




ANALYSIS OF REVENUE SHARING FUND (DBH) REALIZATION IN DELI SERDANG REGENCY FISCAL YEAR 2024

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<p>Info Article</p> <p>Received : 03 Maret 2025</p> <p>Revised : 02 April 2025</p> <p>Accepted : 01 Mei 2025</p> <p>Publication : 31 Mei 2025</p>	<p>Abstract: <i>This study examines the realization of the Revenue Sharing Fund (Dana Bagi Hasil/DBH) in Deli Serdang Regency for the fiscal year 2024. The DBH is one of the central government's fiscal transfer instruments that plays a significant role in supporting local budgets, particularly in regions with limited revenue capacity. The main objective of this paper is to analyze the types of DBH received, the comparison between budget allocation and realization, and the implications for regional fiscal management. Data were collected from official financial reports of the Regency Government and analyzed using a descriptive approach. The findings indicate that the total DBH allocation for Deli Serdang in 2024 reached IDR 2,527.59 billion, with realization amounting to IDR 2,499.97 billion or 98.91%. Almost all components, including tax-based DBH (PPh, PBB, and excise) and natural resource-based DBH (oil, gas, forestry, mining, geothermal, and fisheries), recorded realization rates close to 100%. This high level of realization reflects the effectiveness of the transfer mechanism from the central to the regional government. Nevertheless, the strong reliance on DBH suggests a need to strengthen its own-source revenue in order to achieve greater fiscal independence in the future.</i></p>
<p>Keywords: Revenue Sharing Bund, Fiscal Transfer, Regional Budget, Deli Serdang.</p> <p>Kata Kunci: Paket Pembagian Pendapatan, Transfer Fiskal, Anggaran Daerah, Deli Serdang</p>	<p>Abstrak: Penelitian ini mengkaji realisasi Dana Bagi Hasil (DBH) di Kabupaten Deli Serdang untuk tahun anggaran 2024. DBH yaitu salah satu instrumen transfer fiskal dari pemerintah pusat berperan mendukung anggaran daerah, khususnya di wilayah yang memiliki kapasitas pendapatan terbatas. Tujuan penelitian adalah menganalisis jenis-jenis DBH yang diterima, perbandingan antara alokasi anggaran dan realisasinya, serta implikasinya terhadap pengelolaan fiskal daerah. Data diperoleh dari laporan keuangan resmi Pemerintah Kabupaten dan dianalisis menggunakan pendekatan deskriptif. Hasil penelitian menunjukkan bahwa total alokasi DBH untuk Deli Serdang pada tahun 2024 mencapai Rp2.527,59 miliar, dengan realisasi sebesar Rp2.499,97 miliar atau 98,91%. Hampir seluruh komponen, termasuk DBH berbasis pajak (PPh, PBB, dan cukai) serta DBH berbasis sumber daya alam (migas, kehutanan, pertambangan, panas bumi, dan perikanan), mencatat tingkat realisasi mendekati 100%. Tingginya tingkat realisasi ini mencerminkan efektivitas mekanisme transfer dari pemerintah pusat ke pemerintah daerah. Namun demikian, ketergantungan yang kuat terhadap DBH menunjukkan perlunya memperkuat pendapatan asli daerahnya untuk mencapai kemandirian fiskal yang lebih besar di masa mendatang.</p>
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INTRODUCTION

Fiscal decentralization in Indonesia has been implemented for more than two decades as part of the effort to strengthen local governments in managing public services. Through this policy, regional governments are granted authority to plan, implement, and evaluate development programs that are tailored to the needs of their communities. However, the ability of local governments to finance these programs is often limited by the relatively small contribution of their own-source revenue (Pendapatan Asli Daerah/PAD). For this reason, fiscal transfers from the central government remain an important element in ensuring regional financial capacity. One of the main transfer instruments is the Revenue Sharing Fund (Dana Bagi Hasil/DBH). DBH is designed to redistribute revenue collected by the central government, such as taxes and natural resource levies, to the regions based on certain formulas and criteria. This mechanism reflects the principle of fairness, where producing regions or regions entitled to revenue distribution obtain a portion of the proceeds to support their regional budgets (APBD). In practice, DBH has a strategic role not only in increasing fiscal space but also in reducing disparities among regions in Indonesia.

For Deli Serdang Regency, DBH has consistently become one of the largest components of intergovernmental transfers. The regency's geographic location and economic activities, especially in agriculture, plantation, and natural resources, contribute to the scale of revenue sharing it receives. In fiscal year 2024, the realization of DBH becomes an important issue to study, as it directly affects the ability of the local government to finance both routine expenditures and development programs. This paper aims to analyze the realization of DBH in Deli Serdang Regency for the year 2024. The discussion will focus on the composition of DBH revenues, the comparison between budget allocation and realization, and the implications for regional fiscal management. By examining these aspects, the study seeks to provide a clearer understanding of how DBH contributes to regional fiscal sustainability while also highlighting the challenges of dependency on central transfers.

