



# OPTIMIZING LOCAL OWN-SOURCE REVENUE THROUGH SPECIAL AUTONOMY POLICY: A CASE STUDY OF SOUTH SORONG REGENCY

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## ABSTRACT

This study aims to examine the optimization of Local Own-Source Revenue (LOSR) through the implementation of the Special Autonomy policy in South Sorong Regency. The study focuses on four main components of LOSR: local taxes, local retributions, proceeds from the management of separated regional assets, and other legitimate local revenues. A descriptive qualitative approach was employed, with data collected through in-depth interviews involving five key informants from the Regional Revenue Agency and related divisions responsible for revenue management and development. The findings indicate that local taxes remain the largest contributor to LOSR; however, their potential has not been fully optimized due to limited tax object databases, low taxpayer compliance, inadequate field supervision, and the lack of integrated digital administrative systems. Local retributions contribute relatively little because of the limited number of retribution objects, manual collection procedures, geographical constraints, and low public awareness regarding payment obligations. Revenue generated from separated regional assets, including regional-owned enterprises, is also limited due to challenges in asset management, legal status, managerial capacity, and maintenance. Meanwhile, other legitimate local revenues serve mainly as complementary sources and require stronger governance mechanisms to ensure accountability and transparency. The study concludes that the Special Autonomy policy provides significant opportunities to optimize LOSR and strengthen regional fiscal independence in South Sorong Regency. Nevertheless, several structural and administrative constraints continue to hinder revenue performance. Therefore, improving institutional governance, accelerating digitalization, strengthening supervision, enhancing the capacity of local government personnel, and optimizing the utilization of regional assets are essential strategies for maximizing LOSR and supporting sustainable regional development.

## 1. INTRODUCTION

Regional development is an integral part of national development implemented based on the principles of regional autonomy. The policy of regional autonomy grants authority to local governments to regulate and manage governmental affairs as well as utilize regional potential to improve community welfare independently and equitably. The implementation of regional autonomy in Indonesia is regulated under (Undang-Undang (UU) Nomor 23 Tahun 2014 Tentang Pemerintahan Daerah, 2014) concerning Regional Government, which emphasizes that regional governments possess broad authority in administering governance based on decentralization principles and co-administration tasks. With this authority, local governments are expected to explore and manage regional revenue sources optimally in order to support regional development financing and public services.

One of the indicators of successful regional autonomy is the ability of local governments to increase Regional Original Revenue (Pendapatan Asli Daerah/PAD). PAD constitutes regional revenue derived from local taxes, regional levies, proceeds from the management of separated regional assets, and other legitimate regional revenues as stipulated (Undang-Undang (UU) Nomor 1 Tahun 2022 Tentang Hubungan Keuangan Antara Pemerintah Pusat Dan Pemerintahan Daerah, 2022). The capability of a region to increase PAD reflects the degree of regional fiscal independence in financing development without excessive

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dependence on the central government. However, each region possesses different capacities in managing its resources due to variations in geographical conditions, natural resources, human resources quality, and institutional capacity.

From an Islamic perspective, development and transformation must begin with human determination to improve their own conditions. This principle is reflected in the Holy Qur'an, Surah Ar-Ra'd verse 11, which states that Allah will not change the condition of a people until they change what is within themselves. This concept implies that local governments must demonstrate commitment and seriousness in managing regional resources optimally in order to increase regional revenue and public welfare. Therefore, effective resource management becomes an essential factor in supporting regional development through the enhancement of PAD.

According to (Sinambela, 2021) form of transformation in public administration is the government's alignment with public interests through policy management that benefits society. In the context of regional autonomy, local governments are required to manage resources and regional financing effectively and efficiently to contribute significantly to the increase of PAD. To achieve this objective, an appropriate strategy in regional revenue management is required. (Wheelen & Hunger, 1995) define strategy as a series of long-term managerial decisions and actions involving strategy formulation, implementation, evaluation, and control based on internal and external organizational conditions. This opinion is reinforced by (Suryono, 2019) who stated that strategy is closely related to objectives, targets, and methods of achieving them effectively and efficiently.

