

Strategi Peningkatan Penerimaan Retribusi Pemakaian Kekayaan Daerah Untuk Meningkatkan Pendapatan Asli Daerah di Kabupaten Penajam Paser Utara

Strategy for Increasing Revenue from Regional Property Utilization Retribution to Enhance Local Own-Source Revenue in North Penajam Paser Regency

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ABSTRAK

Penelitian ini bertujuan untuk menganalisis dan merumuskan strategi yang efektif dalam meningkatkan Pendapatan Asli Daerah (PAD), khususnya dari retribusi pemakaian kekayaan daerah, serta mengidentifikasi faktor-faktor pendukung dan penghambat implementasi strategi tersebut di Kabupaten Penajam Paser Utara. Fokus utama penelitian adalah pada bagaimana pemerintah daerah dapat memaksimalkan potensi penerimaan dari pemanfaatan aset-aset yang dimiliki demi kemandirian fiskal. Guana mencapai tujuan tersebut, penelitian ini mengadopsi pendekatan kualitatif dengan metode pengumpulan data yang komprehensif, meliputi wawancara mendalam, observasi, dan dokumentasi. Wawancara dilakukan dengan berbagai pemangku kepentingan kunci, termasuk Kepala Badan Keuangan dan Aset Daerah, Kepala dan Kasubid Bidang Aset, Staf Bidang Pemungutan Retribusi, hingga Pelaku Usaha dan Masyarakat Umum. Seluruh data yang terkumpul kemudian dianalisis menggunakan model interaktif Miles dan Huberman, yang memungkinkan peneliti untuk mengidentifikasi pola, tema, dan hubungan antarvariabel secara mendalam. Hasil penelitian menunjukkan bahwa Kabupaten Penajam Paser Utara telah menerapkan strategi yang komprehensif untuk meningkatkan retribusi pemakaian kekayaan daerah. Strategi ini mencakup upaya peningkatan kepatuhan wajib retribusi dan penegakan hukum yang tegas, optimalisasi pengelolaan aset daerah, pemanfaatan teknologi informasi untuk efisiensi, serta pembangunan kerja sama dan sinergi antar-SKPD dan pihak terkait, didukung oleh prosedur pemungutan yang transparan. Faktor pendukung utama keberhasilan strategi ini meliputi efektivitas kebijakan yang telah ada, pengelolaan aset yang semakin baik, inovasi teknologi yang diterapkan, dan kualitas layanan yang memuaskan masyarakat. Tantangan utama meliputi belum optimalnya pemanfaatan penuh aset daerah, kurangnya sosialisasi dan pemahaman yang memadai di kalangan wajib retribusi mengenai kewajiban mereka, serta kendala kepatuhan pembayaran yang seringkali dipengaruhi oleh fluktuasi kondisi ekonomi. Oleh karena itu, penelitian ini menyimpulkan bahwa untuk memaksimalkan potensi PAD dari retribusi pemakaian kekayaan daerah, Kabupaten Penajam Paser Utara perlu mengatasi hambatan-hambatan ini melalui upaya yang lebih terarah dan berkelanjutan.

Kata Kunci: Retribusi, Kekayaan Daerah, Pendapatan Asli Daerah

ABSTRACT

This research aims to analyze and formulate effective strategies for enhancing Local Own-Source Revenue (PAD), specifically from retribution on regional asset utilization. It also seeks to identify the supporting and hindering factors in implementing these strategies in Penajam Paser Utara Regency. The study's primary focus is on how the local government can maximize potential revenue from its owned assets to achieve greater fiscal independence. To accomplish these objectives, the research employed a qualitative approach with comprehensive data collection methods, including in-depth interviews, observation, and documentation. Interviews were conducted with various key stakeholders, such as the Head of the Regional Finance and Asset Agency, the Head and Sub-Head of the Asset Division, Staff from the Retribution Collection Division, Business Operators, and the General Public. All collected data were subsequently analyzed using the Miles and Huberman interactive model, which allowed the researchers to identify patterns, themes, and inter-variable relationships in depth. The research findings indicate that Penajam Paser Utara Regency has implemented a comprehensive strategy to increase revenue from regional asset utilization retribution. This strategy encompasses efforts to improve taxpayer compliance and strict law enforcement, optimize regional asset management, leverage information technology for efficiency, and foster collaboration and synergy among local government units (SKPDs) and relevant parties, all supported by clear collection procedures. The main supporting factors for the strategy's success include effective existing policies, improved asset management, implemented technological innovations, and positive service quality that satisfies the community. Despite these efforts, the study also identified significant hindering factors. Key challenges include the sub-optimal utilization of regional assets, insufficient socialization and understanding among retribution payers regarding their obligations, and compliance issues often influenced by economic fluctuations. Therefore, this research concludes that to maximize the PAD potential from regional asset utilization retribution, Penajam Paser Utara Regency needs to address these obstacles through more targeted and sustainable efforts.

