International Journal of Technology and Education Research

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E-ISSN: 2986-0733

Analysis of The Growth Rate, Effectiveness and Contribution of Regional Taxes to The Original Regional Revenue of Gorontalo Province for the Period 2020-2024

Hapsa Yasin[1], Sahmin Noholo[2], Muliyani Mahmud[3]

[1 2 3]Jurusan Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Negeri Gorontalo

Corresponding Author: hapsayasin18@gmail.com, sahmin.noholo@ung.ac.id, muliyani@ung.ac.id

Abstract

This study aims to find out and analyze the growth rate, effectiveness, and amount of regional tax contribution to the original regional revenue of Gorontalo Province during the 2020-2024 period. The method used in this study is a descriptive method with a quantitative approach with the type of data used, namely secondary data. The analysis used is an analysis of growth rate, effectiveness and contribution. The results of this study show that the growth rate of regional taxes in Gorontalo Province during the 2020-2024 period shows unstable conditions and tends to fluctuate with an average of 5% included in the criteria of not succeeding. Meanwhile, the level of regional tax effectiveness in Gorontalo Province shows very good achievements with an average of 110%. Regional taxes make a huge contribution to the Regional Revenue of Gorontalo Province with an average of 84% which means that most of the original revenue of Gorontalo Province comes from regional taxes.

Keyword: Growth Rate, Effectiveness, Contribution, Regional Taxes, PKB, Regional Revenue.

INTRODUCTION

Reform brought many changes in the life of the nation and state in the Republic of Indonesia. One of the reforms that occurred was the reform of the relationship between the central government and local governments, better known as Regional Autonomy (Sudarsana et al., 2020). Granting broad, clear, and accountable autonomy and decentralization to districts and cities will result in fundamental changes in supervisory patterns and systems. This aims to enable

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local governments to make decisions that are more in line with the needs of their regions in improving services to the community that have an impact on improving people's welfare (Harjito et al., 2020).

According to (Law (Law) Number 23 of 2014 concerning Regional Government, 2014) it is stated that "Regional Autonomy is the right, authority and obligation of autonomous regions to regulate and manage their own government affairs and the interests of the local community in the system of the Unitary State of the Republic of Indonesia". Regional autonomy requires each region to be independent and not too dependent on funding from the central government. As a leading sector in regional revenue, taxes are the main focus in efforts to increase Regional Original Revenue.

Law Number 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments (HKPD) aims to improve and reorganize financial relations between the central and regional governments more comprehensively. One of the main focuses of this law is the regulation of the transfer of funds from the central government to the regions, including the General Allocation Fund (DAU), the Special Allocation Fund (DAK), and the Regional Incentive Fund (DID). This law not only regulates regional taxes as in Law No. 28 of 2009, but also rearranges the mechanism for the distribution of funds from the central to the regions. Thus, Law No. 1 of 2022 has a wider scope and touches all financial aspects, both from regional revenue sources and those transferred by the central government. One of the important reforms carried out by Law No. 1 of 2022 is the regrouping of the types of regional taxes and levies that were previously regulated by Law No. 28 of 2009.

Each region must ensure that the revenue earned is sufficient to cover all expenses necessary for the needs of the region. Therefore, every local government is required to stimulate local economic growth in order to be able to utilize existing resources. The main challenge faced by local governments, both in the district and in the city, is how to increase revenue from regional taxes so that they are more independent in carrying out regional autonomy with broad authority (Rin Marka et al., 2023).

Each region hopes to show its own ability to overcome funding problems. This aspect of independence can be realized by reducing dependence on the Central Government by each Regional Government, through efforts to form Regional Original Revenue (PAD) (Sukrisno Agoes, 2019). (Djafar, 2022) explained that PAD is one of the sources of income obtained from the region itself in accordance with regional regulations. Ariyanti & Yudhaningsih (2020) in (Mulatsih et al., 2022) stated that the progress of a region is recognized when its PAD revenue is high, which also indicates a reduction in the dependence of the Regional Government on the Central

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E-ISSN: 2986-0733

Government in terms of funding the Regional Expenditure Budget (APBD).