South Sorong Regency is one of the regions in Southwest Papua that possesses considerable natural resource potential, including forestry, plantation, and marine tourism sectors. The regency covers an area of approximately 9,408.63 km<sup>2</sup> with Teminabuan as its capital city and a population of 56,979 in 2024. These resources should serve as a major asset in increasing PAD. The local government has also established several regional regulations concerning regional taxes, public service levies, and licensing levies to support PAD management. Furthermore, Papua has received special autonomy status under Law Number 21 of 2001, which grants broader authority and additional special autonomy funds to support regional development (Undang-Undang (UU) Nomor 2 Tahun 2021 Tentang Perubahan Kedua Atas Undang-Undang Nomor 21 Tahun 2001 Tentang Otonomi Khusus Bagi Provinsi Papua, 2021).

Despite its abundant natural resource potential and special autonomy funding, the realization of PAD in South Sorong Regency remains relatively low. Data from 2020–2022 indicate that the contribution of PAD to total regional revenue has not yet been optimal. The low PAD realization is mainly caused by the underachievement of regional tax and levy revenues compared to their targeted budgets. In 2022, the realization of regional tax revenue only reached approximately 37.08% of the target, while regional levies reached only 42.76%. These conditions indicate that the management of regional revenue potential has not been maximized. In addition, the high dependence on transfer funds and special autonomy funds demonstrates that the region's fiscal independence remains weak. In 2023, PAD contributed only around 15% of total regional revenue, while more than 85% still originated from central government transfer funds.

This phenomenon indicates problems in optimizing regional resource management and the implementation of special autonomy policies in South Sorong Regency. The local government is considered not yet capable of utilizing local resource potential optimally and still tends to rely heavily on central government transfers. In fact, special autonomy policies should function as initial capital for building productive infrastructure, strengthening institutional capacity, and creating sustainable new revenue sources. Therefore, aggressive, innovative, and resource-oriented strategies are needed to improve PAD and strengthen regional fiscal independence. Based on these conditions, this study aims to analyze and identify strategies for increasing Regional Original Revenue (Pendapatan Asli Daerah/PAD) through the optimization of special autonomy policies in South Sorong Regency. In addition, the study also seeks to analyze and understand the condition and development of Regional Original Revenue in South Sorong Regency as an indicator of regional fiscal independence in supporting regional development and public welfare.

## 2. METHODS

This study employed a descriptive method with a qualitative approach and a case study strategy to analyze in depth the actual conditions related to strategies for increasing Regional Original Revenue (Pendapatan Asli Daerah/PAD) through the optimization of special autonomy policies in South Sorong Regency. The study was conducted by describing, recording, analyzing, and interpreting various phenomena related to the efforts of the local government to increase PAD and strengthen regional fiscal independence.

The research was conducted at the Regional Revenue Agency (BAPENDA) Office of South Sorong Regency, Southwest Papua. The selection of the research location was based on the consideration that South Sorong Regency is an autonomous region that is required to manage regional resources and optimize regional revenue in implementing regional autonomy. The research was conducted from October to December 2025.

The research informants consisted of five officials directly related to PAD management in South Sorong Regency, namely the Head of BAPENDA of South Sorong Regency, the Head of the PAD Planning and Development Division, the Head of the Regional Tax Division, the Head of the Regional Tax Control Division, and the staff of the Potential Development Division. Informants were selected purposively by considering their knowledge, experience, and involvement in the PAD management process.

Data collection techniques were carried out through documentation, interviews, and observation. Documentation was conducted by collecting various documents related to the study, such as PAD target and realization data, the South Sorong Regency Strategic Plan (Renstra) 2023–2024, and other regional policy documents. Interviews were conducted directly with research informants using interview guidelines to obtain more in-depth and valid information regarding PAD management strategies. In addition, observations were conducted by directly examining the conditions of the research objects and PAD management activities within the local government environment.

The data analysis technique in this study used the interactive analysis model developed by Matthew B. Miles and A. Michael Huberman (2011). Data analysis was conducted interactively and continuously from the data collection process until the completion of the study. The stages of data analysis included data collection, data condensation, data display, and conclusion drawing/verification. At the data collection stage, the researcher gathered various information from observations, interviews, and documentation. Subsequently, the collected data were selected, simplified, and focused according to the research objectives through the data condensation process. The next stage involved presenting the data in the form of narrative descriptions, tables, and graphs to facilitate understanding of the research findings. The final stage was conducted through repeated conclusion drawing and verification to ensure that the research findings were valid and accountable.