Keywords: Retribution, Regional Property, Local Own-Source Revenue

INTRODUCTION

Regional Original Revenue (PAD) is one of the main sources of funding for local governments to carry out development programs and improve community welfare (Wibisono *et al.*, 2024). One of the main sources of PAD is through the levy on the use of regional wealth which includes the levy from the use of regional assets, such as land, buildings, and other natural resources (Indiraswari, 2024). In accordance with Government Regulation of the Republic of Indonesia No. 55 of 2005 concerning Regional Levies, local governments have the right to determine levies on the use of managed regional assets to support the sustainability of regional development (Nasution, 2024).

The North Penajam Paser Regency Government has the potential for regional wealth, which, if managed and optimized optimally, can become a source of local original income (PAD) through the levy on the use of regional wealth. Based on the latest data, the Regional Finance and Assets Agency (BKAD) manages various types of assets spread across its territory, showing the magnitude of the potential that exists. These assets include 118 units of School Official House, 306 units of School Canteen, 39 units of Health Center Official House, and 34 units of Warung. In addition, there are also 4 units of buildings rented by third parties, namely Bulog Building, Bankaltimara, ATM, and Grand Nusa Hotel, as well as 6 units of Multipurpose Buildings spread across several villages. The existence of these large and varied assets emphasizes the urgency of effective management to ensure optimal contribution to regional revenue. However, this magnitude of potential also raises challenges related to how best strategies can be applied to identify, manage, and utilize these assets to generate maximum levies, so as to strengthen regional fiscal independence.

The specific legal basis that regulates the use and levy of the use of regional wealth in North Penajam Paser Regency is the Regional Regulation of North Penajam Paser Regency Number 7 of 2008 concerning the Levy on the Use of Regional Wealth. In addition, regulations related to regional taxes and levies in general are also regulated in the Regional Regulation of North Penajam Paser Regency Number 1 of 2024 concerning Regional Taxes

and Regional Levies. This regulation is a legal umbrella for local governments in determining levies on the use of regional assets.

Although the potential of regional assets in North Penajam Paser Regency is very large and diverse for North Penajam Paser Regency, it has several potential assets such as the Mini Soccer Field, Panglima Sentik Stadium, GOR, and Graha Pemuda have great potential to generate income if managed professionally and sustainably (Syamsudin, 2025). This indicates that although there has been an increase in levies, the maximum potential of these assets can still be explored further.

Receiving levies on the use of regional wealth that is experiencing an increasing trend, it is important to understand the factors that contribute to this success so that it can be used as a reference in future policy-making. Identification of supporting factors can assist local governments in adopting more effective strategies to maintain and increase levy revenue. Some of the factors that play a role in this increase can include stricter regulatory policies, increased compliance with mandatory levies, and the use of technology in the collection system. In addition, collaboration with various stakeholders, including the private sector and the community, can also be an important factor in strengthening the management and optimization of regional wealth utilization.

In the context of the strategy of increasing levies, strategic management theory provides a systematic approach to analyze internal and external conditions that affect the success of regional wealth management. Through analytical tools such as SWOT, local governments can identify strengths (*Strengths*) that need to be maximized, weaknesses (*Weaknesses*) that must be improved, opportunities (*opportunities*) that can be exploited, as well as threats (*threats*) that must be anticipated in the management of the levy (Kish, 2022). With the formulation of data-based strategies, the policies implemented can be more targeted and effective, for example by increasing transparency in regional asset management, tightening the supervision system so that revenue leakage does not occur, and improving administrative efficiency so that the

levy collection process is easier and more accountable.

Furthermore, the strategy of increasing levy revenue based on resource management also needs to consider innovation and adaptation factors to technological developments and community needs. Digitalization in asset management and the levy payment system can be a solution to increase the efficiency and effectiveness of levy collection. With the existence of a technology-based system, local governments can monitor the utilization of assets in real-time, reduce the potential for revenue leakage, and increase the convenience for the community in fulfilling their levy payment obligations. In addition, strengthening synergy between local governments, business actors, and the community in managing regional assets can also open up new opportunities in increasing the economic value of the use of regional wealth, so that levy revenues can continue to experience significant growth.