Regional tax growth is a measure that compares regional tax revenue in a given year with the previous year. Darwin in (Mulatsih et al., 2021) stated that knowing growth for each component of income sources and expenditures, it can be used to evaluate potentials that need attention. (Hebimisa et al., 2017) defines the analysis of regional tax effectiveness as a comparison between the ability of local governments to achieve the planned Regional Original Revenue (PAD) with the targets set based on the actual potential in the region. From this, it can be assessed whether the implementation of regional taxes has been effective or not.

Gorontalo is a province located in the northern part of the island of Sulawesi. Each district or city in this province certainly has local potential that is able to support regional tax revenue, with the hope of playing a role in increasing Regional Original Revenue (PAD). The following is the Gorontalo Province Regional Original Revenue (PAD) revenue table for the 2020-2024 period:

Table 1. Realization of Gorontalo Province's PAD Budget

Realization of the PAD Budget / Year	Budget	Realization
2020	337.882.553.091,67	414.861.588.271,92
2021	400.778.561.529,00	510.804.052.686,52
2022	442.748.816.082,00	510.306.882.451,83
2023	505.005.590.137,00	514.189.265.361,68
2024	516.532.987.548,00	491.925.517.559,00

Source: Gorontalo Provincial Finance Agency, 2025

Based on the table above, it can be seen that the regional income of Gorontalo Province has fluctuated quite significantly during the 2020 - 2024 period. In 2020, the realization of PAD reached IDR 414,861,588,271.92, exceeding the budget target of IDR 337,882,553,091.67. This positive performance continues until 2023 de where the realization of PAD continues to exceed the set budget. However, in 2024 there will be a decline in the performance of PAD revenues, where the realization only reached IDR 491,925,517,559.00, lower than the budget of IDR 516,532,987,548.00. This decline shows that there are challenges in the management of PAD, especially in the collection of regional taxes as one of the main sources of revenue.

Based on the above background, the researcher is interested in finding out how much the growth rate, effectiveness rate, and contribution of Regional Tax revenues to the Original Regional Revenue of Gorontalo Province is. By analyzing the tax growth rate, effectiveness, and

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contribution of various types of regional taxes, it can assist local governments in formulating the right strategies to increase tax revenue, maintain consistency in achieving regional revenue targets, and support development in the regions in accordance with community needs. The growth rate is analyzed by looking at the realization of Gorontalo Province's revenue in the current year and the realization of Gorontalo Province's revenue in the previous year. The level of effectiveness is analyzed by looking at the realization of regional tax revenue on regional taxes in Gorontalo Province. Meanwhile, the contribution is analyzed by looking at the realization of tax revenue to the realization of regional revenue.

The difference between this research and previous studies is the use of analysis tools, where in previous studies only one or two analyses were used and the use of variables where previous studies only used one or two types of regional taxes. In this study, three different analyses were used, namely growth, effectiveness, and contribution and used variables of five types of regional taxes in Gorontalo Province. Thus the title "Analysis of the Growth Rate, Effectiveness and Contribution of Regional Taxes on Regional Original Revenue of Gorontalo Province for the 2017-2021 Period".

METHOD

The type of research conducted is research using a descriptive quantitative approach. Sugiyono (2008) said that descriptive is a measurement used in analyzing by describing the data that has been collected. The use of descriptive quantitative is because in this study the data collected will be analyzed and interpreted by describing the results of the calculation of Growth Ratio Analysis, Effectiveness Ratio Analysis, and Contribution Ratio Analysis. The object of this research is the type of regional tax that is a component of the Gorontalo Province PAD from 2020 to 2024. The source of data in this study is the report on the realization of the Gorontalo Province regional revenue and expenditure budget for the 2020-2024 period which has been prepared and provided by the Gorontalo Provincial Finance Agency. This research uses secondary data from the financial statements of the local government and the Gorontalo provincial financial agency, while the data collection technique is carried out by means of library research and document review. The data analysis technique uses growth rate analysis, effectiveness analysis, and contribution analysis.