## 3. RESULTS AND DISCUSSIONS

### **Strategy for Increasing Regional Original Revenue (PAD) through the Optimization of Special Autonomy Policies in South Sorong Regency Strength**

The primary strength in the strategy to increase Regional Original Revenue (PAD) in South Sorong Regency lies in the special authority granted to the region through the Special Autonomy policy. All informants agreed that Special Autonomy (*Otonomi Khusus/Otsus*) provides broad discretionary power for the local government to regulate, manage, and develop PAD sources in accordance with local characteristics.

Based on the interview conducted on December 16, 2025, from 10:00–11:30 WIT, the Head of the Regional Revenue Agency (BAPENDA) as Informant I stated:

“Natural resources in South Sorong are very abundant, covering coastal areas, rivers, and oceans. Through the implementation of Special Autonomy, the local government has many policy instruments and authorities to design policies in various sectors by involving the private sector and indigenous communities.”

Regarding the internal potential owned by South Sorong Regency in increasing PAD, Informant I explained:

“The first potential lies in the tourism sector, which has strong potential to be managed properly by the Tourism Office. The second potential is regional taxes and levies through the revision of existing regional regulations to maximize PAD.”

Informant I further explained the role of regional government apparatus and institutions in optimizing PAD:

“The South Sorong local government implements meritocracy in filling positions within the local government environment. This becomes one of the strengths in optimizing PAD improvement. Officials are assigned according to their expertise, supported by policies and systems established by the local government.”

Based on these interview results, it can be concluded that the Special Autonomy policy provides broader authority for the region to manage tax and levy potentials, especially in local sectors that were previously underdeveloped. Institutionally, the Regional Revenue Agency already possesses a relatively clear organizational structure and effective division of duties. This finding is strengthened by the statement of the Head of the PAD Planning and Development Division, who explained that regional revenue planning has begun to be based on potential and data, although further improvement is still needed.

Similarly, the interview with the Head of the Regional Tax Division as Informant III on January 6, 2026, from 10:00–11:00 WIT, revealed that regional tax objects such as restaurant taxes, hotel taxes, and street lighting taxes possess considerable potential. Informant III stated:

“Several internal potentials that can increase PAD in South Sorong Regency lie in natural resources such as fisheries, agriculture, and forestry, which remain highly potential. Unfortunately, they have not yet been managed optimally.”

Informant III also explained that the local government must play an active role in supporting PAD improvement:

“The regional government apparatus already has sufficient instruments and regulations to support PAD management; however, technical competency limitations and policy implementation still need to be optimized.”

The interview findings indicate that South Sorong Regency possesses substantial resource potential, particularly natural resources, which could significantly contribute to PAD enhancement. However, the management of these resources has not yet been optimized due to institutional and administrative limitations.

The interview conducted with the Head of the PAD Planning and Development Division as Informant II on December 18, 2025, from 10:00–11:00 WIT, added:

“The internal potential of South Sorong Regency lies in its abundant natural resources, such as fisheries, forest products, and the Special Autonomy policy itself, which serves as a strength in increasing PAD.”

“The regional government apparatus already has a clear structure and experienced personnel in regional management, which strongly supports optimization efforts.”

From these findings, it can be assumed that the primary strengths lie in the support of Special Autonomy regulations, the allocation of special autonomy funds, and the increasingly organized institutional structure of BAPENDA.

Furthermore, the interview with the Head of the Regional Tax Control Division as Informant IV on January 8, 2026, from 09:30–10:00 WIT, stated:

“The Special Autonomy policy provides broad authority to local governments to manage regional resources in order to improve PAD.”

“It is very important to supervise regional tax collection and conduct a re-registration of taxpayers in South Sorong Regency. Digital tax transformation must also be strengthened through technical competence and regulations. The capacity of government apparatus becomes a major strength in implementing digital modernization, although it also remains a challenge for the local government to maintain consistency.”

These findings indicate that strengthening internal supervision systems and taxpayer database updating are considered important strengths in improving PAD management effectiveness.