Previous research as conducted by Ermawati *et al.*, (2024) shows that the implementation of an information system that is transparent and easily accessible to the public can increase public participation in the payment of levies, which ultimately has an impact on increasing PAD. Another study by Suryani (2018) also found that an information technology-based approach can speed up the administrative process and reduce leakage in regional levy receipts (Al Azies and Dikaputra, 2024). In addition, a study by São Paulo *et al.*, (2024) who researched the levy on the use of regional wealth in Cirebon Regency also revealed the importance of coordination between local governments and the private sector in managing regional assets to increase regional revenue.

The increase in the levy revenue for the use of regional wealth in North Penajam Paser Regency shows a positive trend, but a deeper study is needed to understand the factors that contribute to the increase. In practice, the optimization of levy receipts depends not only on the collection policies implemented, but also on the effectiveness of the strategies used to manage the levy more efficiently and transparently. Previous studies have shown that different regions have different approaches to increasing levy revenue, depending on

economic conditions, applicable regulations, and the level of community compliance with levy payments. Therefore, this study seeks to identify the most relevant strategies with the characteristics of North Penajam Paser Regency so that the increase in levy revenue can continue to be maintained and strengthened.

One of the main challenges in managing the levy on the use of regional wealth in North Penajam Paser Regency is the administrative obstacles that are still faced by the local government. The process of recording, collecting, and reporting the levy has been digitally transformed, but administrative challenges still arise from data quality that is not optimal. In addition, the limitation of competent human resources in the field of asset management and levies is also an obstacle in the implementation of more effective policies. Therefore, modernizing the administrative system by implementing integrated information technology can be a solution in increasing efficiency and transparency in the management of levies on the use of regional wealth.

RESEARCH METHODS

The approach used in this study is a qualitative approach with a descriptive type of research (Fischer *et al.*, 2021). A qualitative approach is used to analyze the strategies applied in increasing Regional Original Revenue through the receipt of levies on the use of regional wealth. Through this approach, researchers can find patterns, tendencies, and outcomes that can be used to formulate a more effective strategy to increase levy revenue (Moleong, 2021).

This research was conducted in North Penajam Paser Regency, East Kalimantan Province. The selection of this location is based on the importance of the area in the context of research on the management of levies on the use of regional wealth and efforts to increase Regional Original Revenue (PAD). North Penajam Paser Regency is one of the regions that has great potential in the use of regional wealth, both in the form of natural resources and other assets, which contribute to the receipt of regional levies. Research in this area can provide a clearer picture of the real conditions of levy management and the factors that influence it in increasing PAD.

The data sources used in this study consist of two types, namely primary data and secondary data (Sugiyono, 2017; Verdinelli and Scagnoli, 2013). Primary data was obtained directly from respondents consisting of local government officials related to the management of levies, such as the Finance Agency and Regional Assets, as well as business actors and communities who pay the levy. This data was collected through in-depth interviews and direct observation to obtain information on the challenges, policies, and strategies implemented in the management of the levy. This interview is also to explore the views and experiences of the community and business actors in making levy payments and how the process can be improved to increase levy revenue.

Data Collection Techniques

The data collection technique in this study uses the interviews, observations, and documentation studies (Moleong, 2018). This interview aims to explore information about the levy management policy, the determining factors for levy revenue, and the strategies applied in increasing regional levy revenue. Interviews are conducted using semi-structured interview guidelines that allow for flexibility in more in-depth information exploration.

Data Analysis Techniques

The collected data was analyzed using qualitative descriptive analysis techniques. Qualitative analysis was used to analyze interviews and observations. This qualitative data was processed using thematic analysis techniques, which aimed to identify the main themes that emerged from the interviews with the informants (Pink *et al.*, 2023). This analysis process helps researchers to uncover a deeper understanding of the challenges faced in levy management, the factors that affect levy revenue, and the effectiveness of the strategies applied in increasing levy revenue. The qualitative analysis allowed the researcher to obtain more comprehensive results and provide a complete picture of the management of the levy in North Penajam Paser Regency in depth

RESULTS OF RESEARCH AND DISCUSSION

Strategy to increase Regional Original Income through the Receipt of Regional Wealth Use Levy

The strategy of the North Penajam Paser Regency Government in increasing the revenue of the levy on the use of regional wealth reflects a comprehensive and adaptive approach. The five main pillars of this strategy include improving compliance and law enforcement, optimizing the potential and utilization of regional assets, utilizing information technology, building cooperation and synergy, and clear voting procedures. Each of these strategies is designed to maximize revenue potential from regional assets while ensuring effective and accountable governance.

