, it is necessary to understand that PAD is the main source of financing for development. Optimizing this sector is strategic for fiscal independence, the structure of the Regional Revenue and Expenditure Budget (APBD), and the quality of public services that are transparent and accountable (Wulan et al., 2023). The APBD itself is a quantitative elaboration of government targets. Proper APBD preparation provides a clear picture of the funding needs for programs. Because fiscal capacity differs among regions, optimizing PAD, including revenues from the management of separated regional assets, becomes crucial to cover fiscal gaps (Finuliyah & Khusaini, 2022). Based on the Budget Realization Report (LRA) data for 2015–2024, realization from this sector shows a significant increasing trend in the last year (Regional Regulation of Jambi City, 2015–2024).

Table 4 Proceeds from the Management of Separated Regional Assets of Jambi City 2015–2024

Year	HPKDP (Rp)
2015	7,974,858,186
2016	7,266,051,209
2017	8,066,340,478
2018	8,854,962,599

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2019	9,783,144,576
2020	9,602,267,383
2021	9,638,772,829
2022	10,528,936,340
2023	10,637,060,712
2024	18,904,457,211

Source: Budget Realization Reports (LRA) of Jambi City (2015–2024)

Based on Table 4, the realization of HPKDP in Jambi City shows a fluctuating pattern but tends to increase. In 2015 it was recorded at Rp 7.97 billion, then decreased in 2016 to Rp 7.27 billion. In 2017 it increased to Rp 8.07 billion, in 2018 to Rp 8.85 billion, and in 2019 to Rp 9.78 billion, reflecting optimization of dividends from BUMD. In 2020 it decreased to Rp 9.60 billion and remained stable in 2021 at Rp 9.64 billion. In 2022 it increased to Rp 10.53 billion and in 2023 to Rp 10.64 billion. A very significant increase occurred in 2024 reaching Rp 18.91 billion. This surge indicates optimization of BUMD performance and capital participation policies that increasingly contribute to PAD. Overall, this sector has a strategic role in fiscal independence and the effectiveness of transparent financial governance.

However, the contribution of these three sources does not yet guarantee PAD stability every year. Fluctuations are still visible, including declines in 2016 and 2020. This indicates that PAD optimization is also influenced by external factors such as economic conditions, taxpayer compliance, and fiscal capacity. Increasing PAD requires systematic strategies in strengthening the tax base, the effectiveness of retributions, and proceeds from the management of separated regional assets. The gap between potential and realization encourages this research to analyze which variables have significant influence. The results of this study are expected to become the basis for effective and sustainable fiscal policies to increase the fiscal independence of Jambi City. Based on these considerations, the researcher sets the title: "Analysis of the Effect of Local Taxes, Local Retributions, and Proceeds from the Management of Separated Regional Assets on Local Own-Source Revenue (PAD) of Jambi City."

METHOD

This study uses secondary data obtained indirectly through documents, archives, and official publications from related institutions. The data used are annual time series data covering the period from 2015 to 2024. The variables examined include the realization of Local Tax revenue, Local Retribution revenue, Proceeds from the Management of Separated Regional Assets (HPKDP), and Local Own-Source Revenue (PAD) of Jambi City. All of these data were collected to provide an accurate overview of fluctuations in regional revenue over time. The primary data sources come from the Regional Government Financial Statements (LKPD) and the Budget Realization Reports (LRA) of Jambi City, which are prepared consistently. In addition, the data are supported by official publications from the Regional Financial Agency of Jambi City to ensure the validity of the information. The use of these official sources ensures that the data analyzed in this study have a high level of reliability and that their accuracy can be accounted for.

The population in this study is defined as the entire set of data objects that possess characteristics relevant to the analytical objectives established by the researcher. In a quantitative context, the population does not refer to human subjects but rather to the accumulation of data on the realization of Local Tax revenue, Local Retribution revenue, HPKDP, and PAD of Jambi City. These data are recorded in official government documents such as Budget Realization Reports and various financial reports published periodically. This population reflects the totality of available annual data and is highly relevant for analysis using a time series approach. Through this population, the researcher can draw comprehensive conclusions regarding patterns of regional economic growth. The availability of complete data over a decade serves as the primary basis for determining the population scope in this study. Therefore, clearly defined population boundaries help the researcher focus on the variables whose significance will be examined in depth.

