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The Principle of Fiscal Attachment: Rebuilding the Financing of Roadworthiness Testing in Decentralized Indonesia

Didik Suhartanto[1], Achmad Faishal[2], Suprapto[3]
[1]Lambung Mangkurat University, Banjarmasin, Indonesia, didiksuhartanto@gmail.com
[2]Lambung Mangkurat University, Banjarmasin, Indonesia, achmad.faishal@ulm.ac.id
[3]Lambung Mangkurat University, Banjarmasin, Indonesia, suprapto@ulm.ac.id

Corresponding Author: didiksuhartanto@gmail.com[1]

Abstract: When Indonesia rationalized regional levies through Law No. 1 of 2022, it removed the charge that financed periodic roadworthiness testing but left the statutory duty to test, and its criminal penalties, in force. District governments must now test buses and goods vehicles without a dedicated source of money. This article asks why that gap requires repair at statutory rank and what financing design can restore the testing duty within the new fiscal framework. Drawing on doctrinal and functional comparative analysis of Indonesian legislation, the European Union roadworthiness directive, and the 2023 Texas reform, it proposes the principle of fiscal attachment. Under that principle, when a statute imposes a safety duty that only recurrent public spending can perform, the instrument that finances the duty forms part of its conditions of operation, so a legislature that withdraws the instrument without a binding substitute alters the duty itself. A four-step test gives the principle discriminating power across comparable services. The article then designs a reconstructive norm built on an earmark of the motor vehicle tax surcharge within the existing road earmark, potential-based equalization, a bound spending vehicle, two-tier drafting with an anti-withdrawal clause, and validity-based performance indicators.

Keywords: Fiscal Attachment, Earmarking, Opsen, Roadworthiness Testing, Unfunded Mandates

Abstrak: *Ketika Indonesia merasionalisasi retribusi daerah melalui Undang-Undang Nomor 1 Tahun 2022, pembentuk undang-undang menghapus pungutan yang membiayai pengujian berkala kendaraan bermotor, tetapi mempertahankan kewajiban pengujian beserta ancaman pidananya. Pemerintah kabupaten dan kota kini wajib menguji bus dan kendaraan barang tanpa sumber pembiayaan khusus. Artikel ini menelaah alasan kekosongan tersebut harus dipulihkan pada tingkat undang-undang dan rancangan pembiayaan yang mampu memulihkan kewajiban pengujian dalam kerangka fiskal yang baru. Melalui analisis doktrinal dan perbandingan fungsional atas peraturan perundang-undangan Indonesia, direktif Uni Eropa tentang uji laik jalan, dan reformasi Texas tahun 2023, artikel ini mengajukan asas kelekatan fiskal. Menurut asas tersebut, apabila undang-undang membebankan kewajiban keselamatan*

yang hanya dapat dilaksanakan melalui belanja publik yang berulang, instrumen pembiayaannya merupakan bagian dari syarat berjalannya kewajiban itu, sehingga pembentuk undang-undang yang mencabut instrumen tersebut tanpa pengganti yang mengikat sesungguhnya mengubah isi kewajiban itu sendiri. Uji empat langkah memberi asas ini daya pembeda terhadap layanan yang sebanding. Artikel ini kemudian merancang norma rekonstruktif yang bertumpu pada penentuan penggunaan opsen pajak kendaraan bermotor di dalam alokasi wajib untuk jalan yang sudah ada, pemerataan berbasis potensi, pos belanja terikat, perumusan dua lapis dengan klausul antipencabutan, serta indikator kinerja berbasis keabsahan.

Kata Kunci: *Kelekatan Fiskal,* Earmarking*,* Opsen*, Pengujian Berkala Kendaraan Bermotor, Mandat Tanpa Pendanaan*

INTRODUCTION

Indonesia's Law No. 1 of 2022 on Financial Relations between the Central Government and Regional Governments (the HKPD Law) set out to make regional revenue simpler, cheaper to collect, and lighter on citizens. It consolidated regional taxes, cut the list of services that regions may charge for from thirty-two to eighteen, and gave districts and municipalities a new surcharge on the provincial motor vehicle tax, the *opsen* (Law No. 1 of 2022, General Elucidation and art. 83(1); Eriza & Affandi, 2024). Lewis (2023) reads the statute as a vehicle for stronger central control, exercised through performance incentives, earmarked revenue, and spending mandates, and he expects flaws in its design to blunt its effect on public services. This article examines one service that the reform left without a source of funding: the periodic roadworthiness test that Indonesian law requires for buses, public passenger cars, goods vehicles, and trailers.

The testing duty itself survived the reform intact. Law No. 22 of 2009 on Road Traffic and Road Transport (the Road Traffic Law) still requires periodic testing, still assigns the physical examination primarily to district and municipal testing units, and still makes it an offense to drive a public transport vehicle without a valid test certificate (Law No. 22 of 2009, arts. 53(1)–(3), 288(3)). Government Regulation No. 55 of 2012 still allows only units with accurate, periodically calibrated equipment and certified inspectors to carry out the test (Government Regulation No. 55 of 2012, art. 122(1)–(2)). What changed was the money. Article 88(1) of the HKPD Law confines the public-service levy to health care, sanitation, roadside parking, markets, and traffic control, so the testing levy that districts had collected under Law No. 28 of 2009 lapsed when the grace period for old regional regulations ended in January 2024 (Law No. 1 of 2022, arts. 88(1), 187(b); Law No. 28 of 2009, art. 110(1)(g)). Since then, testing units have depended on whatever their councils allocate from general revenue each year. The legal risk of that dependence falls on people outside the budget process. A bus driver whose vehicle could not be tested because the local unit lost its accreditation still commits an offense under Article 288(3) of the Road Traffic Law, while a certificate issued by a unit whose equipment has fallen out of calibration looks no different at a roadside check from a valid one. Early field evidence suggests that the change has not improved participation either. In the industrial regency of Gresik, free testing from January 2024 left owners as reluctant as before to bring their vehicles in (Farhana et al., 2025).

The fleet that the duty covers is the fleet that carries the most risk. A survey of trucks on Indonesian highways classified 37.78 percent of them as over dimension or overloaded (Widyanti et al., 2025), and an analysis of 1,862 crashes involving overloaded trucks on mountain highways in China found impaired braking to be a significant factor in injury severity, which led its authors to call for stronger inspection of commercial trucks (Wen et al.,

2022). Brakes, tires, lights, and dimensions are exactly what a periodic test checks against certified standards. When the units that perform the test lose the means to calibrate their equipment and certify their inspectors, the screening weakens for the part of the fleet that most needs it.