Increased Compliance and Law Enforcement

The strategy of increasing compliance and law enforcement is a fundamental pillar in optimizing the receipt of levies on the use of regional wealth in North Penajam Paser Regency. The results of the study show that the Regional Government is actively implementing a persuasive and coercive approach. Persuasively, efforts to socialize Regional Regulation Number 1 of 2024 concerning Regional Taxes and Regional Levies as well as periodic appeals to levy obligors are intensified to increase awareness and encourage timely payments. Meanwhile, the coercive approach is implemented through a transparent tiered sanction mechanism, starting with three Warning Letters (SP 1, SP 2, SP 3) and can lead to the demolition of facilities in coordination with the Pamong Praja Police Unit (Satpol PP) if the warning is not heeded.

This dual-functional approach is very relevant to the principles of Public Administration Theory, especially in the aspects of regulatory enforcement and fair public services (Indahsari and Raharja, 2020). Through socialization, the government seeks to increase public understanding as part of informative services, which indirectly contributes to administrative efficiency. The aspect of law enforcement and the application of tiered sanctions is also a manifestation of accountability and responsiveness in

governance, which is in accordance with the principles of *Good Governance Theory* in ensuring law enforcement and justice (Andhini *et al.*, 2023).

These findings are consistent with various previous studies that highlight the importance of these two aspects in optimizing regional revenues. This research is in line with the research conducted Thoreau *et al.* (2017) that effective socialization and good service quality have a significant impact on awareness and compliance with the levy obligation. Similarly, research on the effectiveness of law enforcement systems and administrative sanctions (e.g., studies on the effectiveness of fines or physical crackdowns on unlicensed buildings) has consistently shown that consistency and transparency in law enforcement are vital to prevent revenue leakage and ensure fairness.

Overall, the strategy to increase compliance and law enforcement implemented by North Penajam Paser Regency shows a serious commitment to minimizing the potential for loss of income. A combination of education and measurable action, in accordance with the framework Public Administration Theory and Theory *Good Governance*, It not only aims to increase the realization of levies in the short term, but also builds discipline and trust in the mandatory levy to the regional asset management system in the long term, making it an essential foundation for fiscal independence (São Paulo *et al.*, 2024).

Optimizing the Potential and Utilization of Regional Assets

The strategy of optimizing the potential and utilization of regional assets is a crucial pillar in North Penajam Paser Regency's efforts to boost the receipt of levies on the use of regional wealth. This research identifies that this strategy involves a series of systematic processes, starting from the proactive identification of assets that have not been utilized to the fullest. Furthermore, the asset management process includes determining clear utilization objectives, identifying specific types of assets to be leased (ranging from buildings, land, to facilities), setting rental prices based on market value and maintenance costs, and drafting a transparent lease agreement. Another important aspect is regular

field supervision to ensure the utilization of assets according to the original agreement.

This comprehensive approach is closely aligned with Regional Asset Management Theory, which emphasizes the importance of the asset life cycle, from planning, acquisition, utilization, to maintenance and disposal, with the primary goal of creating economic value and supporting regional development (Widodo, 2021). Optimization not only means maximizing revenue, but it also ensures assets are managed efficiently, productively, and accountably. Clear goal setting, identification of potential assets, and fair rental pricing are manifestations of these principles, which in turn will contribute to an increase in Regional Original Revenue (PAD) in accordance with the objectives Public Economic Theory related to regional revenue (Ross, 2023).

Previous studies have consistently supported the urgency of this strategy. Study by Snoop Dogg (2020) explicitly highlights that the intensification and extensification of revenue sources from the use of regional assets is one of the main keys to increasing Regional Original Revenue (PAD). The observational data in this study, which shows the variety of types and number of assets (for example, 118 School Official Houses, 306 School Canteens, up to 4 Buildings rented by Third Parties) further strengthen this finding, showing the magnitude of potential that has not been fully explored.

It can be said that the strategy of optimizing the potential and utilization of regional assets implemented in North Penajam Paser Regency is a vital strategic step. Through structured management and strict supervision, in accordance with the principles of Regional Asset Management Theory, local governments seek to transform assets that were originally passive or less productive into active sources of revenue. The success of this strategy will not only increase PAD, but also reflect a commitment to good and sustainable asset governance within the framework Public Administration Theory (Zahra *et al.*, 2024).

The Utilization of Information Technology in Levy Management

The use of information technology has become a crucial strategy adopted by the North

Penajam Paser Regency Government to increase efficiency and effectiveness in managing the levy on the use of regional wealth. The findings of the study show that the Regional Finance and Asset Agency (BKAD) is progressively integrating digital solutions. This can be seen from the efforts to develop Geolocation-based applications that are specifically designed to facilitate and optimize data collection and supervision of the use of regional resources more accurately and *in real-time*. In addition, a digital system has also been implemented in daily operations through the "Taxes and Levies" application used by officers for reporting and tracking of levy payments, which is explicitly acknowledged to have increased the effectiveness of the overall levy performance evaluation.