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RESULTS AND DISCUSSION

Analysis Results

1. Growth Rate Analysis

Analysis of the Growth Rate of Regional Taxes

Table 2. Analysis of the Growth Rate of Regional Tax in Gorontalo Province

Regional Tax Growth Rate			
Year	**Realization (Rp)**	**Percentage**	**Criteria**
2020	352.171.235.900,00		
2021	400.748.368.370,00	14%	Tidak berhasil
2022	440.543.999.280,00	10%	Tidak berhasil
2023	432.906.096.022,00	-2%	Tidak berhasil
2024	420.369.695.407,00	-3%	Tidak berhasil
Rata-rata		5%	Tidak berhasil

Source: Data processed, 2025

Figure 1. Gorontalo Province Regional Tax Growth Rate Chart



Based on Figure 1, it is known that regional tax growth for the 2020-2024 period shows an unstable pattern. The highest growth occurred in 2021 at 14%, then experienced consecutive declines of -3% in 2024. The average growth is only 5%, and based on the criteria of the analysis in the category is not successful. This growth pattern illustrates that the increase in revenue has not been optimal. The decline from 2022 to 2024 indicates economic pressure, a decline in vehicle activity, and a potential decline in taxpayer compliance.

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Analysis of the Growth Rate of Motor Vehicle Tax

Table 3. Analysis of the Growth Rate of PKB Gorontalo Province

Laju Pertumbuhan Pajak Kendaraan Bermotor			
Tahun	**Realisasi (Rp)**	**Persentase**	**Kriteria**
2020	104.632.186.716,00		
2021	121.135.935.147,00	16%	Tidak berhasil
2022	134.025.156.304,00	11%	Tidak berhasil
2023	133.786.845.075,00	0%	Tidak berhasil
2024	124.356.614.015,00	-7%	Tidak berhasil
Rata-rata		5%	Tidak berhasil

Source: Data processed, 2025

Figure 2. Gorontalo Province PKB Growth Rate Chart



Based on figure 2, it is known that the growth of motor vehicle taxes has an average growth of 5%, naming the entire year 2021-2024 in the category of unsuccessful. This is due to a decrease in realization in 2023-2024, and uneven awareness of taxpayer payments.

Analysis of the Growth Rate of Motor Vehicle Name Return Tax

Table 4. Analysis of the Growth Rate of BBN-KB in Gorontalo Province

Growth Rate of Motor Vehicle Name Return Duty			
Year	**Realization (Rp)**	**Percentage**	**Criteria**
2020	89.469.806.098,00		
2021	117.130.243.360,00	31%	Kurang Berhasil
2022	121.365.243.855,00	4%	Tidak berhasil

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International Journal of Technology and Education Research

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2023	112.032.844.226,00	-8%	Tidak berhasil
2024	99.448.163.395,00	-11%	Tidak berhasil
Rata-rata		4%	Tidak berhasil

Source: Data processed, 2025

Figure 3. Graph of the Growth Rate of BBNKB Gorontalo Province



Based on figure 3, it is known that the growth of the motor vehicle name return tax fluctuates very largely. In 2021 it increased by 31%, but the following year it decreased to -11%. The average growth is only 4%, so it is categorized as unsuccessful. This condition is closely related to the dynamics of vehicle sales and community mobility after the pandemic.

Analysis of the Growth Rate of Motor Vehicle Fuel Tax

Table 5. Analysis of the Growth Rate of PBBKB Gorontalo Province

Growth Rate of Motor Vehicle Fuel Tax			
Year	**Realization (Rp)**	**Percentage**	**Criteria**
2020	72.074.516.268,00		
2021	82.857.475.525,00	15%	Tidak berhasil
2022	91.051.245.362,00	10%	Tidak berhasil
2023	96.470.314.759,00	6%	Tidak berhasil
2024	100.997.569.265,00	5%	Tidak berhasil
Rata-rata		9%	Tidak berhasil