The statute does contain a tool that could close the gap. Article 86 allows the government to dedicate part of the revenue from the motor vehicle tax and the *opsen* to activities that are "aligned with public services related to the type of tax," and it delegates the choice of percentage and activities to government regulation (Law No. 1 of 2022, art. 86(1)–(3)). Government Regulation No. 35 of 2023 used that delegation to devote at least ten percent of revenue from the motor vehicle tax and its *opsen* to building and maintaining roads and improving public transport (Government Regulation No. 35 of 2023, art. 25(1)). The regulation says nothing about the service most directly tied to vehicles themselves, the test that decides whether a vehicle may stay on the road. The obvious response is to amend the regulation. The harder question is whether an amendment at that level would be enough, and how the money should flow if it is not.

Two bodies of scholarship approach this question from different sides without meeting. Public finance has long debated earmarking. Buchanan (1963) defended dedicated taxes as a way for citizens to make separate fiscal choices about distinct public services, while McCleary's (1991) review of World Bank experience recorded how often governments circumvent earmarks in practice. Newbery and Santos (1999) traced the life and death of the British Road Fund, created with earmarked motor taxation in 1921 and abandoned in 1937, and Jackson (2013) showed that politicians use earmarks to protect their policy choices from future interference. The empirical record is divided. Across American states, an extra dollar of earmarked revenue produced either no change in spending on the favored function or an increase much smaller than a dollar (Dye & McGuire, 1992), while the second generation of road funds in Africa improved the administration of maintenance funding and the condition of roads without undermining fiscal flexibility (Gwilliam & Kumar, 2003). The literature on decentralization, for its part, warns that unfunded mandates harm regional growth when finance does not follow function (Rodríguez-Pose & Vidal-Bover, 2024), and Indonesian practice has absorbed that warning in the slogan that money follows function, later reformulated as money follows program (Pranasari & Fitri, 2020).

Indonesian legal scholarship on the HKPD Law has concentrated on the revenue side. It has examined how the closed list of permitted local taxes affects the fiscal independence of regions (Muja'hidah & Syamsuddin, 2023), the central control of regional tax regulations (Ambarwati et al., 2023), the prospects of fiscal decentralization under the new regime (Nashrullah, 2023), and the steps that districts must take to implement it (Fithrina et al., 2024). Research on the existing vehicle tax earmark has asked how well regions spend it on roads and public transport (Novlyani, 2021). These studies ask how regions raise money and how they spend the part that is already dedicated. None asks what the legislature owes to a duty it keeps in force after removing the instrument that paid for it, and none offers a financing design that fits the closed-list regime while guarding against the familiar failures of earmarks: raiding, rigidity, inequality among regions, and weak incentives to collect.

The gap is both doctrinal and practical. The principle that money follows function governs the transfer of tasks between levels of government, yet no task moved in this case. Unfunded-mandate theory addresses burdens that one government places on another, and its remedies are largely procedural. The earmarking literature evaluates dedicated revenue as budget policy, without asking whether a particular earmark is legally owed. Comparative constitutional and statutory devices come closer, among them the French rule that transferred powers must carry equivalent revenue and the American definition of unfunded intergovernmental mandates. The discussion below shows, however, that they respond to the

movement of tasks or to cost thresholds and leave aside the question whether a duty can be performed lawfully once its financing is gone. Indonesian law therefore lacks a principle that tells the legislature when the withdrawal of a financing instrument becomes a defect in lawmaking and what repair that defect demands.

This article addresses two questions. First, why does the funding gap left by the abolition of the testing levy require reconstruction at statutory rank rather than interpretive, executive, or judicial repair? Second, what financing design can restore the operability of the testing duty consistently with the HKPD Law and with Article 18A (2) of the Constitution, which requires fair and harmonious financial relations between the center and the regions? The article answers the first question with the principle of fiscal attachment and a four-step test that separates services whose financing the legislature may withdraw freely from those whose financing it may not withdraw without substitution. It answers the second with a reconstructive norm whose elements, from the earmark to the anti-withdrawal clause, follow from the principle.

The article thus offers a doctrinal contribution and an institutional one. Doctrinally, it formulates fiscal attachment as a principle of lawmaking, gives it a four-step test that can sort comparable services, and explains why the resulting duty of repair falls on the legislature instead of on courts or ministries. Institutionally, it turns the principle into a financing norm drafted to fit the HKPD Law, with a method for setting the earmark, an equalization rule that does not reward weak tax collection, and indicators that measure what the money is meant to secure. The problem is not peculiar to Indonesia. Any decentralized system that rationalizes local charges while keeping regulatory duties in force can produce the same gap, and the principle offers such systems a standard for noticing it before the duty decays. The Methods section explains the approach, the Results and Discussion section develops the principle and the design, and the final section concludes.

METHODS

This study is normative legal research that combines doctrinal analysis with a functional comparison of financing models. The doctrinal part reads the relevant Indonesian statutes and regulations as a system and asks what they require of the legislature and the executive when a financing instrument disappears. It follows the identification, interpretation, and synthesis of authoritative sources that Hutchinson and Duncan (2012) describe, and it is prescriptive in the sense common to Indonesian law reform scholarship: it moves from the diagnosis of a defect to a proposed norm and evaluates that norm against stated criteria.

The primary materials fall into three groups. The first defines the testing duty: Law No. 22 of 2009 as amended by Law No. 6 of 2023 and Government Regulation No. 55 of 2012. The second governs regional finance: the HKPD Law, Law No. 28 of 2009, Government Regulation No. 35 of 2023, Decision of the Minister of Finance No. 22/KM.7/2024 on tagging spending financed by earmarked taxes, and Minister of Home Affairs Regulation No. 79 of 2018 on Regional Public Service Agencies. The third governs lawmaking: Law No. 12 of 2011 as last amended by Law No. 13 of 2022 and Article 18A (2) of the Constitution. The elucidations of these instruments are read as authoritative statements of purpose.

The comparative part holds the function constant, namely the financing of periodic roadworthiness testing, and examines two foreign solutions. Directive 2014/45/EU leaves testing to member states, public bodies, or designated private bodies, provided that testing centers are authorized and supervised and inspectors are free of conflicts of interest (Directive 2014/45/EU, arts. 4, 12–14); systems built on that model typically let owners pay competing testing centers directly, as in Sweden (Habte & Holm, 2022). In 2023 the Texas legislature ended the general safety inspection requirement for noncommercial vehicles from January 2025, replaced it with an inspection program replacement fee of US$7.50 collected at

registration, and kept inspections for commercial vehicles (H.B. 3297, 2023; Texas Transportation Code Annotated § 548.510(f); Texas Department of Public Safety, 2025). The comparison asks which features of each model survive the constraints of Indonesian law, not whether either can be transplanted.