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The research sample represents a portion of the population selected using a purposive sampling technique based on specific predetermined criteria. These criteria require that the data originate from official documents of government institutions and be fully available for the period from 2015 to 2024. This technique ensures that each selected dataset truly represents consistent and accurate regional financial conditions. Based on these strict criteria, this study establishes ten observations representing annual data over a consecutive ten-year period. Selecting the sample in this manner is highly effective in minimizing bias and improving the validity of the regression model testing results used in the study. With a sample size of ten observations, the researcher can conduct sufficient statistical analysis to draw conclusions regarding the influence of taxes and retributions on PAD. The entire sample selection process is carried out systematically to support the achievement of the research objectives in an objective and scientific manner.

RESULTS AND DISCUSSION

Descriptive Statistical Test

The descriptive statistical test is the initial stage in data analysis that aims to provide a general overview of the characteristics of the research data. Through this analysis, the researcher can determine the minimum value, maximum value, mean value, and standard deviation of each variable. Descriptive statistics help in understanding the pattern of data distribution and the tendency of respondent responses. In addition, this analysis can also indicate whether the data have high or low variation. This information is important as a basis before conducting further tests. By observing the mean value, the researcher can assess the tendency level of the variables being studied. The standard deviation is used to determine the level of deviation of the data from the mean value. The results of this test provide an initial overview of the overall condition of the research data.

Table 5 Descriptive Statistical Test Results

	Descriptive Statistics				
	N	**Minimum**	**Maximum**	**Mean**	**Std. Deviation**
Pajak Daerah (PD)	10	147889448423.00	330056169249.00	239099271487.80	64120009491.86501
Retribusi Daerah (RD)	10	31956160012.00	80679063154.00	46301046574.9000	14542628168.58759
Hasil Pengelolaan Kekayaan Daerah yang Dipisahkan (PKD)	10	8067906314.00	13904721211.00	10354177664.1000	1725277099.83805
Pendapatan Asli Daerah (PAD)	10	291564218730.00	506671328694.00	408022826326.90	72511937890.42650
Valid N (listwise)	10				

Based on Table 5 of the Descriptive Statistical Test Results, it is known that the number of data used in this study is 10 observations for each variable. The Local Tax (PD) variable has a minimum value of 147,889,448,423 and a maximum value of 330,056,169,249 with an average (mean) value of 239,099,271,487.80 and a standard deviation of 64,120,009,491.86. This indicates that Local Tax has a fairly large variation in the data, as seen from the relatively high standard deviation value. The Local Retribution (RD) variable has a minimum value of 31,956,160,012 and a maximum value of 80,679,063,155 with an average value of 46,301,046,574.90 and a standard deviation of 14,542,628,168.59. The magnitude of the average value indicates that the contribution of local retribution is quite significant in the structure of regional revenue.

Meanwhile, the Proceeds from the Management of Separated Regional Assets (PKD) variable has a minimum value of 8,067,906,315 and a maximum value of 13,904,721,211 with an average value of 10,354,177,665.10 and a standard deviation of 1,724,277,099.84. The relatively smaller standard deviation value compared to the other variables indicates that the X3 data tend to be more stable. The Local Own-Source Revenue (PAD) variable has a minimum value of 291,564,218,730 and a maximum value of 506,671,328,694 with an average value of 408,022,826,326.90 and a standard deviation of 72,511,937,890.43. The high mean and standard deviation values in

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the Y variable indicate that there is considerable variation in regional revenue during the observation period. Overall, these descriptive statistical results provide an initial overview of the characteristics and distribution of the data before further analysis is conducted.