Source: Data processed, 2025

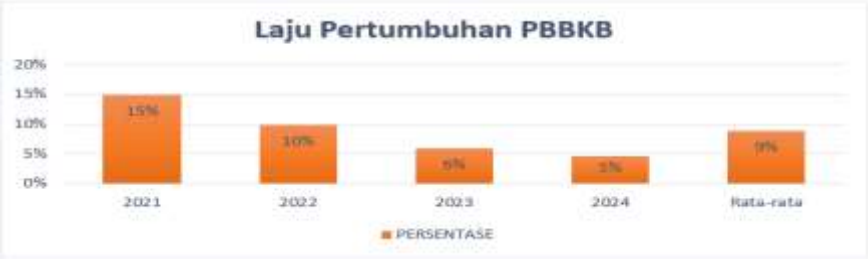
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Figure 4. Gorontalo Province PBBKB Growth Rate Chart



Based on Figure 4, it is known that the growth of motor vehicle fuel taxes shows positive growth every year, but it is still considered unsuccessful because the average is only 9%. The increase in fuel consumption is not large enough to boost growth significantly.

Surface Water Tax Growth Rate Analysis

Table 6. Analysis of the Growth Rate of PAP in Gorontalo Province

Growth Rate of Surface Water Tax			
Year	**Realization (Rp)**	**Percentage**	**Criteria**
2020	250.798.608,00		
2021	195.727.872,00	-22%	Tidak berhasil
2022	213.884.039,00	9%	Tidak berhasil
2023	149.942.801,00	-30%	Tidak berhasil
2024	232.206.819,00	55%	Cukup Berhasil
Rata-rata		3%	Tidak berhasil

Source: Data processed, 2025

Figure 5. Grafik Laju Pertumbuhan PAP



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Based on figure 5, it is known that the growth of the surface water tax fluctuates greatly from -30% to 55%. Although it had achieved high growth in 2024, the average was only 3%, falling into the category of unsuccessful. This shows the low PAP revenue base and the high use of surface water.

Analysis of the Growth Rate of Cigarette Tax

Table 7. Analysis of the Growth Rate of Cigarette Tax in Gorontalo Province

Cigarette Tax Growth Rate			
Year	**Realization (Rp)**	**Percentage**	**Criteria**
2020	85.743.928.210,00		
2021	79.428.986.466,00	-7%	Tidak berhasil
2022	93.888.469.720,00	18%	Tidak berhasil
2023	90.466.149.161,00	-4%	Tidak berhasil
2024	95.335.141.913,00	5%	Tidak berhasil
Rata-rata		3%	Tidak berhasil

Source: Data processed, 2025

Figure 6. Chart of the Growth Rate of Cigarette Tax in Gorontalo Province



Based on figure 6, it is known that the growth of cigarette taxes shows an unstable trend with an average of only 3%, so it is categorized as unsuccessful. Controlled cigarette trade and consumption control policies have an impact on this tax revenue.

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2. Tax Effectiveness Analysis

Analysis of the Effectiveness of Regional Taxes

Table 7. Analysis of the Effectiveness Level of Regional Taxes in Gorontalo Province

Effectiveness of Regional Taxes				
THN	**Budget (Rp)**	**Realization (Rp)**	**Presses**	**Criteria**
2020	295.573.589.420,50	352.171.235.900,00	119%	Sangat Efektif
2021	343.683.585.030,00	400.748.368.370,00	117%	Sangat Efektif
2022	376.125.487.471,00	440.543.999.280,00	117%	Sangat Efektif
2023	434.888.172.626,00	432.906.096.022,00	100%	Sangat Efektif
2024	437.626.291.107,00	420.369.695.407,00	96%	Efektif
Rata-rata			110%	Sangat Efektif

Source: Data processed, 2025

Based on the results of the effectiveness analysis above, it is known that the level of regional tax effectiveness in Gorontalo province is classified as very effective, with an average of 110%. This shows that the realization of revenue has always exceeded the set target, even though in 2024 it will drop to 96%.