Every candidate design is evaluated against five criteria drawn from the legal framework itself. Legality asks whether the design fits the Constitution, the HKPD Law, and their implementing rules. Sustainability asks whether it supplies money reliably across budget years. Congruence asks whether the revenue arises at the level of government that bears the testing duty. Burden asks whether it avoids a new charge on citizens, consistent with the General Elucidation of the HKPD Law. Implementability, drawn from Article 5(d) of Law No. 12 of 2011, asks whether existing institutions can operate the design. Sustainability and congruence give content to the requirement in Article 18A (2) of the Constitution that financial relations between the center and the regions be fair and harmonious. A design that fails one criterion can still be adopted, but the failure must be named and justified.

To check the discriminating power of the four-step test, the study applies it to a purposive sample of five services whose levies the HKPD Law dropped: the printing of identity cards, terminal services, the control of telecommunication towers, the verification of measuring instruments, and vehicle testing. All five share the legal event that the principle evaluates, so the comparison holds that event constant and varies the feature the principle treats as decisive, namely whether the validity of the service depends on costly, recurrent maintenance. The resulting design is presented as draft statutory text, because drafting forces decisions about rank, delegation, transition, and enforcement that an abstract proposal can leave open. Empirical material serves only to show scale: the 2025 *opsen* revenue of Banjarmasin, officially reported as Rp142 billion and the highest in South Kalimantan, is read with police registration figures ("Realisasi *Opsen* PKB dan BBNKB," 2025; "Jumlah Kendaraan Bermotor," 2025). Banjarmasin illustrates that the resource exists; it is not the locus of the research.

RESULTS AND DISCUSSION

Fiscal Attachment as a Principle of Lawmaking: Why the Repair Must Come from the Legislature

Three existing ideas come close to explaining what went wrong when the testing levy disappeared, and each of them breaks down at a specific point. The principle that money follows function holds that when a higher level of government assigns a function to a lower one, the necessary financing must follow. Indonesian decentralization law has relied on this idea for two decades, and later practice reformulated it as money follows program to tie budgets to planned outputs (Pranasari & Fitri, 2020). The principle works well when a function moves between levels of government. In the testing case no function moved. Districts conducted periodic testing before January 2024 and must conduct it after, and the HKPD Law transferred nothing to them or away from them. What changed was the instrument attached to a function that stayed in place, and the principle has nothing to say about that.

The second idea is the unfunded mandate. Comparative research shows that mandates imposed without matching resources depress regional growth, especially where political decentralization outruns fiscal decentralization (Rodríguez-Pose & Vidal-Bover, 2024). Constitutional limits on such mandates shift spending back to the higher government and redirect burdens toward less protected units (Ross, 2018), and local governments facing an unfunded mandate respond by raising revenue in ways that may burden firms (Shi & Ye, 2024). This literature explains the fiscal stress that districts now feel. Its remedies, however, operate on the relationship between governments, such as cost estimates before a mandate is adopted

or reimbursement after it takes effect. It does not distinguish between duties whose costs are incidental and duties whose costs determine whether the duty can be performed lawfully at all.

Comparative public law contains devices that come closer to the problem, and their limits confirm the gap. Article 72-2 of the French Constitution provides that whenever powers are transferred between central government and territorial communities, revenue equivalent to that given over to their exercise must also be transferred, and that newly created or extended powers that increase local expenditure must be matched by revenue determined by statute (Constitution of October 4, 1958, art. 72-2, paras. 4–5). German constitutional law assigns to each level of government the expenditure that results from discharging its own responsibilities, and the Bavarian Constitution requires the state, whenever it assigns tasks to municipalities or imposes special requirements on the performance of existing or new tasks, to provide at the same time for covering the costs (Basic Law for the Federal Republic of Germany, art. 104a(1); Constitution of the Free State of Bavaria, art. 83(3)). United States law goes further. The Unfunded Mandates Reform Act treats as an intergovernmental mandate any provision that would reduce or eliminate authorized federal assistance given to state and local governments for complying with a previously imposed duty, unless the duty is reduced or eliminated by a corresponding amount (Unfunded Mandates Reform Act of 1995, 2 U.S.C. § 658(5)(A)(ii)). That definition captures the intuition behind this article, namely that money withdrawn from a standing duty changes the duty. The French and German clauses, however, are triggered when tasks move or grow, and they say nothing about a revenue instrument that disappears from a task that stays the same. The American definition reaches such withdrawals, but it answers them with a cost estimate from the Congressional Budget Office and a point of order against considering the bill, and it measures the problem in dollars against a statutory threshold (Unfunded Mandates Reform Act of 1995, 2 U.S.C. §§ 658c, 658d, 1501(2), (6)). None of these devices asks whether the money conditions the lawful performance of the duty, and that is the question on which the testing case turns.

The third idea is effectiveness theory, which explains that a law fails when the conditions for its operation are absent. The explanation is accurate, but it describes a condition without supplying a legal standard for judging the act that produced it or a basis for demanding repair. A theory that diagnoses without prescribing cannot guide a legislature deciding whether it may abolish a levy, and it cannot guide a court or a ministry asked what the abolition requires.

The missing piece is a principle that operates on the content of a norm, distinguishes norms by the way they depend on spending, and generates legal consequences. This article calls it the principle of fiscal attachment. Where a statute imposes a safety duty that only recurrent public spending can perform, and where a failure of that spending removes the legal competence to issue valid decisions, the instrument that finances the duty forms part of the duty's conditions of operation. A legislature that withdraws such an instrument without a binding substitute therefore alters the content of the duty, even if it leaves the text of the duty untouched.

Periodic testing satisfies the antecedent conditions of the principle. Testing requires the state to act, through units that must maintain calibrated equipment and certified inspectors, and Government Regulation No. 55 of 2012 allows only such units to test (Government Regulation No. 55 of 2012, art. 122(1)–(2)). The Government Administration Law treats a decision made without authority as invalid (Law No. 30 of 2014, arts. 52(1), 56(1)). A district that cannot pay for calibration and certification therefore loses more than quality. It loses the capacity to issue certificates that the law will recognize, while drivers remain liable to punishment for operating without one.