The interview with Informant V, namely the Head of the Regional Potential Development Division, conducted on January 13, 2026, from 10:00–11:00 WIT, revealed that the abundance of natural resources and the strategic geographical position of South Sorong Regency constitute major capital for increasing PAD. Informant V explained:

“South Sorong Regency has abundant natural resource potential, particularly in forestry, fisheries, agriculture, and natural tourism sectors that have not yet been fully managed optimally. If these potentials are managed systematically, supported by clear regulations and Special Autonomy policies favoring regional economic strengthening, they will significantly contribute to increasing PAD.”

Informant V further explained that the strategic geographical position of South Sorong, which has access to economic development areas in Southwest Papua, provides additional advantages that can encourage investment flows, expand regional product distribution networks, and increase community economic activities.

“The optimization of this potential requires synergy between local governments, indigenous communities, and the private sector. It also requires improving the capacity of regional apparatus in planning and managing regional potential so that policies implemented truly contribute to sustainable PAD improvement.”

Thus, based on Informant V’s explanation, it can be concluded that the richness of natural resources and the strategic geographical location of South Sorong Regency are fundamental factors that must be optimized through appropriate policies to support PAD enhancement.

Overall, the main strengths identified in this study include Special Autonomy authority, abundant local resource potential, institutional commitment, strategic geographical conditions, merit-based bureaucratic structures, and efforts toward digital tax transformation. From a theoretical perspective, these findings are consistent with the view of Thomas L. Wheelen and J. David Hunger, who state that organizational strengths are internal resources that can be utilized to achieve strategic advantages.

### **Weakness**

In general, the informants identified limitations in human resources, the underdevelopment of digital systems, and low taxpayer awareness as the main weaknesses in increasing Regional Original Revenue (PAD) in South Sorong Regency. Based on the interview conducted on December 16, 2025, from 10:00–11:30 WIT, the Head of BAPENDA as Informant I stated:

“One of the main obstacles is the lack of work discipline that is far from the established SOPs, the absence of firm action from the local government toward undisciplined officials, and resistance from some communities toward policies related to forest and tourism area management.”

Informant I also explained the condition of the regional financial management system and technical regulations affecting PAD optimization in South Sorong Regency:

“In general, regional financial management refers to Government Regulation No. 12 of 2019, but technically there are several Regent Regulations such as Regent Regulation No. 13 of 2023 concerning General Financial Management and Grants/Social Assistance. However, the management system has not been properly implemented due to adjustments required by Ministry of Finance regulations that demand system changes.”

“The main factor hindering PAD is that human resources have not yet been capable of innovating in creating new PAD sources and still rely heavily on existing revenue sources.”

The Head of the PAD Planning and Development Division as Informant II also stated:

“The main obstacles are the limitations of human resources, weak supervision, and the lack of optimal data collection regarding PAD potential.”

“The regional financial management system has not yet been fully effective, and technical regulations have not been consistently implemented, which affects PAD optimization.”

Furthermore, Informant I explained the obstacles in increasing PAD:

“There are still limitations in the quality of human resources and supporting infrastructure such as information technology and service facilities, which hinder PAD improvement.”

The interview with the Head of the Regional Tax Division as Informant III on January 6, 2026, from 10:00–11:30 WIT, revealed that many tax objects have not yet been properly recorded.

“The obstacles we face include limited apparatus capacity, suboptimal implementation of PAD duties and functions, weak coordination among regional agencies, and high dependence on central government transfers through Special Autonomy funds, causing efforts to develop PAD to receive less priority.”

Informant III further explained that although the regional financial system has generally functioned well, implementation in the field remains ineffective due to weak supervision and underutilized PAD potential data systems.

“Human resource limitations and inadequate facilities and infrastructure remain obstacles to increasing PAD in South Sorong Regency. The technical competence of apparatus, especially in PAD management, is still limited, while infrastructure support and PAD potential data systems are inadequate.”

Informant III also emphasized that many tax objects, especially in remote district areas, remain unregistered. This finding was reinforced by the Head of the Regional Tax Control Division, who highlighted the limited field supervision caused by geographical conditions and inadequate supporting facilities.