The implementation of this technology is very relevant to the principles Public Administration Theory, especially those related to *New Public Management* (NPM) which emphasizes efficiency, effectiveness, and accountability through the use of information and communication technology in public services and resource management (Mann, 2017). By digitizing the data collection, supervision, and reporting processes, BKAD seeks to reduce the potential for leaks, improve data accuracy, and accelerate the levy receipt cycle. This approach also reflects efforts to adapt to the digital age for more modern and responsive asset management.

Previous studies have consistently shown the positive impact of the adoption of regional revenue management information systems (SIMPAD) or electronic taxation systems (*e-taxation*) to the optimization of acceptance and increase efficiency. Research conducted by Septiadi (2024) highlighting how technology-based information systems can be a very effective means of support for regional tax and levy management. Similarly, studies on the implementation of e-levies or revenue management information systems (SIMPAD) often report significant improvements in the efficiency, transparency, and accountability of levy collection.

It can be said that commitment and investment in the use of information technology in North Penajam Paser Regency is a vital strategic step in supporting the increase in levy revenue. The adoption of new applications and

optimization of existing systems not only improves data accuracy and operational efficiency, but also creates a more transparent and accountable levy management ecosystem in accordance with the principles *Theory Good Governance* (Prasetya, 2023). In the end, this strategy is vital in supporting the increase in the realization of levy revenues and regional fiscal independence.

Development of Cooperation and Synergy

The strategy of increasing the levy on the use of regional wealth also depends heavily on the ability of the Regional Government to build effective cooperation and synergy, both with external and internal parties. This research reveals a strong commitment from local governments, especially the Regional Finance and Assets Agency (BKAD), to establish partnerships. The Head of BKAD emphasized the importance of "building cooperation with the private sector" to optimize the potential for increasing levy revenue from the use of regional wealth, showing that the government does not only rely on internal resources but also sees the potential contribution from the private sector.

This approach is particularly relevant to *Theory Good Governance*, that emphasizes the importance of participation, transparency, and accountability in governance (Tethool, Indartuti, and Soenarjanto, 2017). Partnerships with the private sector can open up new opportunities in asset utilization that may not be accessible to the government itself, while bringing the efficiency and expertise of the private sector into the management of public assets. In addition, this synergy also shows an understanding that regional revenue management is a shared responsibility across sectors, in accordance with the principles of strategic management that emphasizes the use of all resources.

On the internal side, synergy between Regional Apparatus Organizations (OPD) is also the main focus. BKAD actively corresponds and collaborates with the Regional Revenue Agency (Bapenda) and other related SKPDs that manage the Regional Wealth Use Levy. This collaboration aims to ensure asset users meet their obligations in accordance with applicable regulations, creating harmony and efficiency in the entire levy management chain.

Previous research, such as studies on the impact of inter-agency coordination on regional tax/levy compliance, has consistently found that cross-OPD synergy is essential to avoid duplication of efforts, ensure comprehensive monitoring, and improve billing effectiveness.

Overall, the cooperation and synergy development strategy implemented by North Penajam Paser Regency is an important foundation in creating a more comprehensive and effective levy management ecosystem. Through strategic collaboration with external (private) and internal (inter-OPD) parties, local governments seek to expand the scope of asset utilization and improve the efficiency of the collection process, which will ultimately contribute significantly to increasing Regional Original Revenue (PAD) and strengthening regional fiscal independence within the framework of Public Economic Theory (Novita et al., 2022).

Levy Collection Mechanism and Procedure

Clarity and ease of the mechanism and procedure for levy collection is an essential operational strategy in ensuring the smooth collection of regional revenue. This study found that the North Penajam Paser Regency Government has designed a structured and transparent process. The collection flow began with the initiative of the Levy Officer in the Asset Division of BKAD who issued a Regional Levy Determination Letter (SKRD) after the application and calculation of the rental amount. This SKRD further becomes a clear basis for asset users to make payments directly to Bank Kaltimara, showing efforts to simplify the payment process.

This transparent and accessible procedure is very much in line with the principles Public Administration Efficiency in the shade Public Administration Theory (especially *New Public Management*) (Andrews and Van de Walle, 2013). *New Public Management* emphasizing that public services must be efficient, transparent, and user-oriented. Ease of access to information and good services is directly correlated with the satisfaction of mandatory levies and in turn can encourage voluntary compliance. A simple process reduces compliance costs for mandatory levies and increases efficiency for the government.