LITERATURE REVIEW

The literature review provides the theoretical and empirical foundation for this research. This paper aims to build a comprehensive understanding of Revenue Sharing Funds (DBH) as part of Indonesia's fiscal decentralization system, especially its relevance for local governments such as Deli Serdang Regency. This section will first explain the

concept of DBH, followed by the legal framework that governs its allocation, a summary of previous empirical studies, and finally, its position within the broader context of joint fiscal arrangements between central and local governments.

Concept of Revenue Sharing Fund (DBH)

Revenue Sharing Fund, or Dana Bagi Hasil (DBH), is one of the main fiscal transfer mechanisms from the central government to regional governments. It is designed to distribute national revenues derived from taxes and natural resources fairly across Indonesia's regions. Unlike other transfer schemes such as the General Allocation Fund (Dana Alokasi Umum/DAU), which aims at addressing fiscal disparities, DBH specifically provides compensation to producing regions that contribute directly to national revenue streams. This mechanism recognizes that regions rich in natural resources bear the costs of economic and environmental production, and thus are entitled to a proportional share of revenue. As stated by Mulyati (2018), DBH has a dual role, namely strengthening regional fiscal capacity and ensuring that regional governments can improve their public services.

Legal Framework of Revenue Sharing Fund

The governance of DBH is firmly rooted in Law No. 33 of 2004 on the Financial Balance between the Central and Regional Governments. This law establishes DBH as a form of fiscal balance transfer that is non-discretionary in nature, meaning that regions are entitled to receive it based on established formulas rather than negotiation or political considerations. In practice, the technical distribution of DBH is regulated annually by the Ministry of Finance through a series of ministerial decrees (Peraturan Menteri Keuangan/PMK). This ensures transparency and accountability in the management of intergovernmental fiscal relations. The regulation also reflects the dynamic nature of state revenue, as DBH allocations are tied to actual revenue realization rather than fixed projections. This legal structure strengthens the credibility of DBH as a reliable revenue source for local governments, although in practice, delays in distribution sometimes create challenges for regional budget planning.

Previous Studies on Revenue Sharing Fund

More and more empirical research examines the role of DBH in increasing regional fiscal capacity. Nurjannah and Asy'ari (2024), for example, analyzed panel data from districts and cities in Indonesia for the 2017–2018 period. Their study shows that DBH

significantly influences the allocation of capital expenditure, thereby contributing to regional infrastructure development. The authors conclude that DBH not only provides additional revenue but also creates fiscal space for local governments to achieve long-term development goals. Ina and Hudang (2024) investigated the influence of DBH, General Allocation Fund (DAU), and Special Allocation Fund (DAK) on the Human Development Index (HDI) in East Nusa Tenggara Province. Their findings indicate that DBH and other transfers have a positive and significant effect on human development outcomes, showing that fiscal transfers are not only important for financial balance but also for broader social welfare indicators.

Revenue Sharing Fund in the Context of Joint Arrangements

In Indonesia's intergovernmental fiscal framework, certain types of regional revenues are categorized based on joint arrangements. This means that the central government has the authority to regulate both sources of income and the proportion allocated to each region. DBH is one of the clearest examples of such an arrangement, as the central government collects national income and then redistributes it to local governments through legally established methods.

Agustina (2022) emphasized that this joint arrangement reflects the principle of shared responsibility in fiscal decentralization. While regions have the right to benefit from national revenue, the central government retains control to ensure consistency, equity, and compliance with national development goals. This balance is critical, as it prevents excessive fiscal disparities while at the same time recognizing the contribution of resource-producing regions. In the case of Deli Serdang Regency, DBH forms a crucial part of its regional revenue, underscoring its dependence on these intergovernmental fiscal transfers.

METHOD

This study employs a descriptive qualitative approach combined with document analysis in order to examine the role of the Revenue Sharing Fund (Dana Bagi Hasil/DBH) in the fiscal structure of Deli Serdang Regency for the 2024 fiscal year. The research method was selected to provide a comprehensive understanding of the phenomenon by focusing not only on statistical data but also on the regulatory framework and its implementation in local government finance.

Research Approach

A qualitative descriptive approach was chosen because the aim of this research was to explore and interpret the allocation, utilization and implications of DBH rather than testing specific hypotheses using numerical models. This approach allows researchers to present an overall picture of DBH's contribution to regional fiscal capacity, the extent to which DBH fits with the legal framework, and its role as part of joint fiscal arrangements. The descriptive nature of research ensures that findings are presented in narrative form, allowing for a deeper understanding of underlying patterns and issues.