Similarly, the Head of the Regional Tax Control Division as Informant IV, during an interview conducted on February 11, 2026, from 09:30–11:00 WIT, explained potential strategies for increasing PAD through the Special Autonomy policy:

“Through the Special Autonomy policy, PAD can be increased by developing large-scale sago processing industries, independently managing fisheries potential such as shrimp and crab through regionally owned enterprises (BUMD), and developing river ecotourism to attract tourists. Through Otsus, we should shift from selling raw materials to producing processed products.”

Informant IV added that the government must support regional resource management in order to improve PAD:

“The main role of the local government can be carried out through regulations, physical funding support, and improving human resource capacity, where Special Autonomy funds are allocated for certification and training of local workers so they can occupy strategic positions in industrial sectors. This would transform South Sorong Regency from merely being a spectator into an active manager with greater rights over the profits of its natural resources.”

“Digital tax transformation, institutional strengthening through BUMD, technical competence, and regulations have become major strengths through the modernization of work systems and adaptation to Special Autonomy regulations.”

Based on Informant IV's explanation, the local government has a strategic role in supporting regional resource management to increase PAD through supportive regulations, funding support, and human resource development. Special Autonomy funds are directed toward certification and training programs for local workers in order to strengthen regional economic management capacity. In addition, digital transformation in regional taxation systems, institutional strengthening through BUMD optimization, and improvements in technical competence and regulations are considered essential for improving PAD management effectiveness.

On the other hand, the interview findings also indicate several internal weaknesses that hinder PAD optimization. These weaknesses are primarily related to limited human resources, underdeveloped administrative and digital systems, and weak mapping and registration of regional tax and levy potential.

Another weakness identified is the low awareness and compliance of taxpayers, which according to the Head of BAPENDA is influenced by social, economic, and cultural factors within the community. From the perspective of strategic management theory, these weaknesses indicate a gap between the region's existing potential and the organizational capability to manage that potential effectively. Overall, the research findings indicate that opportunities for increasing PAD lie in the synergy between Special Autonomy authority, digital transformation, regulatory strengthening, development of leading sectors, and sustainable investment collaboration.

## **Opportunities**

All informants agreed that the Special Autonomy policy provides significant opportunities for the region to increase Regional Original Revenue (PAD) through policy innovation, investment cooperation, and the development of leading regional sectors. Based on the interview conducted on December 16, 2025, from 10:00–11:30 WIT, the Head of BAPENDA as Informant I explained the opportunities for optimizing digital-based taxation and strengthening regional regulations. The interview results are as follows:

“Digital transformation in the regional tax collection system is a strategic step to improve the effectiveness and transparency of revenue management. According to him, the implementation of a digital-based tax system can minimize revenue leakage, improve taxpayer data accuracy, and accelerate the process of tax payment and reporting. Digitalization is also considered capable of making it easier for the public to fulfill tax obligations without having to visit service offices directly.”

Furthermore, Informant I explained that South Sorong Regency has many opportunities that can increase PAD:

“The opportunities that can be utilized include the growth potential of micro-enterprises, which must receive attention from the local government to create new PAD sources. In addition, the tourism sector has great potential, as well as the fisheries and marine sectors, which can become reliable long-term sectors in South Sorong Regency.”

“If all these leading potentials are managed properly, they can increase the number of tourist visits from both domestic and international visitors, thereby creating added value in increasing PAD.”

Informant I further emphasized that optimizing regional taxation does not only depend on technological systems but also requires strengthening adaptive and responsive regional regulations in line with economic developments. Clear and firm regulations will provide legal certainty for taxpayers while strengthening the authority of local governments in supervision and law enforcement. In addition, regulatory strengthening must be accompanied by intensive public socialization and improvements in apparatus capacity in managing digital systems. Thus, tax digitalization policies are expected not only to become administrative innovations but also to have a sustainable impact on increasing PAD.

Based on the interview results, it can be concluded that according to Informant I, opportunities for optimizing regional taxes lie in the synergy between digital transformation in tax collection systems and the strengthening of regional regulations that support more transparent, effective, and accountable revenue governance.

The researcher then continued the interview with Informant II, namely the Head of the PAD Planning and Development Division, on December 18, 2025, from 09:00–10:30 WIT, who stated:

“Special autonomy funds provide opportunities for regional development and strengthening local economic sectors that can increase PAD.”