Previous studies have confirmed the importance of *User-friendly* in the regional revenue system. Research conducted by Septiadi (2024) It explicitly shows that ease of access to information and a simple payment process are positively correlated with the level of compliance with mandatory levies and regional revenues. The implementation of a non-convoluted system and the existence of bills that serve as a clear basis for payment, as found, are good practices in regional revenue governance.

It can be said that the establishment of clear and accessible levy collection mechanisms and procedures is not just an administrative aspect, but a key strategy to ensure the efficiency of revenue collection and improve compliance and convenience of mandatory levies. This success in simplifying the bureaucracy directly contributes to increasing regional revenues and reflects the government's commitment to excellent public services in accordance with the Theory *Good Governance* (Umar, Lewangka, and Setiawan, 2023).

Supporting and Inhibiting Factors in Increasing Revenue from the Levy on the Use of Regional Wealth

This section presents an in-depth analysis of the factors that significantly affect the efforts of the North Penajam Paser Regency Government in optimizing the receipt of levies on the use of regional wealth. Based on the findings of the study, these factors are divided into supporting elements that facilitate optimization, and inhibiting elements that are serious challenges. Understanding these two categories of factors is crucial to formulate more appropriate and strategic policy recommendations within the framework of regional Strategic Management.

Supporting Factors

The supporting factors are positive elements that proactively contribute to increasing the revenue of the levy on the use of regional wealth in North Penajam Paser Regency. The identification of these factors provides an idea of the strengths and advantages that local governments have in managing their revenues. Some of the main supporting factors identified include policy

effectiveness and synergy between OPDs, comprehensive asset management, innovation and use of information technology, as well as service quality and positive perception of mandatory levies.

Policy Effectiveness and Inter-OPD Synergy

The effectiveness of the policies that have been implemented, especially those supported by digital systems, has proven to be a real driver in increasing the revenue of the levy on the use of regional wealth in North Penajam Paser Regency. The Head of the Regional Finance and Assets Agency (BKAD) explicitly confirmed that the performance evaluation showed a positive trend and an increase in annual realization in the levy on the use of regional wealth. This indicates that existing policies, coupled with information technology support, have created an environment conducive to the optimization of local revenue from the asset levy sector.

This condition is in line with the principles of Efficiency and Effectiveness of Public Administration under the auspices of Public Administration Theory which emphasizes that policies that are well designed and supported by a qualified system will produce optimal performance. In addition to effective policy support, strong synergy and coordination between Regional Apparatus Organizations (OPD) also plays a crucial role as a supporting factor. BKAD actively corresponds and works together with the Regional Revenue Agency and other related SKPDs that manage the Regional Wealth Use Levy, ensuring that regional asset users fulfill their obligations in accordance with regulations. This collaboration is also an integral part of *Good Governance Theory* in the context of accountability and participation.

Previous studies have discussed the positive impact of policy effectiveness and inter-institutional synergy. For example, a study by Know *et al.* (2019) found that good coordination between SKPDs contributes significantly to increasing regional levy revenues. Similarly, research on the implementation of regional financial information systems (SIKD) often shows that clear integration of systems and policies can improve accountability and efficiency in

regional revenue management, which is also indicated by the findings at PPU.

Effective policy synergy and collaboration between OPDs are a strong foundation that allows the North Penajam Paser Regency Government to optimize levy revenue. This combination not only creates alignment in revenue governance, but also improves operational efficiency and ultimately strengthens regional fiscal independence in line with objectives Public Economic Theory in development financing (Novita *et al.*, 2022).

Comprehensive Asset Management and Optimization Potential

A planned and comprehensive asset management strategy, supported by significant regional asset potential, is a crucial supporting factor in efforts to increase the revenue of levies on the use of regional wealth. The Head of Asset Division (Kabid Abid) emphasized the importance of collecting asset data comprehensively and regularly, which is the foundation for effective management. Furthermore, the Head of Assets also highlighted the urgency of implementing a digitalization system to facilitate asset monitoring and management, as well as the implementation of periodic evaluations to assess the effectiveness of asset use and identify obstacles that may arise.

This factor is particularly relevant to Regional Asset Management Theory, which emphasizes the importance of the asset life cycle, from inventory, valuation, utilization, to maintenance (Mediaty) *et al.*, 2024). Comprehensive data collection and digitization are the first steps to ensure transparency and accountability of assets, in accordance with the principles Theory *Good Governance* (Andhini) *et al.*, 2023). The existence of regional assets that have been proven to make a significant contribution to the levy, such as the rental of the Bulog Building and the Grand Nusa Hotel mentioned by the Head of the Sub-Division, further strengthens the urgency of structured management which is also part of the strategy to increase regional revenue.