Data Collection

The study relies primarily on secondary data. These data include:

1. Official Budget Documents.

Data from the Regional Budget (APBD) of Deli Serdang Regency for the fiscal year 2024, which contains information on the amount and composition of DBH received, as well as the categories of expenditure supported by this revenue.

2. Regulatory Documents.

Laws and ministerial regulations such as Law No. 33/2004 and Minister of Finance Regulation (PMK) No. 16/2024, which establish the legal framework for DBH allocation and distribution.

3. Academic Literature and Previous Research.

Peer-reviewed journal articles, and other scholarly sources discussing the role and impact of DBH on regional development and fiscal performance.

4. Reports from the Directorate General of Fiscal Balance (DJPK).

Publications that provide technical guidelines and statistical data on the allocation of revenue sharing funds at the national and regional level.

Data collection was carried out through document review and online searches using official government portals, journal databases and institutional sources. Only sources that are credible, accessible, and relevant to the topic are included in the analysis.

Data Analysis

Data were analyzed using a content analysis technique. This involves systematically examining documents to identify recurring themes, patterns, and relationships. The analysis process was conducted in several steps:

1. Identification

Selecting documents and extracting key information related to DBH allocation, legal framework, and implementation in Deli Serdang Regency.

2. Classification

Grouping the information into categories such as revenue structure, expenditure allocation, legal compliance, and fiscal significance.

3. Interpretation

Interpreting the findings in light of the research objectives, linking empirical data with theoretical perspectives from the literature review.

4. Presentation

Organizing the results into a narrative format supported by tables and figures to enhance clarity and readability.

By combining document analysis with qualitative interpretation, this study ensures that the discussion is grounded in factual evidence while also offering critical insights.

Research Focus and Scope

The focus of this research is specifically on Revenue Sharing Fund (DBH) received by the Government of Deli Serdang Regency in the fiscal year 2024. The scope is limited to DBH as regulated by the central government under joint fiscal arrangements. Other transfer components such as DAU and DAK are discussed only insofar as they provide contextual understanding. The time frame of analysis is restricted to the 2024 fiscal year, although references to previous years are used for comparison when necessary.

Validity and Reliability

To ensure validity, this research uses a source approach, meaning that information obtained from one source (for example APBD documents) is cross-checked with other sources (for example Ministry of Finance publications or academic research). This minimizes the risk of bias and increases the credibility of the findings. Reliability is addressed by clearly documenting all steps of the research process, thereby enabling other researchers to replicate or verify results if necessary.

Ethical Considerations

As this study is based entirely on secondary data and publicly available documents, it does not involve direct interaction with human participants. Nevertheless, ethical standards are maintained by properly acknowledging all sources through citation and

reference in accordance with APA style. No confidential or sensitive information is disclosed in this research.

RESULTS AND DISCUSSION

Results

Based on the 2024 Budget Realization Report of Deli Serdang Regency, the total Revenue C budget, resulting in a 100 percent realization rate. Hence, the transfer of funds from the central government through the DBH mechanism was entirely utilized to support regional financing needs. The detailed breakdown of DBH components is presented in Table 4.1.

Table 4.1 Realisasi Dana Bagi Hasil (DBH) Kabupaten Deli Serdang Tahun 2024

Akun	Anggaran	Realisasi	Persentase
Dana Bagi Hasil	84,47 M	84,47 M	100.00
DBH Perkebunan Sawit	8,39 M	8,39 M	100.00
DBH Cukai Hasil Tembakau	0,28 M	0,28 M	100.00
DBH PBB Bagian Daerah Untuk Kab./Kota	21,84 M	21,84 M	100.00
DBH PPh Pasal 21	37,23 M	37,23 M	100.00
DBH PPh Pasal 25/29 OP	1,69 M	1,69 M	100.00
DBH SDA Gas Bumi 30%	0,03 M	0,03 M	100.00
DBH SDA Kehutanan - PSDH	0,11 M	0,11 M	100.00
DBH SDA Minerba - Iuran Tetap	0,00 M	0,00 M	100.00
DBH SDA Minerba - Royalti	1,77 M	1,77 M	100.00
DBH SDA Minyak Bumi 15%	11,74 M	11,74 M	100.00
DBH SDA Panas Bumi - Iuran Produksi	0,07 M	0,07 M	100.00
DBH SDA Panas Bumi - Iuran Tetap	0,01 M	0,01 M	100.00
DBH SDA Perikanan	1,30 M	1,30 M	100.00

Source: Budget Realization Report of Deli Serdang Regency, 2024.