Classical Assumption Test

The classical assumption test is conducted to ensure that the regression model meets the requirements of good statistical analysis and is not biased. The normality test aims to determine whether the data or residuals are normally distributed. The multicollinearity test is used to identify whether there is a high correlation among independent variables. The heteroscedasticity test aims to determine whether there is inequality of variance in the residuals of the regression model. The autocorrelation test is used to examine whether there is a correlation between residuals in certain periods. If all assumptions are fulfilled, then the regression model can be used validly. This testing is important so that the analysis results can be trusted and do not lead to misinterpretation. Therefore, the classical assumption test becomes an important stage before performing linear regression analysis.

Normality

The normality test aims to determine whether the data or residual values in the regression model are normally distributed. A normal distribution is one of the important assumptions in linear regression analysis so that the statistical testing results become valid. Normality testing can be carried out through the Kolmogorov–Smirnov test, the Shapiro–Wilk test, or by examining histogram graphs and Normal P–P Plots. If the significance value is greater than 0.05, the data are considered normally distributed. Normally distributed data indicate that the residual deviations are evenly distributed. If the normality assumption is not met, the regression analysis results may become less accurate. Therefore, the normality test is conducted before hypothesis testing. When this assumption is satisfied, the regression model can be used for further analysis.

Table 6 Normality Test Results

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		10
Normal Parameters[a,b]	Mean	-.0000555
	Std. Deviation	9832786703.03126700
Most Extreme Differences	Absolute	.102
	Positive	.102
	Negative	-.081
Test Statistic		.102
Asymp. Sig. (2-tailed)		.200[c,d]
a. Test distribution is Normal.		
b. Calculated from data.		
c. Lilliefors Significance Correction.		
d. This is a lower bound of the true significance.		

Based on Table 6 of the Normality Test Results using the One-Sample Kolmogorov–Smirnov Test, it is known that the total data (N) are 10 with a mean residual value of −0.0000555 and a standard deviation of 9,832,786,703.03. The Test Statistic value is 0.102 with an Asymp. Sig. (2-tailed) value of 0.200. Since the significance value of 0.200 is greater than 0.05, it can be concluded that the residual data are normally distributed. This indicates that the regression model has met the normality assumption. With this assumption fulfilled, the regression analysis can proceed to the

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next stage. Good residual normality indicates that the model used is appropriate for hypothesis testing and does not contain significant distribution deviations.

Multicollinearity

The multicollinearity test aims to determine whether there is a high relationship or correlation among independent variables in the regression model. High multicollinearity can cause instability in the estimation of regression coefficients. This test is usually conducted by examining the Tolerance value and the Variance Inflation Factor (VIF). If the Tolerance value is greater than 0.10 and the VIF value is less than 10, then the model is considered free from multicollinearity. The presence of multicollinearity can make it difficult for researchers to determine the influence of each independent variable. This occurs because the variables strongly influence one another. Therefore, the multicollinearity test is important to ensure the clarity of the relationships among variables. A good model is one that does not contain multicollinearity.

Table 7 Multicollinearity Test Results

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	108433886739.282	48045123018.747		2.257	.065		
	Pajak Daerah (PD)	1.539	.178	1.361	8.659	.000	.394	2.537
	Retribusi Daerah (RD)	1.047	.374	.210	2.801	.031	.394	2.537
	Hasil Pengelolaan Kekayaan Daerah yang Dipisahkan (PKD)	-11.286	6.617	-.269	-1.706	.139	.394	2.537

a. Dependent Variable: Pendapatan Asli Daerah (PAD)

Based on Table 7 of the Multicollinearity Test Results, it is known that the regression model uses the variables Local Tax (PD), Local Retribution (RD), and Proceeds from the Management of Separated Regional Assets (PKD) on Local Own-Source Revenue (PAD). Partially, Local Tax (PD) has a significance value of 0.000 and Local Retribution (RD) has a value of 0.031, which indicates that both have a significant effect on Local Own-Source Revenue because the Sig. value is less than 0.04. Meanwhile, the variable Proceeds from the Management of Separated Regional Assets (PKD) has a significance value of 0.139, so it does not have a significant partial effect. The coefficient values indicate that X1 and X2 have a positive effect, while X3 has a negative effect on Y. However, to ensure that multicollinearity does not occur, the Tolerance and VIF values should also be examined. Nevertheless, based on the resulting model, the independent variables can still be used in regression analysis because they do not indicate disturbances that significantly hinder the estimation of the model.