Analysis of the Effectiveness of Motor Vehicle Tax

Table 8. Analysis of the Effectiveness Level of PKB in Gorontalo Province

Effectiveness of Motor Vehicle Tax				
Thn	**Budget (Rp)**	**Realization (Rp)**	**Presses**	**Criteria**
2020	79.185.870.338,25	104.632.186.716,00	132%	Sangat Efektif
2021	106.743.452.159,00	121.135.935.147,00	113%	Sangat Efektif
2022	116.567.360.109,00	134.025.156.304,00	115%	Sangat Efektif
2023	133.960.709.721,00	133.786.845.075,00	100%	Sangat Efektif
2024	126.769.436.557,00	124.356.614.015,00	98%	Efektif
Rata-rata			112%	Sangat Efektif

Source: Data processed, 2025

Based on the results of the effectiveness analysis above, it is known that the level of motor vehicle tax effectiveness during the 2020-2024 period has fluctuated but in general shows very good achievements. This can be seen from the average effectiveness of 112% with the

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category of very effective.

Analysis of the Effectiveness of Motor Vehicle Name Return Duty Tax

Table 9. Analysis of the Effectiveness Level of BBN-KB in Gorontalo Province

Effectiveness of Motor Vehicle Name Return Duty				
Thn	**Budget (Rp)**	**Realization (Rp)**	**Presses**	**Criteria**
2020	77.867.316.345,00	89.469.806.098,00	115%	Sangat Efektif
2021	91.603.119.744,00	117.130.243.360,00	128%	Sangat Efektif
2022	99.015.338.126,00	121.365.243.855,00	123%	Sangat Efektif
2023	121.015.338.129,00	112.032.844.226,00	93%	Efektif
2024	119.439.094.715,00	99.448.163.395,00	83%	Cukup Efektif
Rata-rata			108%	Sangat Efektif

Source: Data processed, 2025

Based on the results of the effectiveness analysis above, it is known that the level of effectiveness of the motor vehicle name return tax during the 2020-2024 period has fluctuated but in general shows very good achievements. This can be seen from the average effectiveness of 108% with the category of very effective.

Analysis of the Effectiveness of Motor Vehicle Fuel Tax

Table 9. Analysis of the Effectiveness Level of PBBKB Gorontalo Province

Effectiveness of Motor Vehicle Talent Tax				
Thn	**Budget (Rp)**	**Realization (Rp)**	**Presses**	**Criteria**
2020	63.120.374.626,00	72.074.516.268,00	114%	Sangat Efektif
2021	69.936.985.016,00	82.857.475.525,00	118%	Sangat Efektif
2022	76.832.573.967,00	91.051.245.362,00	119%	Sangat Efektif
2023	80.032.573.967,00	96.470.314.759,00	121%	Sangat Efektif
2024	91.018.442.069,00	100.997.569.265,00	111%	Sangat Efektif
Rata-rata			117%	Sangat Efektif

Source: Data processed, 2025

Based on the results of the effectiveness analysis above, it is known that the effectiveness rate of the motor vehicle fuel tax in Gorontalo province is classified as very effective, with an

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average of 117%. This shows that the realization of revenue has always exceeded the target that has been set.

Analysis of the Effectiveness of Surface Water Tax

Table 10. Analysis of the Effectiveness Level of PAP in Gorontalo Province

Effectiveness of Surface Water Tax				
Thn	**Budget (Rp)**	**Realization (Rp)**	**Presses**	**Criteria**
2020	180.833.861,25	250.798.608,00	139%	Sangat Efektif
2021	180.833.861,00	195.727.872,00	108%	Sangat Efektif
2022	193.492.231,00	213.884.039,00	111%	Sangat Efektif
2023	223.492.231,00	149.942.801,00	67%	Kurang Efekti
2024	223.492.231,00	232.206.819,00	104%	Sangat Efektif
Rata-rata			106%	Sangat Efektif

Source: Data processed, 2025

Based on the results of the effectiveness analysis above, it is known that the level of effectiveness of the Gorontalo provincial surface water tax is classified as very effective, with an average of 106%. This shows that the realization of revenue has always exceeded the set target, although in 2023 it will drop to 67%.