The principle belongs to the law of lawmaking, not to the law of judicial review. It binds the legislature when it drafts and enacts, and a breach of the principle is a defect in the lawmaking process. It does not authorize a court to set aside a statute that has already been

validly enacted. Wintgens (2006) observed that legal theory has long studied law from the judge's chair and proposed legisprudence as a theory of the principles that should guide legislators when they make law. Fiscal attachment belongs to that family of principles. Its positive basis lies in existing law. Article 5(d) of Law No. 12 of 2011 requires legislation to be capable of implementation, and the elucidation explains that every act of lawmaking must take account of its effectiveness in society; Article 5(e) adds the requirement of efficiency and effectiveness (Law No. 12 of 2011, art. 5(d)–(e) and elucidation). Article 18A (2) of the Constitution requires financial relations and public services between the center and the regions to be regulated fairly and harmoniously by statute (Constitution of the Republic of Indonesia of 1945, art. 18A (2)). The HKPD Law itself points in the same direction. Article 86(2) requires that the percentage and activities funded from dedicated tax revenue be "aligned with public services related to the type of tax," which ties the use of vehicle tax revenue to services connected with vehicles (Law No. 1 of 2022, art. 86(2)). The principle adds no new standard to these provisions. It widens the implementability inquiry so that it covers, besides the bill itself, the statutes whose means the bill alters.

A breach of the principle has graduated consequences, and they should not be overstated. At the first level, it does not invalidate the withdrawing statute, because a failure of this kind is not a procedural defect that undermines the validity of enactment. At the second level, it creates a duty of restoration that rests on the legislature and that citizens, scholars, and regional governments can press through political and academic channels. At the third level, it gives regions a legitimate basis to claim financial support from the center for a duty they cannot finance alone, and it requires anyone who evaluates the performance of testing units to account for the fact that the legislature removed their instrument.

Three limits keep the principle from becoming a ban on fiscal restraint. First, it does not forbid spending cuts. It concerns the withdrawal of an instrument while the duty remains, not the size of the budget. Second, it does not require the substitute to take the same form as the instrument withdrawn. The testing levy need not return; any source that binds and that reliably reaches the testing unit satisfies the principle. Third, and most important, the principle does not oblige the state to test vehicles forever. A legislature may conclude that periodic testing no longer justifies its cost. The evidence on the safety effects of inspection is mixed, and Texas, for one, legislated in 2023 to end the general inspection requirement for noncommercial vehicles from 2025 while collecting a replacement fee at registration (Texas Transportation Code Annotated § 548.510(f); Martín-delosReyes et al., 2021; Hoagland & Woolley, 2018). The principle requires only that such a decision take the form of an open amendment of the duty, debated and voted on, instead of a silent removal of its means.

The principle can be applied through a four-step test. The first step asks whether the norm commands an activity that only recurrent public spending can perform and whose lapse in funding removes the competence to decide validly (the fiscal content test). The second asks whether the lawmaker has withdrawn, limited, or redirected the instrument that financed the activity (the withdrawal test). The third asks whether a binding substitute exists; the mere possibility of an allocation from the general budget does not count, because the principle demands a binding source and not a contingent one (the substitution test). The fourth asks whether the absence of the instrument has reduced the performance of the norm in fact (the efficacy test). The order of the steps matters. The first screens norms by their nature, the second and third assess what the lawmaker did, and the fourth checks the consequences in fact, which keeps the test from collapsing into a general complaint about scarce budgets. A norm that satisfies all four steps has lost its means in the sense the principle condemns, and its restoration belongs at the rank of the act that withdrew the instrument.

A test earns its place only if it can separate cases, and the services whose levies the HKPD Law abolished provide a natural sample. The HKPD Law no longer lists levies for the

printing of identity cards, for terminal services, for the control of telecommunication towers, for the verification and reverification of measuring instruments, or for vehicle testing, all of which Law No. 28 of 2009 had allowed (Law No. 28 of 2009, arts. 110(1), 127; Law No. 1 of 2022, art. 88(1), (3); Eriza & Affandi, 2024). Vehicle testing passes all four steps. The verification of measuring instruments passes the first three, because it requires inspectors to examine instruments against calibrated standards and to issue marks whose validity depends on that examination, and because no binding substitute replaced its levy. Whether it passes the fourth step depends on evidence of declining verification activity that remains to be gathered. The control of telecommunication towers passes only part of the first step. Much of that control consists of checking whether a structure conforms to its permit, and that check does not produce a technical decision whose validity depends on certified measuring equipment, so its funding gap raises a question of fiscal fairness between levels of government without engaging the principle.

The remaining cases fail at the first step. Terminal services require the region to provide a facility and to keep it in working order. Less money produces a shabbier terminal, but no one loses the authority to decide anything, and a terminal with a tight budget still functions within limits. The printing of identity cards fails even more clearly. Citizens must hold an identity card, but issuing one does not depend on equipment whose precision the law requires the state to maintain as a condition of validity, and abolishing the printing charge shifts a cost to the regional budget without touching the legality of the document. The test thus condemns neither every abolition of a levy nor every service that lost its revenue. It reaches only duties whose valid performance depends on costly, recurrent maintenance, and that narrow reach is what makes it useful.

The principle also explains why the repair must come from the legislature. Interpretation cannot close the gap. The earmark in Government Regulation No. 35 of 2023 covers roads and the improvement of public transport modes and facilities, while periodic testing covers goods vehicles, trailers, and semitrailers that are not public transport under any reading, so even a generous interpretation leaves much of the tested fleet outside the earmark. A regional finance officer who relied on such a reading would also face the risk of an audit finding, and a prudent officer would not spend.

Executive amendment can do more, and it should come first. Because Article 86(3) of the HKPD Law delegates the choice of percentage and activities to government regulation, the government can add testing facilities to the earmark in Article 25(1) of Government Regulation No. 35 of 2023 without waiting for the legislature (Law No. 1 of 2022, art. 86(3); Government Regulation No. 35 of 2023, art. 25(1)). The alignment clause in Article 86(2) strengthens the case, since no public service is more closely related to the motor vehicle tax than the test that decides whether a vehicle may remain on the road. Yet an amendment at that level cannot finish the work, for three reasons. First, a support should match the rank of what it supports. The testing duty is statutory and backed by criminal penalties, while a regulatory earmark can be removed by the next regulation without public debate. Indonesian experience gives that concern substance. Mochtar et al. (2024) found that the public engagement promised by the doctrine of meaningful participation has remained thin in the drafting of implementing regulations, and Al Fatih et al. (2023) document how implementing rules drift when the parent statute leaves the limits of delegation loose. Second, the delegation in Article 86 extends only to the taxes it lists, so it cannot create the transfer-based equalization that districts with small fleets will need. Third, only a statute can write the link between the testing duty and its financing into the same body of law that sets the duty, so that future fiscal reforms cannot remove the instrument without confronting the duty it serves. Executive amendment and statutory reconstruction therefore operate in sequence: the first stops the immediate loss, and the second makes the repair durable.