From the table, it can be observed that the largest component of DBH comes from PPh Article 21, amounting to Rp 37.23 billion (44.1% of total DBH), followed by PBB revenue share at Rp 21.84 billion (25.8%), and DBH from Oil at Rp 11.74 billion (13.9%). Meanwhile, DBH from Palm Oil Plantations contributes Rp 8.39 billion (9.9%) to the total. Other components, such as excise on tobacco, forestry, minerals, geothermal,

and fisheries, contribute relatively smaller values but were still fully realized at 100 percent.

Discussion

The analysis of DBH realization in Deli Serdang Regency in 2024 highlights several important findings:

1. Full realization reflects strong fiscal management.

The fact that every DBH component achieved 100% realization indicates effective coordination between the central and regional governments. It also shows that the disbursement process was timely and reliable, ensuring that local programs could be funded without significant financial delays.

2. Taxes remain the dominant contributor.

Tax-based transfers form the backbone of DBH in Deli Serdang. PPh Article 21 and PBB together account for nearly 70% of total DBH. This reliance suggests that the fiscal strength of the regency is closely tied to the national tax collection system.

3. Palm oil plantations play a notable role, though not the largest.

At Rp 8.39 billion (9.9% of total DBH), palm oil revenue sharing provides a meaningful contribution, reflecting the economic importance of plantations in the region. However, it is significantly smaller compared to tax components and oil revenues. This highlights that while agriculture is important, the fiscal structure remains tax-heavy.

4. Other natural resources contribute marginally. Components such as gas, forestry, geothermal, and fisheries provide revenues below Rp 2 billion each.

Though small, these funds still expand the local fiscal space. On the other hand, their limited contribution also indicates that Deli Serdang's fiscal capacity is less vulnerable to global commodity price fluctuations.

5. Policy implications for regional fiscal strategy.

The current composition of DBH demonstrates that Deli Serdang remains highly dependent on central government transfers, particularly tax-based revenues. Therefore, while DBH realization supports regional development, strengthening Pendapatan Asli Daerah (PAD) should be a strategic priority to reduce over-reliance on external transfers.

In conclusion, the 2024 DBH realization in Deli Serdang Regency paints a positive picture of fiscal management with full budget absorption across all components. Taxes

remain the largest contributor, palm oil plantations add a significant but secondary role, while other natural resources offer complementary revenues. Together, these funds form a crucial foundation for regional development programs.

CONCLUSION

The study of the Revenue Sharing Fund (Dana Bagi Hasil/DBH) in Deli Serdang Regency for the 2024 fiscal year reveals a remarkable outcome, where all components achieved 100 percent realization. This achievement not only reflects accuracy in budget planning but also demonstrates the effectiveness of coordination between the central government as the fund provider and the regional government as the fund recipient. The smooth distribution and full absorption of DBH indicate that the financial management system in place is functioning efficiently, providing certainty for local governments in implementing their development programs. From the perspective of composition, it is clear that tax-based revenues dominate the DBH structure. PPh Article 21 contributed the largest portion with Rp 37.23 billion, followed by PBB revenue sharing at Rp 21.84 billion. Together, these two tax sources account for almost 70 percent of the total DBH in 2024. Such figures show that the fiscal capacity of Deli Serdang Regency is highly dependent on the performance of the national taxation system, making tax compliance and collection efficiency at the national level an important factor for local development funding. In addition to taxes, natural resources also provide meaningful contributions, although to a much smaller extent. Palm oil plantations contributed Rp 8.39 billion, underlining the significance of agriculture and plantation activities in the regency's economy. Oil revenues, amounting to Rp 11.74 billion, further strengthened the fiscal base, while smaller contributions came from fisheries, forestry, geothermal resources, and gas. Even though their values are relatively minor compared to taxes, these funds still play a supportive role in diversifying the sources of regional revenue.

These findings emphasize two important points. First, Deli Serdang's fiscal resilience is less vulnerable to fluctuations in global commodity prices because its DBH relies more heavily on taxes than on extractive resources. Second, the high dependence on central transfers suggests that the regency still faces challenges in achieving fiscal independence. If left unaddressed, this reliance may limit the flexibility of the local government to design long-term development strategies that are less tied to national fiscal policies. In conclusion, the 2024 DBH realization not only provides financial certainty for Deli Serdang Regency but also highlights the urgent need to strengthen locally

generated revenue (Pendapatan Asli Daerah/PAD). By improving the efficiency of local tax collection, enhancing transparency in financial management, and developing sectors with strong economic potential, such as agriculture, industry, and tourism, the regency can gradually reduce its dependence on external transfers. This approach will create a more sustainable fiscal structure and provide greater autonomy for regional governments in driving equitable and inclusive development for their communities.

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