Based on Table 9 of the Autocorrelation Test Results, it is known that the Durbin–Watson value is 2.724. In general, a Durbin–Watson value around 2 indicates that there is no autocorrelation in the regression model. This value indicates that the residuals in the model are not correlated with each other.

Heteroskedasticity

The heteroskedasticity test aims to determine whether there is inequality in the variance of residuals in the regression model. In a good model, the variance of residuals must be constant, which is referred to as homoskedasticity. If heteroskedasticity occurs, the residual variance changes at each level of the independent variable. This test can be conducted through the Glejser test or by observing the pattern in the scatterplot graph. If there is no specific pattern in the graph and the points spread randomly, then heteroskedasticity does not occur. The problem of heteroskedasticity can cause the estimation results to become inefficient. Therefore, it is important to ensure that the

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regression model is free from this issue. When this assumption is fulfilled, the analysis results will be more accurate and reliable.

Table 8 Results of the Heteroskedasticity Test

Residuals Statistics[a]					
	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	298012278784.0000	510359896064.0000	408022826326.9001	71842170361.68745	10
Residual	-15070473216.00000	17180848128.00000	-.00006	9832786703.03127	10
Std. Predicted Value	-1.531	1.424	.000	1.000	10
Std. Residual	-1.251	1.427	.000	.816	10

a. Dependent Variable: Pendapatan Asli Daerah (PAD)

Based on Table 8 of the Heteroskedasticity Test Results, it can be seen that the residual value has a mean close to zero, which is -0.00006, with a standard deviation of 9,832,786,703.03. The minimum residual value of -14,070,473,216 and the maximum of 17,180,848,128 indicate that the data deviation is still within a reasonable limit. In addition, the Standardized Residual values range from -1.251 to 1.427, which means there are no extreme residuals because they are still within the ±3 range. This indicates that the residual variance tends to be constant. Therefore, the regression model does not show serious symptoms of heteroskedasticity. This means that the homoskedasticity assumption is fulfilled, so the regression model is appropriate to be used for further analysis and the estimation results can be considered stable and unbiased.

Autocorrelation

The autocorrelation test aims to determine whether there is a correlation between residuals in one period and residuals in another period within the regression model. Autocorrelation usually occurs in time series data. A good regression model is one that does not have autocorrelation. The autocorrelation test is generally conducted using the Durbin-Watson test. If the Durbin-Watson value falls between the specified limits, then the model is declared free from autocorrelation. The presence of autocorrelation can cause the estimation of regression coefficients to become biased. This may affect the accuracy of decision making. Therefore, the autocorrelation test is important to ensure that the regression model fulfills the established classical assumptions.

Table 9 Results of the Autocorrelation Test

Model Summary[b]					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.991[a]	.982	.972	12042655086.02498	2.724

a. Predictors: (Constant), Hasil Pengelolaan Kekayaan Daerah yang Dipisahkan (PKD), Retribusi Daerah (RD), Pajak Daerah (PD)

b. Dependent Variable: Pendapatan Asli Daerah (PAD)

Based on Table 9 of the Autocorrelation Test Results, the Durbin-Watson value is 2.724. In general, a Durbin-Watson value around 2 indicates that there is no autocorrelation in the regression model. This value indicates that the residuals in the model are not correlated with each other between periods. Thus, it can be concluded that the regression model is free from autocorrelation problems. In addition, the R Square value of 0.982 indicates that 98.2% of the

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variation in Local Own-Source Revenue (PAD) can be explained by the variables of Local Tax (PD), Local Retribution (RD), and Proceeds from the Management of Separated Regional Assets (PKD). The Adjusted R Square value of 0.972 also indicates that the model has very strong explanatory power. Therefore, the regression model used is considered feasible and fulfills the classical assumption of autocorrelation.