Courts cannot substitute for either step. A petition against Article 88 of the HKPD Law would target what the provision says, whereas the defect consists of what the legislature left out, and annulment would not put testing back on the list of levies. A challenge to Government Regulation No. 35 of 2023 would meet the objection that an earmark which omits testing is incomplete without being contrary to its parent statute. United States law illustrates a further limit. In *Maine Community Health Options v. United States* (2020), the Supreme Court held that appropriations riders had not repealed a statutory payment obligation, leaving insurers free to sue for the amounts owed. Lawrence (2020) has urged courts to adopt a general presumption against disappropriation for the same reason. Those remedies serve obligations owed to creditors who can sue for money. The testing duty protects the public at large, and no one can recover damages for the test that a starved unit performed badly. The protection must come before the harm, which means it must come from the lawmaker.

Designing the Reconstructive Norm: Earmarked *Opsen*, Bound Spending, and Potential-Based Equalization

The principle sets the terms that any repair must meet. The substitute must bind, it must reach the unit that performs the test, it must sit at a rank that matches the duty, and it must respect the decision of the HKPD Law to stop charging citizens for this service. Comparative and domestic practice offers four financing models: a fee paid by owners to authorized testing centers, common in Europe; a flat charge collected at registration, as in Texas; allocation from the general regional budget, which is the present Indonesian arrangement; and an earmark of the *opsen* on the motor vehicle tax. Each model is measured below against the five criteria set out in the Methods section.

The European model fails first on legality. Testing is compulsory for the vehicles it covers, so a charge for it is a compulsory charge, and Article 23A of the Constitution requires taxes and other compulsory levies for state purposes to be regulated by statute (Constitution of the Republic of Indonesia of 1945, art. 23A). Once the HKPD Law removed testing from the closed list of levies, a district testing unit lost any basis for charging owners, and a fee collected anyway would be an unlawful levy. Private units and the units of vehicle manufacturers may test with a government permit (Law No. 22 of 2009, art. 53(3)(b)–(c)), and as private actors they would recover their costs from owners, so expanding their role would fail the burden criterion. It would also move the public cost instead of removing it. The directive requires member states to authorize and supervise testing centers and to keep inspectors free of conflicts of interest (Directive 2014/45/EU, arts. 12–14), and the evidence explains why. Swedish stations in more competitive markets were more lenient (Habte & Holm, 2022). Across twenty-eight million emissions tests in the United States, facilities facing more competitors passed vehicles more readily, since a facility that fails its customers tends to lose them (Bennett et al., 2013). In Mexico City, nearly one car owner in ten paid a bribe to get around the emissions test (Oliva, 2015). A fee market for testing therefore presupposes a well-funded public supervisor, and that is what Indonesian districts now lack.

The Texas model is attractive because it collects money at a point that every vehicle must pass. In Indonesia that point belongs to another institution and another level of government. The Road Traffic Law assigns the registration and identification of motor vehicles to the National Police (Law No. 22 of 2009, art. 7(2) (e)), and registration charges are central non-tax revenue set by government regulation (Government Regulation No. 76 of 2020). A testing charge collected at registration would land in the national treasury, far from the district that bears the duty, and would add a charge that the HKPD Law meant to remove. Without a statute behind it, such a charge would also lack the basis that Article 23A requires, so the model fails legality, congruence, and burden at once. The Texas reform still carries a lesson. Its legislature did not leave an unfunded inspection duty in place; it narrowed the duty openly,

kept inspections for commercial vehicles, and provided for the replacement fee in the same reform (H.B. 3297, 2023; Texas Transportation Code Annotated § 548.510(f)). That is the conduct the principle of fiscal attachment asks of a legislature that wants to change course.

The present arrangement, allocation from the general regional budget, is lawful and imposes no new charge, but it fails sustainability. The head of a testing unit must now negotiate every year for the money to recalibrate brake testers and renew inspector certificates, and the negotiation takes place against hospitals and roads. Gwilliam and Shalizi (1999) documented the same pattern in road maintenance, where reliance on inadequate and unpredictable budget support let networks decay and raised the cost of transport. The general budget also fails the substitution step of the four-step test, because a possibility of funding is not a binding source.

The earmarked *opsen* satisfies all five criteria. Its legality rests on Article 86 of the HKPD Law, which already allows part of the revenue from the motor vehicle tax and its *opsen* to be dedicated to activities aligned with services related to the tax, and which delegates the details to government regulation. It is sustainable because the *opsen* recurs every year, grows with the vehicle stock, and is collected through the provincial machinery for the motor vehicle tax, with the district share passed directly to district accounts (Law No. 1 of 2022, arts. 83(1), 86; Badan Pendapatan Daerah Provinsi Bengkulu, 2025). It is congruent because the *opsen* accrues to districts and municipalities, the governments whose units carry the primary testing duty under Article 53(3) (a) of the Road Traffic Law. It adds no burden, because the earmark redirects revenue that is already collected. The HKPD Law lowered the provincial ceilings, from 2 to 1.2 percent for the motor vehicle tax on first ownership and from 20 to 12 percent for the transfer fee, and a Ministry of Finance publication presents those cuts as the reason the *opsen* does not raise the overall charge (Law No. 1 of 2022, arts. 10(1) (a), 15(1); Fairuzie, 2024). It is implementable because Indonesian regions have operated an earmark of this tax since Law No. 28 of 2009 required at least ten percent of motor vehicle tax revenue to go to roads and public transport (Law No. 28 of 2009, art. 8(5)), and because the machinery for enforcing it already exists. Government Regulation No. 35 of 2023 directs the central government to tag spending financed from earmarked taxes and subjects regions that fail to allocate to sanctions (Government Regulation No. 35 of 2023, art. 25(6)–(7)), and the Ministry of Finance has specified how such spending is tagged for the evaluation of mandatory expenditure from the 2025 budget year onward (Decision of the Minister of Finance No. 22/KM.7/2024).