“Natural resource sectors, tourism, MSMEs, and investment can be developed through infrastructure improvement and promotion, thus having the potential to increase PAD.”

According to the Head of the PAD Planning and Development Division, support from the central government and private sector constitutes a strategic opportunity to encourage economic growth.

In contrast, the interview with the Head of the Regional Tax Division as Informant III on January 6, 2026, from 10:00–11:30 WIT, discussed opportunities for increasing PAD in South Sorong Regency:

“Special Autonomy provides opportunities to manage local potential more independently, such as asset management, service levy management, and the development of leading sectors, including supporting infrastructure development.”

Informant III also explained that fisheries potential could become a leading sector in South Sorong Regency. Commodities such as shrimp, crab, and fish, if managed properly, would contribute significantly to increasing PAD. Likewise, the agricultural sector, which produces plantation commodities, can still be further developed. MSME development in villages and the establishment of cooperatives are also viewed as promising opportunities. Tourism management is considered highly promising, especially since South Sorong Regency is well known as the “city of a thousand and one rivers.” Many areas have the potential to provide significant economic contributions, although they still receive minimal government attention.

Informant III further stated:

“Investor and private sector support already exists in South Sorong Regency, although it is still limited and fluctuating. Therefore, it is important to create investment convenience and strengthen cooperation while still considering various other factors.”

Based on these interview findings, Informant III explained that investment opportunities remain open, but they need to be managed more strategically. Simplification of licensing procedures, legal certainty, and stronger cooperation between local governments and private sectors are essential to supporting

sustainable PAD growth. However, such efforts must also consider social stability, infrastructure readiness, legal certainty, and protection of local community interests.

The interview with the Head of the Regional Potential Development Division as Informant V on January 13, 2026, from 10:00–12:00 WIT, further explained opportunities for increasing PAD:

“Strengthening profit-sharing funds for community economic empowerment, such as sago and fisheries, is very important. Special Autonomy provides authority in licensing, investment, and the development of exclusive tourism such as local wisdom-based ecotourism destinations. Levies are also part of the opportunities to increase PAD. Tourism area levies, hotel taxes, and restaurant taxes managed professionally can become sustainable regional revenue generators.”

According to Informant V, developments in information technology provide opportunities for local governments to implement digital-based tax and levy collection systems. Another opportunity is the increasing attention of the central government toward accelerating development in Papua, which can be utilized to strengthen institutional capacity and human resources in PAD management.

Overall, the research findings identified various external opportunities that can be utilized to increase PAD in South Sorong Regency. The Special Autonomy policy not only provides broader authority but also offers opportunities for fiscal support, regulatory strengthening, and cooperation with both the central government and private sectors. Opportunities also lie in digital transformation, the development of leading sectors based on local potential, investment expansion, infrastructure development, and strengthening human resource capacity.

### **Threats**

The main threats identified include dependence on central government funds, economic fluctuations, changes in national policies, and public resistance toward taxes and levies. Based on the interview conducted on December 16, 2025, from 10:00–11:30 WIT, the Head of BAPENDA as Informant I explained several external factors that potentially threaten efforts to increase Regional Original Revenue (PAD) through the Special Autonomy policy.

“A real threat is the existence of central government policies that often take over PAD sources or potential PAD sources through National Strategic Projects (PSN). In addition, limited employment opportunities reduce community per capita income, which ultimately affects regional tax and levy revenues.”

“Budget efficiency policies from the central government reduce financial transfers to regions, resulting in insufficient funding to develop natural resource potential as new PAD sources.”

In the interview, Informant I also explained that instability in national and global economic conditions constitutes another external threat. Fluctuations in commodity prices, inflation, and slowing economic growth can directly affect community business activities and regional investment, which in turn influence regional tax and levy revenues.

In addition, changes in regulations from the central government were identified as another challenge. According to Informant I, adjustments in national fiscal policies and changes in the distribution of authority over certain taxes may limit the flexibility of local governments in optimizing PAD sources, even within the framework of Special Autonomy. Other external threats include low investment interest due to perceptions of regional risk, infrastructure limitations, and social dynamics affecting the business climate. Informant I emphasized that without adequate investment support, regional economic potential cannot develop optimally, thereby limiting the regional tax base.