Analysis of the Effectiveness of the Cigarette Tax

Table 11. Analysis of the Effectiveness Level of Cigarette Tax in Gorontalo Province

Effectiveness of Cigarette Tax				
Thn	**Budget (Rp)**	**Realization (Rp)**	**Presses**	**Criteria**
2020	75.219.194.250,00	85.743.928.210,00	114%	Sangat Efektif
2021	75.219.194.250,00	79.428.986.466,00	106%	Sangat Efektif
2022	83.516.723.038,00	93.888.469.720,00	112%	Sangat Efektif
2023	99.656.058.578,00	90.466.149.161,00	91%	Efektif
2024	100.175.825.535,00	95.335.141.913,00	95%	Efektif
Rata-rata			104%	Sangat Efektif

Source: Data processed, 2025

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Based on the results of the effectiveness analysis above, it is known that the level of cigarette tax effectiveness in Gorontalo province during the 2020-2024 period has fluctuated but in general shows very good achievements. This can be seen from the average effectiveness of 104% with the category of very effective.

3. Contribution Analysis

Analysis of the Contribution of Motor Vehicle Tax to Regional Taxes and Regional Taxes on Gorontalo Province PAD

Table 12. Analysis of the Level of PKB Contribution to PD and PD to Gorontalo Province PAD

PKB's Contribution to PD and PD to PAD							
Thn	Realization (Rp)			Kontribusi			
	PAD	PD	PKB	PAD Vs PD		PD Vs PKB	
				Persen	Kriteria	Persen	Kriteria
2020	414.861.588.271,92	352.171.235.900,00	104.632.186.716,00	85%	Sangat Baik	30%	Sedang
2021	510.804.052.686,52	400.748.368.370,00	121.135.935.147,00	78%	Sangat Baik	30%	Sedang
2022	510.306.882.451,83	440.543.999.280,00	134.025.156.304,00	86%	Sangat Baik	30%	Sedang
2023	514.189.265.361,68	432.906.096.022,00	133.786.845.075,00	84%	Sangat Baik	31%	Cukup Baik
2024	491.925.517.559,00	420.369.695.407,00	124.356.614.015,00	85%	Sangat Baik	30%	Sedang
Rata-rata				84%	Sangat Baik	30%	Sedang

Source: Data processed, 2025

Based on the results of the contribution analysis above, it is known that regional taxes make a very large contribution to the original regional income of Gorontalo province with an average of 84% during the 2020-2024 period. Meanwhile, motor vehicle taxes contribute moderately to regional taxes with an average of 30%.

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Analysis of the Contribution of Motor Vehicle Name Return Tax to Regional Taxes and PAD of Gorontalo Province

Table 13. Analysis of the Level of Contribution of BBN-KB to PD and PD to the PAD of Gorontalo Province

BBN-KB's Contribution to PD and PD to PAD							
Thn	Realization (Rp)			Kontribusi			
	PAD	PD	BBN-KB	PAD Vs PD		PD Vs BBN-KB	
				Persen	Kriteria	Persen	Kriteria
2020	414.861.588.271,92	352.171.235.900,00	89.469.806.098,00	85%	Sangat Baik	25%	Sedang
2021	510.804.052.686,52	400.748.368.370,00	117.130.243.360,00	78%	Sangat Baik	29%	Sedang
2022	510.306.882.451,83	440.543.999.280,00	121.365.243.855,00	86%	Sangat Baik	28%	Sedang
2023	514.189.265.361,68	432.906.096.022,00	12.032.844.226,00	84%	Sangat Baik	26%	Sedang
2024	491.925.517.559,00	420.369.695.407,00	99.448.163.395,00	85%	Sangat Baik	24%	Sedang
Rata-rata				84%	Sangat Baik	26%	Sedang

Source: Data processed, 2025

Based on the results of the contribution analysis above, it is known that regional taxes make a very large contribution to the original regional income of Gorontalo province with an average of 84% during the 2020-2024 period. Meanwhile, the motor vehicle name return tax contributes moderately to regional taxes with an average of 26%.