That record also shows where earmarks go wrong, and the design has to answer each failure. McCleary (1991) found that governments often circumvent earmarks, and Dye and McGuire's (1992) finding that earmarked dollars barely raise spending on the favored function means that an earmark can leave total funding unchanged while appearing to protect it. Christen and Soguel (2021) found that in Swiss cantonal transport ministries between 2000 and 2016, each additional 1,000 francs per capita financed from an earmarked fund raised input requirements by 5.4 percent, because earmarking spares the spending ministry the scrutiny of the budget debate. Indonesian experience adds a local warning. A study of the vehicle tax earmark in Bekasi found that the allocation had not reached its intended level and that, without a separate budget account and a standard operating procedure, the earmarked funds could not be seen or controlled (Novlyani, 2021). The design that follows answers these findings with a need-derived minimum, a bound spending line, reporting tied to the validity of testing, and periodic review.

The first choice concerns where the earmark sits. A separate earmark on top of the existing ten percent would enlarge the share of vehicle tax revenue that regions cannot allocate freely, a trend that Lewis (2023) already criticizes in the HKPD Law. Placing testing inside the existing earmark avoids that cost and follows Article 86(2), since road maintenance and vehicle testing are the two public services most closely related to the motor vehicle tax. Inside

the earmark, however, testing would compete with roads, whose claims are larger and more visible, and could receive nothing in practice. The norm should therefore fix a minimum portion for testing within the earmark. Wilkinson (1994) distinguished strong earmarking, in which revenue determines expenditure, from weak earmarking, which is merely nominal, and wide earmarks covering whole programs from narrow ones tied to specific uses. Testing needs an earmark that is strong in the sense that's minimum binds and narrow in the sense that it reaches a defined set of activities. The minimum should not be a single national percentage, because fleets and revenues differ too much across districts for one figure to fit them all.

The percentage can be derived from the costs on which the competence to test depends. Five components capture them: the calibration of each test lane over its cycle; the depreciation and renewal of equipment, computed as acquisition value divided by economic life; the cost of accreditation divided by the period of its validity; the training and certification of inspectors, computed as the number of inspectors multiplied by the cost per inspector and divided by the validity of the certificate; and direct operating costs. Their sum is the annual need of a district. Dividing that need by the district's projected *opsen* revenue gives its percentage, rounded up. An absolute floor protects the unit in years when revenue falls, and a ceiling protects the other services that the earmark serves, with any need above the ceiling passing to equalization. The figures should be reviewed every three years. Ranchordás (2015) reminds us that legal certainty does not require legislation to be immutable, and a scheduled review lets the percentage track costs without reopening the principle.

Banjarmasin shows the scale of the resource. The city collected Rp142 billion from the *opsen* on the motor vehicle tax and on the transfer fee in 2025, so one percent of that sum is about Rp1.42 billion. With about 53,860 goods vehicles registered in the city in April 2025, one percent amounts to roughly Rp26,000 per goods vehicle per year, before the city's buses and public passenger cars are counted ("Realisasi *Opsen* PKB dan BBNKB," 2025; "Jumlah Kendaraan Bermotor," 2025). Two cautions apply. The base would be narrower under the present regulation, which earmarks only the motor vehicle tax and its *opsen*, and wider under a statute that adds the *opsen* on the transfer fee. And the figure illustrates the resource without estimating the need. Only a unit-cost study by the Ministry of Transportation, applying the method above, can say whether one percent, two percent, or some other share would suffice in a given district.

Some districts will fall short of their need even at the ceiling. A district with a small fleet still needs a test lane, calibrated equipment, and certified inspectors, and its *opsen* may not pay for them. The French Constitution meets a comparable problem by directing the legislature to provide equalization mechanisms that promote equality among territorial communities (Constitution of October 4, 1958, art. 72-2, para. 6). Indonesian law can reach the same result through a specific-purpose transfer from the center, a choice supported by evidence that specific allocation grants have been important in sustaining infrastructure spending by Indonesian districts (Aritenang, 2020). A district would qualify when its need exceeds the ceiling, and the transfer would cover the difference between need and capacity.

How capacity is measured matters more than the formula itself. If capacity meant the *opsen* a district actually collects, a district that collected poorly would receive more, and the transfer would soften the budget constraint in the sense that Kornai et al. (2003) describe, rewarding the behavior it ought to discourage. Capacity should therefore be measured as potential *opsen*, computed from the registered fleet and the applicable rates. The Indonesian evidence on whether transfers dampen local revenue effort is mixed: Lewis and Smoke (2017) found only partial support for the perverse incentives that policymakers assume, while Saptono and Mahmud (2023) found that unconditional transfers crowd in local taxes and that conditional transfers have no significant effect on them. A potential-based measure removes the question for this transfer, since the amount no longer depends on collection effort. A second

safeguard limits the transfer in time and ties it to building capacity. Research on two Lithuanian municipalities traced uneven implementation of a single national framework for social services to differences in administrative capacity (Stasiukynas et al., 2025), so the transfer should pay for what lets a district stand on its own, such as the accreditation of its unit, and taper once that capacity exists. The money should also travel directly from the center to the district. Elvira et al. (2023) describe a Philippine arrangement in which each tier of local government deals with the center directly in fiscal matters, and in the testing case a detour through the province would blur responsibility for a duty that the statute places on the district.

The money must reach the unit in a form that binds. A bound line item in the budget of the testing unit, tagged to the eligible activities and closed to transfer, binds strongly and needs no new governance, at the price of flexibility. The tagging scheme that already covers the vehicle tax earmark could carry a separate tag for testing. This vehicle should be the default, and it answers the Bekasi finding directly. A regional public service agency, or BLUD, offers more freedom in managing revenue and suits units that also earn income from other services. Minister of Home Affairs Regulation No. 79 of 2018, however, excludes from the BLUD form public services related to regional taxes, certain licensing levies, and licensing (Minister of Home Affairs Regulation No. 79 of 2018, art. 29). A test certificate is better understood as a statement of conformity with technical standards than as a permit, yet the point is arguable, so the BLUD should remain an option for districts willing to carry that risk. Pooling the money at the provincial level should be rejected, because it would separate the money from the government that bears the duty. A new national testing body would fare no better. Wijaya and Ali (2021) show how statutory impediments complicate the reorganization of government bodies in Indonesia, and the duty already has an institutional home. Districts may choose different vehicles, provided that each keeps the money bound to testing.

Private and manufacturers' units should receive no *opsen* money. They recover their costs from owners, and public money paid to them would finance the same service twice. Their presence does not reduce the public cost to zero, though. The directive's insistence on authorization, supervision, and impartial inspectors shows that a mixed system needs a public supervisor with a budget of its own. Where districts take part in supervising private units, or maintain the test records on which roadside enforcement relies, those tasks belong among the activities that the earmark may fund.