Various previous studies have consistently shown that planned and systematic asset management has a direct impact on increasing regional income. Research conducted by Eljawati and Nurafdaliana,

(2024) found that accurate asset inventory and valuation greatly support the optimization of revenue from the utilization of regional assets. Concept *Best practices* In public asset management it is often also emphasized the importance of digitization and periodic evaluation to ensure that assets are not only recorded, but also utilized productively, which is in line with the efficiency emphasized in the Public Administration Theory.

It can be said that a comprehensive and technology-supported asset management strategy in North Penajam Paser Regency is the main strength in maximizing the utilization of regional wealth. A comprehensive and technology-supported asset management strategy allows local governments to not only identify assets that are already productive, but also plan for the optimization of assets that have not yet fully generated, thereby sustainably increasing Regional Original Revenue (PAD) from the levy sector, in accordance with the objectives of Public Economic Theory.

Innovation and Utilization of Information Technology

Information technology-based innovation is a vital supporting factor in improving the efficiency and effectiveness of the management of levies on the use of regional wealth in North Penajam Paser Regency. The Regional Finance and Assets Agency (BKAD) proactively adopts this approach, as revealed by the Head of the Sub-Division, Assets, who mentioned the development of Geolocation-based applications. This application is specifically designed to facilitate and improve accuracy in the process of data collection and real-time supervision of the use of regional wealth.

The development of this new technology reflects the principle of Efficiency and Accountability emphasized in Public Administration Theory (in particular *New Public Management*). (Indahsari and Raharja, 2020). The use of ICT is considered a catalyst for service improvement and resource management. With geolocation technology, BKAD can monitor assets more accurately and effectively, reduce potential irregularities, and ensure assets are recorded with high accuracy. This directly supports the optimization of asset

utilization and has a positive impact on regional levy revenue.

Previous research has consistently highlighted the strategic role of information technology in increasing regional income. Research conducted by Febrianti and Fanida (2022) Specifically, it shows that technology-based information systems can be a very effective means of support for regional tax and levy management. Similarly, studies on the implementation of e-levies or revenue management information systems (SIMPAD) often report significant improvements in the efficiency, transparency, and accountability of levy collection (e.g., research on positive impacts *E-Government* in regional revenue).

It can be said that the commitment of local governments to continue to adapt to technological advances for better financial and asset management is a very strategic supporting factor. Technological innovations not only improve data accuracy and operational efficiency, but also create the foundation for more transparent and modern revenue governance, in accordance with the principles of Good Governance *Theory*. In the end, this strategy is vital in supporting the increase in the realization of levy revenue.

Service Quality and Positive Perception of Compulsory Levy

Excellent service quality and positive perception of mandatory levies are significant supporting factors in efforts to increase the levy revenue for the use of regional wealth. The Head of Assets himself acknowledged that improving the quality of public services and transparency in levy management is an area that needs to be continuously developed, showing awareness of the importance of this aspect. This is in line with the positive experience felt directly by the levy obligators.

These findings are highly relevant to the principles of Public Administration Theory, especially service orientation and responsiveness to residents (Sulistiyowati, 2008). Efficient, transparent, and accessible services will increase the satisfaction of the levy obligation and in turn can encourage compliance. Business actors feel direct benefits from the use of regional assets, such as the ease of building a business premises on the land, which creates positive incentives. Similarly, the

General Public considers the payment procedure "very convenient", "easily accessible", and "adequate" services due to the existence of clear bills.

Various previous studies have corroborated that service quality has a direct impact on taxpayer/levy compliance. Research by Suriyani, Said, and Syaqira, (2024) shows that ease of access to information, simple procedures, and adequate services are positively correlated with the level of compliance with mandatory levies and regional revenues. A positive perception of public services, as shown by the public's expectation that levy funds can increase PAD, also reflects a level of trust and support for local government, which is important within the framework Theory *Good Governance*.

It can be said that the satisfactory quality of service and the benefits directly felt by the mandatory levy are important catalysts for increased compliance and participation. This combination not only simplifies the collection process, but also builds better relationships between the government and the community, which ultimately contributes significantly to increasing regional revenues and achieving the goals of Public Economic Theory in development financing.

Inhibiting Factors

On the other hand, there are also inhibiting factors that are a serious challenge for the North Penajam Paser Regency Government in an effort to optimize the receipt of levies on the use of regional wealth. Identifying these constraints is very important to formulate appropriate and strategic solutions to minimize their negative impact on PAD. Some of the main inhibiting factors identified include suboptimal asset utilization, lack of socialization and understanding of mandatory levies, and obstacles to compliance with levy payments.