Furthermore, Informant I stated that the rapid development of technology and the digital economy, if not accompanied by adequate regional regulations and institutional readiness, may become a new threat, particularly in monitoring online economic transactions.

Based on the interview findings, it can be concluded that external factors threatening PAD improvement through the Special Autonomy policy include macroeconomic conditions, changes in central government regulations, investment and infrastructure dynamics, and technological developments that have not yet been fully anticipated by local governments.

The researcher then continued the interview with Informant II, namely the Head of the PAD Planning and Development Division, on December 18, 2025, from 09:00–10:30 WIT, who stated:

“Threats originate from economic instability, low investment interest, and competition among regions in attracting investors. Changes in national policies and economic conditions can affect the stability of regional revenue and potentially reduce PAD.”

Weak law enforcement regarding sanctions may also reduce public compliance in paying taxes. The primary threats to increasing PAD in South Sorong Regency originate from external factors that are

relatively difficult for local governments to control. These threats include changes in national policies, economic fluctuations, and the region's dependence on central government transfer funds.

The interview conducted with the Head of the Regional Tax Division as Informant III on January 6, 2026, from 10:00–11:30 WIT, regarding threats to PAD management in South Sorong Regency revealed the following:

“The external threats faced include changes in central government policies, dependence on transfer funds, and geographical conditions that are difficult to access, which continue to reduce investor interest.”

Informant III also explained that changes in national policies and regulations could affect regional authority in managing PAD potential. Unstable national economic conditions also influence investment and regional economic activities, directly affecting the stability and growth of PAD in South Sorong Regency. According to Informant III, several additional factors hinder PAD optimization:

“Infrastructure limitations, low participation from the business sector, and the lack of public awareness in paying regional taxes and levies are among the factors hindering PAD improvement.”

Based on the interview findings, it can be assumed that national policy dynamics and regulatory changes from the central government influence the authority of local governments in managing and optimizing PAD potential in South Sorong Regency. Moreover, unstable economic conditions directly affect investment climates and community economic activities. When investment declines and purchasing power weakens, regional tax and levy revenues also decrease, affecting the stability and growth of PAD. Other inhibiting factors include infrastructure limitations that do not fully support regional economic growth, low business sector participation in supporting regional revenues, and insufficient public awareness regarding taxes and levies. Collectively, these factors pose challenges to achieving sustainable PAD growth.

Several informants also highlighted the potential for public resistance toward regional tax and levy policies, particularly when such policies are not accompanied by improvements in public service quality. If not managed properly, this threat may hinder the sustainability of PAD growth. Overall, the research findings indicate that threats to PAD improvement primarily originate from external factors that are relatively difficult for local governments to control. Therefore, adaptive strategies, stronger regulations, and improvements in institutional capacity are necessary to maintain the stability and sustainability of PAD in South Sorong Regency.

### **Regional Original Revenue (PAD) of South Sorong Regency Regional Taxes**

In South Sorong Regency, regional taxes are essentially the heartbeat of Regional Original Revenue (PAD). From small restaurant taxes in the corners of the city, street lighting taxes illuminating village nights, to community mining business taxes, all contribute to financing regional development. Every rupiah paid by the community is ultimately returned in the form of improved roads, enhanced public services, and economic empowerment programs implemented by the local government. However, in practice, this significant potential has not yet been fully optimized.

There are still many businesses that have not been accurately recorded. Some food stalls have developed into busy restaurants, yet their tax data have not been updated. New businesses have emerged in district areas, but many have not yet been included in the taxpayer database. Limitations in data collection due to the large geographical area, limited human resources, and administrative systems that are not yet fully integrated remain initial challenges that prevent tax potential from being optimized.

On the other hand, taxpayer compliance also presents its own challenges. Not all business actors understand the importance of taxes as a contribution to regional development. Some still perceive taxes as a burden rather than a form of participation. Some delay payments, while others do not transparently report their revenues. The lack of public awareness and regional tax literacy has resulted in tax revenues that do not yet reflect the actual potential in the field.

Supervision also faces complex dynamics. Due to the wide geographical area and challenging access conditions, it is not easy for officers to conduct routine monitoring across all districts. Manual supervision methods, which still dominate, make it difficult for the local government to ensure consistency between reported data and actual business conditions. Without strong digital systems and integrated data, the possibility of revenue leakage remains significant.