An earmark that the next fiscal reform can remove offers little protection, and removal is common. Britain created its Road Fund from motor taxation in 1921 and abandoned it in 1937 (Newbery & Santos, 1999). Political economy explains why governments earmark despite such episodes. A policymaker who expects to lose office may earmark revenue to constrain successors who would spend it differently (Brett & Keen, 2000), and earmarking rules can act as a partial commitment device against the temptation to revise policy later (Marsiliani & Renström, 2000). The commitment is partial for a legal reason as well. A later statute of equal rank prevails over an earlier one, so no clause can entrench the earmark against a future legislature.

The norm can still raise the cost of silent removal. Two-tier drafting separates the duty to finance from the instrument that currently does the financing. The first tier, placed in the Road Traffic Law next to the testing duty, requires that testing by regional units be financed from a source designated by statute. The second tier, placed in the HKPD Law, names the present instrument and its method. A future reform may replace the instrument, but only by amending the second tier and naming the replacement. An anti-withdrawal clause in the first tier provides that a provision removing or reducing the designated source takes effect only if the same statute designates a substitute. Against a later statute that ignores it, the clause cannot prevail. Its work is procedural. It puts the link between duty and money on the checklist of the officials who harmonize bills under Articles 46(2) and 47(3) of Law No. 12 of 2011 (Law No.

12 of 2011, arts. 46(2), 47(3)), so that any future withdrawal becomes a decision the legislature takes knowingly. The earmark may also ease acceptance of the surcharge. A review of public resistance to carbon taxes counts earmarking for visible purposes among the design choices that raise acceptability (Carattini et al., 2018), and Leonard et al. (2023) have argued that green tax revenue can fund renewable energy in Indonesia. Owners who can see part of the *opsen* paying for the test that keeps buses and trucks safe have a concrete reason to accept it. The two tiers can be drafted as follows. In the Road Traffic Law:

Article 53A

(1) The financing of periodic testing carried out by regional testing units shall be ensured from a source designated by statute.

(2) A provision that removes or reduces a source referred to in paragraph (1) shall take effect only if the same statute designates a substitute source.

In the HKPD Law:

Article 86A

(1) A specified percentage of the revenue from the *opsen* on the motor vehicle tax and the *opsen* on the motor vehicle transfer fee shall be allocated to finance periodic motor vehicle testing by regional testing units, covering the procurement and renewal of testing equipment, its calibration, the accreditation of testing units, and the training and certification of inspectors.

(2) The allocation referred to in paragraph (1) shall be budgeted as a bound expenditure of the testing unit and may not be transferred to other purposes.

(3) Where the allocation referred to in paragraph (1) does not meet the need of a region, the Central Government shall provide support through transfers to regions for specific purposes.

(4) Further provisions on the percentage, the method of calculating need, the criteria for support, and their periodic review shall be regulated by government regulation.

(5) Regional governments shall report the use of the allocation and its outcomes, including the number of vehicles tested and the accreditation status of testing units.

At the regulatory level, Article 25(1) of Government Regulation No. 35 of 2023 would add the facilities and infrastructure for testing the roadworthiness of motor vehicles to the activities financed by the existing earmark, together with a minimum portion derived from need. The elucidation of Article 86A should state that the allocation finances the conditions on which the validity of test certificates depends, and a transitional provision should require the first allocation in the budget year following enactment.

Article 86A (5) requires reporting, and the choice of indicators decides whether reporting helps. Four indicators follow from the principle. The first measures validity, as the share of a district's testing equipment that is within its calibration period on a given date. The second records whether the unit has kept or raised its accreditation. The third measures coverage, as the number of vehicles tested divided by the number registered in the categories that must be tested. The fourth measures the dispersion of the first three across districts, which shows whether equalization is working. Crash counts are deliberately excluded. Crashes have many causes, vehicle condition is only one of them, and the international evidence on the safety effect of periodic inspection is too mixed to support a direct link; a recent Danish study, for example, found no evidence that would justify more frequent checks than the existing program requires (Olesen et al., 2024; Martín-delosReyes et al., 2021). Judging the earmark by crash counts would hold units responsible for causes beyond their control. The indicators should inform the three-year review instead of triggering automatic cuts. Schick's (2014) account of six decades of performance budgeting records how often such initiatives have fallen short of their ambitions, and the finding of Christen and Soguel (2021) that earmarked spending

escapes scrutiny calls for published reports that councils and auditors can read. A formula that cut a unit's money after one bad year would defeat the purpose of the earmark.

The design also has to anticipate four risks. Delay is the political risk, because a statutory amendment may wait years for a legislative window; the regulatory route proposed in the first part of this discussion answers it, since the government can amend its own regulation without waiting for the legislature. Volatility is the fiscal risk, because *opsen* revenue falls when vehicle sales and compliance fall, and the absolute floor absorbs it. Leakage into unrelated spending is the institutional risk, which the closed list of eligible activities and the bound line item prevent. Inflated estimates of need are the behavioral risk, which standard unit costs set by the Ministry of Transportation and applied through the cost-component method keep in check. None of these safeguards requires a new institution.

The novelty of this study lies in two findings. First, it formulates fiscal attachment as a principle of lawmaking that existing doctrine does not supply. The maxim that money follows function governs tasks that move between levels of government, the French and German revenue-matching clauses respond to tasks that are transferred or enlarged, and the American definition of unfunded mandates answers withdrawn assistance with cost estimates and points of order. Fiscal attachment instead asks whether the money conditions the lawful performance of a duty that stays in place, and it demands restoration at the rank of the withdrawing act; its four-step test separates vehicle testing from services whose loss of revenue raises only a question of fiscal fairness. Second, the study turns that principle into drafting technique for a legal system that does not permit entrenchment: a need-derived minimum within the existing earmark, potential-based equalization, a bound line item, and a two-tier norm whose anti-withdrawal clause places the link between duty and money on the harmonization checklist.

CONCLUSIONS AND RECOMMENDATIONS

Conclusion

The first research question asked why the funding gap left by the abolition of the testing levy requires reconstruction at statutory rank. The answer lies in the kind of duty that lost its money. Periodic testing can be performed lawfully only by units with calibrated equipment and certified inspectors, so the money that pays for calibration and certification is a condition of the competence to issue valid certificates. When the HKPD Law removed the levy without naming a substitute, it changed what the Road Traffic Law demands in practice while leaving its text and its criminal penalties untouched. The principle of fiscal attachment classifies that event as a defect in lawmaking and locates the repair at the rank of the act that withdrew the instrument. Interpretation cannot reach the goods vehicles and trailers that make up much of the tested fleet, because the existing earmark speaks of roads and public transport. An amendment to Government Regulation No. 35 of 2023 can and should come first, yet it cannot match the rank of a criminally enforced duty, cannot create the transfers that small districts need, and cannot write the link between duty and money into the statute that sets the duty. Courts cannot supply the missing instrument either, because the defect consists of a legislative omission and because no creditor holds a claim that a court could enforce.

