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Administrative Cost Inefficiency of Local Tax Collection: Comparing Cities and Regencies in Supporting SDG 16

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ABSTRACT

Objective: To measure the technical efficiency of local tax collection and identify the factors affecting the technical inefficiency of tax collection administrative costs in regency and city governments in Central Java Province. **Method:** Employing a quantitative approach using cross-sectional data from 35 regencies and cities in Central Java Province in 2019. Tax collection administrative costs are measured using the expenditure approach and analyzed using Stochastic Frontier Analysis (SFA) with Maximum Likelihood Estimation (MLE). **Results:** Local Own-Source Revenue (PAD) has a positive and significant effect on tax collection administrative costs. Gross Regional Domestic Product (GRDP) has a negative and significant effect, indicating that stronger economic activity improves tax collection efficiency. Population size significantly affects administrative costs, while the administrative status dummy variable reveals efficiency differences between regency and city governments. In addition, the size of the administrative area has a significant negative effect on technical inefficiency. The average technical efficiency of local tax collection reaches 87.34%, indicating that there is still room for efficiency improvement. **Novelty:** Contributing to the local public finance and sustainable governance literature by applying Stochastic Frontier Analysis (SFA) to evaluate tax collection administrative efficiency and comparing efficiency performance between regency and city governments in Central Java. The findings provide empirical evidence on how efficient local tax administration can support SDG 16 through the strengthening of effective and accountable public institutions under fiscal decentralization.

INTRODUCTION

Theoretically, decentralization can result in efficiency because the regional government is considered understanding better its people's need (allocative efficiency) and having distributing ability at lower cost (productive efficiency) using local resources (Barankay & Lockwood, 2007). The delegation of authority to regional level leads to the reinforcement in financial management by regency or city regional government. The region not merely does what the Central Government orders, but it also has discretion to improve creativity in developing potency that was fettered during centralization era (Ginting et al., 2019). The reinforcement of regional government's role is reflected on financial management, in either revenue aspect related to the regional revenue management or expenditure aspect in the form of regional expense (Hummel & Kusumasari, 2025).

Effective tax administration is closely linked to the achievement of Sustainable Development Goal (SDG) 16, particularly Target 16.6, which emphasizes the development of effective, accountable, and transparent institutions at all levels. Local governments play a crucial role in mobilizing public revenue through taxation, enabling the provision of public services and supporting sustainable regional development. Efficient tax collection systems not only strengthen fiscal capacity but also enhance public trust in government institutions by ensuring that public resources are managed responsibly and transparently. Therefore,