Utilization of Assets That Are Not Optimal

One of the main inhibiting factors in increasing the levy revenue for the use of regional wealth is the lack of optimal utilization of some regional assets that actually have significant revenue potential. The Head of the Regional Finance and Assets Agency (BKAD) specifically highlighted cases such as

multipurpose buildings managed by the village but not used effectively for community activities, as well as the use of land by the community for gardening that has not been optimized as a source of levy.

This condition indicates the existence of *idle assets* or unproductive assets, an issue that is often discussed in Regional Asset Management Theory. Although these assets physically exist and are part of the region's wealth, the potential income that should be able to be explored from their use has not been fully realized. This shows the *gap* between asset potential and revenue realization caused by a lack of a structured utilization strategy or obstacles in its management, which has implications for the goals of Public Economic Theory in resource optimization.

Various previous studies have consistently shown that regional assets that are not optimally utilized are a potential source of losses for local income. Research conducted by Eljawati and Nurafdaliana (2024) highlighted that many local governments face challenges in maximizing the economic value of unproductive assets, leading to a loss of PAD potential. This lack of utilization can also be caused by the absence of clear policies, lack of innovation in utilization, or even lack of information about the existence and potential of these assets, which are relevant to the Public Administration Theory.

It can be said that the lack of optimization of the utilization of this asset is a serious obstacle that hinders the increase in Regional Original Revenue (PAD) from the levy sector on the use of regional wealth. Further efforts are needed in the identification, planning, and implementation of innovative and productive utilization programs to convert passive assets into active sources of income, which are part of the region's Strategic Management.

Lack of Socialization and Understanding of Mandatory Levy

Another significant inhibiting factor in increasing the receipt of levies on the use of regional wealth is the limitation in socialization carried out by local governments, which results in a lack of understanding among the community. The Head of the Regional Finance and Assets Agency (BKAD) explicitly stated

that "The lack of socialization carried out by the Regional Government so that the Community also lacks understanding related to the use of the Regional Government land used." This statement indicates that there is a fairly wide information gap between the government as an asset manager and the community as a candidate or mandatory levy.

This lack of socialization has a direct impact on the low level of public understanding and awareness. This is relevant to the principle Transparency deep Theory *Good Governance*, where a lack of information can hinder public participation and trust (Andhini) *et al.*, 2023). If the levy obligor does not fully understand their rights and obligations, the payment procedure, or even the benefits of the levy itself, then the initiative to utilize regional assets in accordance with the provisions or to fulfill the levy obligations becomes hampered. It also reflects the challenges in the communication aspect in Public Administration Theory.

Previous research has consistently shown that inadequate socialization is one of the main causes of low awareness and compliance of taxpayers/levies. The results of the research conducted by Hidayat and Dewayanto (2024) found that the lack of socialization of levy regulations had a negative correlation with the level of mandatory compliance with the levy. Similarly, many studies have concluded that effective education and information programs are a prerequisite for increasing community participation and compliance in regional financial contributions.

It can be said that the lack of socialization and understanding of the mandatory levy is a significant obstacle that can reduce the potential for Regional Original Revenue (PAD) revenue from the levy sector using regional wealth. A more massive, creative, and accessible socialization strategy is needed, so that the public has a comprehensive understanding of the obligations and benefits of the levy, so that it can encourage higher compliance and support the goals of Public Economic Theory in development financing.

CONCLUSION

The Government of North Penajam Paser Regency has implemented a comprehensive and multidimensional strategy in increasing the receipt of levies on the use of

regional wealth. This strategy includes strengthening compliance through socialization and strict law enforcement, optimizing the potential and comprehensive management of regional assets, utilizing information technology for data efficiency and supervision, building cooperation and synergy across sectors, and providing transparent and accessible collection mechanisms and procedures for mandatory levies. This integrated approach shows the commitment of local governments to maximize potential income from regional wealth.

There are several significant factors that support and hinder efforts to increase the levy. Supporting factors include the effectiveness of policies supported by digital systems and synergy between OPDs, comprehensive asset management including data collection and digitalization, technological innovations such as geolocation applications, as well as good service quality and positive perceptions of mandatory levies. Meanwhile, the main inhibiting factors are the lack of optimal utilization of several regional assets that have potential, lack of socialization and understanding among the public about the obligation of the levy, as well as payment compliance constraints that often occur due to delays or fluctuations in the economic conditions of the mandatory levy.

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