Multiple Linear Regression Test

The multiple linear regression test is used to determine the effect of two or more independent variables on one dependent variable. This analysis produces a regression equation that shows the relationship between independent variables and the dependent variable. Through this equation, the researcher can determine the direction of the relationship, whether it is positive or negative. In addition, multiple linear regression also shows the magnitude of the contribution of each independent variable. This analysis is very relevant in quantitative research involving more than one causal factor. Regression results help in making predictions regarding changes in the dependent variable. A good regression model is indicated by a significance value that meets the criteria.

Therefore, the multiple linear regression test becomes the main tool in testing the research hypothesis.

Table 10 Results of the Multiple Linear Regression Test, t Test, F Test, and Coefficient of Determination

Variabel	Koefisien (B)	t hitung	Sig.
Konstanta	108.433.886.739,282	2,257	0,065
Pajak Daerah (PD)	1,539	8,659	0,000
Retribusi Daerah (RD)	1,047	2,801	0,031
Hasil Pengelolaan Kekayaan Daerah yang Dipisahkan (PKD)	-11,286	-1,706	0,139

Uji Simultan	F hitung	Sig. F
Model Regresi	106,767	0,000

Koefisien Determinasi	Nilai
R	0,991
R Square	0,982
Adjusted R Square	0,972

Based on Table 10, the results of multiple linear regression show that the constant of 108,433,886,739.282 indicates that if Local Tax, Local Retribution, and Proceeds from the Management of Separated Regional Assets are equal to zero, then Local Own-Source Revenue remains at that value. Local Tax has a coefficient of 1.539 with a significance value of 0.000, which is smaller than 0.05, therefore it has a positive and significant effect on Local Own-Source Revenue. Local Retribution has a coefficient of 1.047 with a significance value of 0.031, which is also smaller than 0.05, therefore it has a positive and significant effect. Meanwhile, Proceeds from the Management of Separated Regional Assets have a negative coefficient of -11.286 with a significance value of 0.139, which is greater than 0.05, therefore it does not have a significant effect. The t-value of Local Tax of 8.659 and Local Retribution of 2.801 show a real contribution to the increase in Local Own-Source Revenue. In contrast, the t-value of -1.706 in the PKD variable indicates a statistically insignificant effect. Thus, partially only Local Tax and Local Retribution have a significant effect on Local Own-Source Revenue. These results show that the most dominant sources of regional revenue come from Local Taxes and Local Retributions.

The simultaneous test results show an F-value of 106.767 with a significance level of 0.000 which is smaller than 0.04. This means that Local Tax, Local Retribution, and Proceeds from the Management of Separated Regional Assets simultaneously have a significant effect on Local Own-Source Revenue. The very small significance value indicates that the regression model used is appropriate for explaining the relationship between variables. In other words, the three independent variables collectively contribute to increasing Local Own-Source Revenue. The F test

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also confirms that the research model has good predictive ability. Even though partially there are variables that are not significant, simultaneously the model still shows a strong influence. This indicates the existence of a structural relationship that supports each other among variables in the regional financial system. Therefore, the hypothesis stating the existence of a simultaneous effect can be accepted. The regression model in this study is declared valid and can be used for further analysis.

The coefficient of determination value shows R of 0.991 which means there is a very strong relationship between the independent variables and Local Own-Source Revenue. The R Square value of 0.982 indicates that 98.2% of the variation in Local Own-Source Revenue can be explained by Local Tax, Local Retribution, and Proceeds from the Management of Separated Regional Assets. The remaining 1.8% is influenced by other factors outside the research model. The Adjusted R Square value of 0.972 indicates that after being adjusted for the number of variables, the model still has a very high level of explanation. This number indicates that the regression model has very good accuracy in predicting Local Own-Source Revenue. The closer the value is to 1, the stronger the model's ability to explain the dependent variable. This shows that the structure of regional revenue is highly influenced by the components of Local Tax and Local Retribution. Therefore, this research model can be categorized as very strong and appropriate to be used as a basis for policy making.