Analysis of the Contribution of Motor Vehicle Fuel Tax to Regional Taxes and PAD of Gorontalo Province

Table 14. Analysis of the Level of Contribution of PBBKB to PD and PD to the PAD of Gorontalo Province

Kontribusi PBBKB Terhadap PD dan PD Terhadap PAD							
Thn	Realisasi (Rp)			Kontribusi			
	PAD	PD	PBBKB	PAD Vs PD		PD Vs PBBKB	
				Persen	Kriteria	Persen	Kriteria
2020	414.861.588.271,92	352.171.235.900,00	72.074.516.268,00	85%	Sangat Baik	20%	Kurang
2021	510.804.052.686,52	400.748.368.370,00	82.857.475.525,00	78%	Sangat Baik	21%	Sedang
2022	510.306.882.451,83	440.543.999.280,00	91.051.245.362,00	86%	Sangat Baik	21%	Sedang
2023	514.189.265.361,68	432.906.096.022,00	96.470.314.759,00	84%	Sangat Baik	22%	Sedang

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2024	491.925.517.559,00	420.369.695.407,00	100.997.569.265,00	85%	Sangat Baik	24%	Sedang
Rata-rata				84%	Sangat Baik	22%	Sedang

Source: Data processed, 2025

Based on the results of the contribution analysis above, it is known that regional taxes make a very large contribution to the original regional income of Gorontalo province with an average of 84% during the 2020-2024 period. Meanwhile, motor vehicle fuel taxes contribute moderately to regional taxes with an average of 22%.

Analysis of the Contribution of Surface Water Tax to Regional Taxes and PAD of Gorontalo Province

Table 15. Analysis of the Contribution Level of PAP to PD and PD to PAD in Gorontalo Province

PAP's Contribution to PD and PD to PAD							
Thn	Realization (Rp)			Kontribusi			
	PAD	PD	PAP	PAD Vs PD		PD Vs PAP	
				Persen	Kriteria	Persen	Kriteria
2020	414.861.588.271,92	352.171.235.900,00	250.798.608,00	85%	Sangat Baik	0%	Sangat Kurang
2021	510.804.052.686,52	400.748.368.370,00	195.727.872,00	78%	Sangat Baik	0%	Sangat Kurang
2022	510.306.882.451,83	440.543.999.280,00	213.884.039,00	86%	Sangat Baik	0%	Sangat Kurang
2023	514.189.265.361,68	432.906.096.022,00	149.942.801,00	84%	Sangat Baik	0%	Sangat Kurang
2024	491.925.517.559,00	420.369.695.407,00	232.206.819,00	85%	Sangat Baik	0%	Sangat Kurang
Rata-rata				84%	Sangat Baik	0%	Sangat Kurang

Source: Data processed, 2025

Based on the results of the contribution analysis above, it is known that regional taxes make a very large contribution to the original regional income of Gorontalo province with an average of 84% during the 2020-2024 period. Meanwhile, surface water taxes contribute very little to regional taxes with an average of 0% so they are categorized as very lacking.

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International Journal of Technology and Education Research

https://e-journal.citakonsultindo.or.id/index.php/IJETER

E-ISSN: 2986-0733

Table 16. Analysis of the Contribution Level of Cigarette Tax to PD and PD to the PAD of Gorontalo Province

Kontribusi Pajak Rokok Terhadap PD dan PD Terhadap PAD							
Thn	Realisasi (Rp)			Kontribusi			
	PAD	PD	PAJAK ROKOK	PAD Vs PD		PD Vs PR	
				Persen	Kriteria	Persen	Kriteria
2020	414.861.588.271,92	352.171.235.900,00	85.743.928.210,00	85%	Sangat Baik	24%	Sedang
2021	510.804.052.686,52	400.748.368.370,00	79.428.986.466,00	78%	Sangat Baik	20%	Kurang
2022	510.306.882.451,83	440.543.999.280,00	93.888.469.720,00	86%	Sangat Baik	21%	Sedang
2023	514.189.265.361,68	432.906.096.022,00	90.466.149.161,00	84%	Sangat Baik	21%	Sedang
2024	491.925.517.559,00	420.369.695.407,00	95.335.141.913,00	85%	Sangat Baik	23%	Sedang
Rata-rata				84%	Sangat Baik	22%	Sedang

Source: Data processed, 2025

Based on the results of the contribution analysis above, it is known that regional taxes make a very large contribution to the original regional income of Gorontalo province with an average of 84% during the 2020-2024 period. Meanwhile, cigarette taxes contribute moderately to regional taxes with an average of 22%.