The article's first contribution is the principle itself. Fiscal attachment holds that where a statute imposes a safety duty that only recurrent public spending can perform, and where a lapse in that spending removes the competence to decide validly, the financing instrument forms part of the duty's conditions of operation. The principle binds the legislature as a principle of lawmaking, grounded in the implementability and effectiveness requirements of Article 5(d) and (e) of Law No. 12 of 2011, in the demand of Article 18A(2) of the Constitution for fair and harmonious financial relations, and in the alignment clause of Article 86(2) of the HKPD Law. A breach does not invalidate the withdrawing statute. It creates a duty of restoration, gives regions a legitimate claim to central support, and must be weighed whenever

the performance of testing units is assessed. Three limits keep the principle modest: it permits spending cuts, it accepts any binding substitute, and it allows the legislature to end testing altogether provided that it does so openly, as Texas did. The four-step test gives the principle discriminating power. Vehicle testing passes all four steps, the verification of measuring instruments passes three and awaits evidence on the fourth, the control of telecommunication towers engages only part of the first, and terminal services and identity card printing fail at the first step. The principle also extends comparative doctrine. The French and German rules that match revenue to tasks attach money to tasks that move or grow, and the American definition of unfunded mandates reaches withdrawn federal assistance through cost estimates and points of order. Fiscal attachment asks a different question, whether the money conditions the lawful performance of the duty, and draws a different consequence, restoration at the rank of the withdrawal. Within Indonesian decentralization law, the principle supplements the maxim that money follows function. That maxim governs the movement of tasks between levels of government; fiscal attachment governs the fate of a task that stays where it is while its instrument is taken away. Together they cover both ways in which a duty can lose its financing.

The second research question asked what financing design can restore the operability of the testing duty within the HKPD Law and Article 18A (2). Measured against legality, sustainability, congruence, burden, and implementability, the European fee model fails because a public unit may not impose a compulsory charge without a statutory basis, the Texas registration charge fails because registration belongs to the police and its revenue to the center, and the general budget fails because it offers only a possibility of funding. The earmarked *opsen* passes all five criteria. The reconstructive norm places testing inside the existing earmark of motor vehicle tax revenue with a binding minimum derived from need. It calculates that minimum from the cost of calibration, equipment renewal, accreditation, inspector certification, and operations, with a floor, a ceiling, and a review every three years. Districts whose need exceeds the ceiling receive specific-purpose transfers measured against potential rather than realized *opsen*, limited in time and tied to building capacity. The money travels through a bound line item, with the BLUD as an option and provincial pooling excluded. Private units receive no *opsen* money, the public tasks that a mixed system requires remain eligible, and reporting covers validity, accreditation, coverage, and dispersion instead of crash counts.

The design contributes something beyond its Indonesian details. It shows how a principle of lawmaking can become drafting technique in a legal system that does not allow entrenchment. Two-tier drafting separates the duty to finance from the instrument that finances, and the anti-withdrawal clause cannot bind a future legislature, but it places the link between duty and money on the harmonization checklist, so that a future withdrawal requires a decision instead of an oversight. The need-derived minimum answers the main objections of the earmarking literature. It keeps the earmark from becoming a nominal label, since the amount binds; it limits rigidity, since the amount follows costs and is reviewed; and it gives auditors a measure against which to read the spending. Potential-based equalization lets the center support weak districts without rewarding weak collection. The bound line item, read together with the tagging that already applies to the vehicle tax earmark, turns the allocation into an amount that councils and auditors can trace, which is the answer to the Bekasi experience.

The design also serves the three values that Indonesian legal scholarship expects of any reconstruction. It restores legal certainty, because testing units, regional finance officers, and road users can know in advance where the money for valid testing comes from and how much it will be. It serves utility in the measurable sense of more equipment within calibration and more units holding accreditation, which is what the testing duty needs in order to protect road users. It serves justice in two ways. Equalization keeps the quality of testing from depending

on the size of a district's fleet, and the *opsen* places the cost on the owners of the vehicles whose condition creates the risk, without adding a new charge.

Limitations

This study has two main limits. It relies on legal texts, official announcements, and published research rather than interviews or budget audits, so the proposed percentages and thresholds remain methods for calculation rather than calculated figures, since no official source yet publishes the unit costs of testing across districts. For the same reason, the fourth step of the test for the verification of measuring instruments awaits data on verification activity after 2024. It also evaluates designs under Indonesian law as it stood in 2026. Changes to the HKPD Law or its implementing regulations could alter the legality assessment of particular models, although they would not affect the principle from which the design proceeds.

Recommendations

Implementation requires coordinated action within existing institutions. The Ministry of Transportation should produce the unit-cost study and maintain the accreditation data on which the indicators depend. The Ministry of Finance should prepare the amendment to Article 25(1) of Government Regulation No. 35 of 2023 and the budget tags for the bound line item. The Ministry of Home Affairs should reflect the line item in its annual budgeting guidelines for regions. Districts should adjust their regional regulations and the rules governing their testing units. The legislature should then consolidate the arrangement through Article 53A of the Road Traffic Law and Article 86A of the HKPD Law at the next amendment of either statute.

Future empirical research should measure what has happened to calibration validity and accreditation in Indonesian testing units since the levy ended, and other services removed from the list of levies, for example the inspection of fire extinguishers, deserve the same four-step analysis. Comparative work could ask how other decentralized systems treat the withdrawal of an instrument from a duty that remains in force, and whether their courts or legislatures have developed doctrines that perform the work this article assigns to fiscal attachment. Legislative drafters, for their part, could try the extended implementability check proposed here on bills that touch regional revenue, which would show whether the harmonization stage can carry the additional question without slowing lawmaking unduly. The broader lesson reaches beyond vehicle testing. A legislature that simplifies local revenue pursues a legitimate aim, but when it removes the money from a duty whose lawful performance depends on that money, it must either restore the means or repeal the duty in the open.

Author Contributions

All authors made significant contributions to this study. These contributions included research conceptualization, development of the theoretical framework, data collection, data analysis, interpretation of results, manuscript preparation, scholarly revision, and final approval of the manuscript for publication. All authors confirm that they have read and approved the final version of the article.

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