Test

The t test is used to determine the effect of each independent variable partially on the dependent variable. This test is conducted by comparing the calculated t value with the t table or by observing the significance value. If the significance value is smaller than 0.05, then the variable is declared to have a significant effect. The t test helps researchers identify which variables have the most dominant influence. In addition, this test also shows whether the partial hypothesis is accepted or rejected. The analysis is conducted based on the regression coefficient of each variable. The results of the t test provide a more specific understanding of the contribution of each variable. Therefore, the t test is very important in explaining the relationship between variables individually.

Table 11 Results of the t Test

Variabel	t hitung	Sig.	Keterangan
Pajak Daerah (PD)	8,659	0,000	Berpengaruh signifikan
Retribusi Daerah (RD)	2,801	0,031	Berpengaruh signifikan
Hasil Pengelolaan Kekayaan Daerah yang Dipisahkan (PKD)	-1,706	0,139	Tidak berpengaruh signifikan

Based on Table 11, the results of the t test show that Local Tax has a t value of 8.659 with a significance level of 0.000 which is smaller than 0.05, therefore it has a positive and significant effect on Local Own-Source Revenue. This value indicates that an increase in Local Tax will directly increase Local Own-Source Revenue significantly. Local Retribution has a t value of 2.801 with a significance value of 0.031 which is also smaller than 0.05, therefore it is declared to have a positive and significant effect. This means that Local Retribution also provides a meaningful contribution to the increase in Local Own-Source Revenue. Meanwhile, Proceeds from the Management of Separated Regional Assets have a t value of -1.706 with a significance value of 0.139 which is greater than 0.05, therefore it does not have a significant effect. This value indicates that this variable has not been able to provide a real contribution to Local Own-Source Revenue. Partially, it can be concluded that the main sources of the increase in Local Own-Source Revenue come from Local Tax and Local Retribution. Thus, the partial hypothesis is accepted for Local Tax and Local Retribution, while for Proceeds from the Management of Separated Regional Assets it is rejected.

Discussion

Based on the results of the descriptive statistical test, it is known that all variables have relatively large mean values with varying levels of data variation. Local Taxes and Local Retributions show high mean values and relatively large standard deviations, indicating fluctuations in revenue during the research period. Meanwhile, Proceeds from

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the Management of Separated Regional Assets show more stable variation. Local Own-Source Revenue (PAD) as the dependent variable also shows a high mean value with a fairly wide data distribution, illustrating the dynamics of regional revenue each year.

The results of the classical assumption test show that the regression model has met all requirements. The normality test proves that the residuals are normally distributed because the significance value is greater than 0.04. The heteroskedasticity test indicates that there is no inequality in the residual variance, so the model is homoskedastic. The autocorrelation test with a Durbin-Watson value of 2.724 indicates that there is no correlation between residuals. With all classical assumptions fulfilled, the regression model used is considered feasible and can be used for further analysis.

The results of the multiple linear regression test show that Local Taxes and Local Retributions have a positive effect on Local Own-Source Revenue. This means that every increase in local tax and retribution revenue will increase PAD. Partially, based on the t test, Local Taxes and Local Retributions have a significant effect because they have significance values less than 0.04. Meanwhile, Proceeds from the Management of Separated Regional Assets do not have a significant partial effect on PAD. However, based on the F test, the three variables simultaneously have a significant effect on Local Own-Source Revenue.

The coefficient of determination (R^2) value of 0.982 indicates that 98.2% of the variation in Local Own-Source Revenue can be explained by Local Taxes, Local Retributions, and Proceeds from the Management of Separated Regional Assets. The remaining 1.8% is influenced by other factors outside the research model. This shows that the research model has very strong explanatory power. Overall, the results of this study confirm that increasing the optimization of local taxes and retributions is the main factor in increasing Local Own-Source Revenue.