DISCUSSION

Discussion of Tax Growth Rate

Based on the results of the research that has been conducted, it was obtained that the growth of regional taxes in Gorontalo Province during the 2020–2024 period shows unstable conditions and tends to fluctuate. Even if in the initial period of tax revenue increased, the increase could not be maintained in the later period because there was a decrease in revenue. The same pattern is also seen in each type of regional tax, where in some years it increases but decreases again in the following year.

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If associated with the theory of public finance, this condition shows that the performance of regional tax growth has not fully supported the principle of fiscal sustainability as stated by Musgrave, that tax revenues should ideally grow sustainably in order to ensure sustainable public financing. The results of this study are in accordance with the research conducted by (Rin Marka et al., 2023) with the results of a study showing that the tax growth rate of Bangka Bara Regency in 2017-2021 was not successful, namely with an average of 11.62% per year.

Discussion of the Tax Effectiveness Level

Based on the results of the research that has been carried out, it is found that in contrast to the growth, the level of regional tax effectiveness in Gorontalo Province shows very good achievements. The realization of regional tax revenues in general is able to meet the targets set by the local government even in several years exceeding the target. This good effectiveness is not only reflected in the regional taxes as a whole, but also in each subtax.

From the perspective of public finance theory, the effectiveness of tax revenue reflects the ability of local governments to manage revenue sources optimally. Oates in the theory of fiscal decentralization explained that one of the measures of the success of local governments is their ability to optimize local sources of original revenue to support development financing. Thus, the high effectiveness shows that the management of regional tax management in Gorontalo Province has been running well. The results of this study are in accordance with the research conducted by (Widodo et al., 2024) with the results of the study showing that the effectiveness level of Madiun City is included in the category of very effective because the average value of effectiveness exceeds 100%, which is 111.67%.

Discussion of the Tax Contribution Level to Gorontalo Province PAD

The contribution of regional taxes to PAD is an important indicator in seeing the role of taxes as a source of regional revenue. Based on the results of the research that has been carried out, it is found that regional taxes make a very large contribution to the Original Regional Revenue of Gorontalo Province. During the study period, the contribution of local taxes to PAD remained at an excellent level. This shows that the PAD of Gorontalo Province is highly dependent on the tax sector.

In public finance theory, this shows that the function of taxes as a regional financing instrument has run as it should. However, the high dependence of regions on regional taxes contains fiscal risks if there is a decrease in tax revenue due to changes in economic conditions and policies. Therefore, local governments need to diversify PAD sources by optimizing regional

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levies, regional wealth management results, and other legitimate sources of income in accordance with applicable regulations.

The results of this study are different from the research conducted by (Suprapto & Purbowati, 2024) with the results of the study showing that the contribution of regional taxes to regional original income was 26% in 2021 and in 2022 by 33%, this shows that the contribution of regional taxes to regional original income increased from 2021 to 2022 even though it is said to be quite good.

Research Implications

The results of this study imply that the Gorontalo Provincial Government needs to prioritize strengthening the regional tax growth strategy through tax intensification and extensification, updating taxpayer databases, improving compliance, and utilizing technology in tax administration. This is necessary so that regional tax revenues are not only effective in achieving targets, but also able to grow sustainably and support regional fiscal resilience in accordance with the mandate of Law Number 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments.

CONCLUSION

Based on the results of the research and discussion, it can be concluded that regional taxes have a very important role in increasing the Regional Original Revenue (PAD) of Gorontalo Province, even though its development has not been completely stable. During the 2020–2024 period, the growth rate of regional taxes shows fluctuating conditions due to the influence of economic activities, taxpayer compliance levels, and regional fiscal policies. In terms of effectiveness, regional tax collection is classified as effective to very effective because the realization of revenue in most years is able to achieve the set target, although the target setting still needs to be evaluated so that the effectiveness is directly proportional to the increase in contribution to PAD. The contribution of regional taxes to PAD is generally very good, but it is still uneven between types of taxes because revenues are still dominated by motor vehicle taxes and motor vehicle name return duties, while other types of taxes make a relatively small contribution. Therefore, optimization of regional tax collection is still needed, especially in exploring the potential of types of taxes that have not made a maximum contribution, in order to create a more balanced and sustainable regional tax revenue structure.

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