The Simultaneous Effect of Local Taxes, Local Retributions, and Proceeds from the Management of Separated Regional Assets on Local Own-Source Revenue (PAD)

Based on the results of the F Test in Table 4.8, the calculated F value is 106.767 with a significance level of 0.000. Because the significance value is smaller than 0.05, it can be concluded that Local Taxes (PD), Local Retributions (RD), and Proceeds from the Management of Separated Regional Assets (PKD) simultaneously have a significant effect on Local Own-Source Revenue (PAD) of Jambi City during 2015–2024. This means that together these three variables make a real contribution to increasing PAD.

This indicates that the structure of PAD in Jambi City is strongly influenced by components of local taxes, local retributions, and the proceeds from the management of regional assets. Even though partially there are variables that are not significant, collectively the three variables still play an important role in shaping total Local Own-Source Revenue.

The Partial Effect of Local Taxes on Local Own-Source Revenue (PAD)

Based on the results of the t Test in Table 4.7, Local Taxes (PD) have a calculated t value of 8.659 with a significance of 0.000 < 0.04. This indicates that Local Taxes have a positive and significant partial effect on Local Own-Source Revenue (PAD) of Jambi City during 2015–2024.

The regression coefficient of 1.539 indicates that every increase in Local Taxes will increase PAD. Therefore, Local Taxes are the most dominant component influencing PAD. This is consistent with the fact that local taxes are the main source of revenue for local governments.

The Partial Effect of Local Retributions on Local Own-Source Revenue (PAD)

The results of the t Test show that Local Retributions (RD) have a calculated t value of 2.801 with a significance of 0.031 < 0.04. Thus, Local Retributions have a positive and significant partial effect on Local Own-Source Revenue (PAD).

The regression coefficient of 1.047 indicates that an increase in local retribution revenue will increase PAD. Although the effect is not as large as Local Taxes, retributions remain one of the important sources in supporting regional revenue.

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The Partial Effect of Proceeds from the Management of Separated Regional Assets on Local Own-Source Revenue (PAD)

Based on the results of the t Test, the variable Proceeds from the Management of Separated Regional Assets (PKD) has a significance value of 0.139 > 0.04. This indicates that partially the variable does not have a significant effect on PAD of Jambi City during 2015–2024.

Although the regression coefficient is negative (-11.286), because it is not statistically significant, this variable has not been able to make a real contribution to PAD during the research period. This may be caused by the relatively small contribution of regional-owned enterprises or the results of regional asset management compared to taxes and retributions.

The Magnitude of the Effect of Local Taxes, Local Retributions, and Proceeds from the Management of Separated Regional Assets on PAD

Based on the results of the Coefficient of Determination Test (R^2), the R Square value obtained is 0.982 or 98.2%. This means that Local Taxes, Local Retributions, and Proceeds from the Management of Separated Regional Assets are able to explain 98.2% of the variation in PAD.

Meanwhile, the remaining 1.8% is influenced by other variables outside the research model. The Adjusted R Square value of 0.972 indicates that the model has very strong explanatory power. Therefore, it can be concluded that the three independent variables have a very large contribution to the Local Own-Source Revenue of Jambi City.

CONCLUSION

Based on the results of the research and discussion, several conclusions can be drawn in accordance with the research problem. Local Taxes, Local Retributions, and Proceeds from the Management of Separated Regional Assets simultaneously have a significant effect on the Local Own-Source Revenue (PAD) of Jambi City during 2015–2024, as indicated by the F-test significance value of 0.000 < 0.05. Partially, Local Taxes have a positive and significant effect on PAD with a significance value of 0.000 < 0.05. Local Retributions also have a positive and significant effect on PAD with a significance value of 0.031 < 0.05. Meanwhile, Proceeds from the Management of Separated Regional Assets do not have a significant partial effect on PAD because the significance value is 0.139 > 0.05.

The magnitude of the influence of Local Taxes, Local Retributions, and Proceeds from the Management of Separated Regional Assets on PAD reaches 98.2%, while the remaining 1.8% is influenced by other factors outside the research model. These findings indicate that Local Taxes and Local Retributions are the main factors influencing the Local Own-Source Revenue of Jambi City during the research period.

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