Nevertheless, there is still hope. The local government realizes that regional taxes are the primary contributor to PAD and must therefore be strengthened. Efforts such as updating taxpayer databases, improving tax socialization programs, and planning the digitalization of tax systems have begun as steps

toward more transparent and accountable governance. Gradually but steadily, South Sorong Regency is striving to make regional taxes not merely a source of revenue but also a symbol of regional fiscal independence.

Based on interviews conducted on December 16, 2025, from 10:00–11:30 WIT, the Head of BAPENDA as Informant I explained the condition of regional tax revenues in South Sorong Regency in recent years as follows:

“South Sorong’s PAD only relies on the tax sector, with the largest contributor coming from Kajase Market. However, stagnant public purchasing power has caused PAD realization to decline from the expected targets.”

Informant I further explained that taxes derived from hotels and accommodations have not yet contributed optimally to PAD improvement in South Sorong Regency.

“Taxes from hotels and accommodations have not been optimal because the number of hotels is still limited. This is caused by low demand for accommodation services due to the lack of attractive tourism destinations and inadequate sea transportation accessibility provided by the government.”

In the interview, Informant I also explained that regional tax revenues generally show fluctuating trends. In certain periods, tax revenue realization increased, especially from restaurant taxes, hotel taxes, street lighting taxes, and non-metallic mineral and rock taxes. This increase was influenced by growing economic activities and intensified tax collection efforts by the local government. However, in other periods, tax revenue realization experienced stagnation and decline due to weakening public purchasing power, limited registered taxpayers, and low taxpayer compliance. Additionally, the vast geographical conditions and limited accessibility also became obstacles in optimizing tax supervision and collection.

The researcher then sought information regarding the implementation of tax collection and supervision systems in South Sorong Regency. Informant I explained:

“Tax collection and supervision are conducted through the official assessment system and door-to-door collection for tax sources that are easily accessible.”

Furthermore, Informant II explained that in recent years BAPENDA has undertaken several strategic measures, including updating taxpayer databases, increasing tax socialization, and planning the implementation of digital-based tax payment systems to improve transparency and service convenience.

Based on interviews with the Head of PAD Planning and Development as Informant II on December 18, 2025, from 09:00–10:30 WIT, the following statement was obtained:

“Regional tax revenues in recent years have tended to increase, although they remain suboptimal because they still depend on certain sectors. The potential of business taxes has also not yet been optimized due to inaccurate data collection. The local government has implemented tax collection policies, but supervision still needs improvement.”

From these interview findings, it can be concluded that the condition of regional tax revenues in South Sorong Regency in recent years has experienced fluctuations influenced by economic factors, taxpayer compliance, and regional management capacity, thereby requiring sustainable strategies to improve its contribution to PAD.

Based on interviews conducted with Informant III on January 6, 2025, from 10:00–11:30 WIT regarding regional tax revenues in South Sorong Regency, the following explanation was provided:

“There are still tax potentials that have not been optimized in South Sorong Regency, such as hotel taxes, restaurant taxes, land and building taxes, and mining taxes. This is due to the limited number of registered taxpayers, inaccurate data collection, low taxpayer awareness and compliance, inadequate infrastructure and accessibility, lack of coordination among regional agencies, and regulations concerning mining levy collection. In addition, the lack of tax socialization, especially regarding land and building taxes, remains a major factor behind the underperformance of regional taxes.”

Informant III, as Head of the Regional Tax Division, also explained that weak field supervision remains a major obstacle, as many mining sites are still unregistered. Problems in collecting mining taxes, such as sand extraction levies, are also caused by inadequate operational support for officers, which weakens effective supervision.

Based on interviews conducted with Informant V, Head of the Regional Potential Development Division, on January 13, 2026, from 10:00–12:00 WIT, the following explanation was obtained:

“There are still many tax potentials that have not been optimized, such as land and building taxes, hotel taxes, restaurant taxes, mining taxes, and advertisement taxes. Inaccurate data, weak law enforcement, and low public awareness are the main problems behind the suboptimal tax sector in South Sorong Regency.”

“There are many problems in implementing policies, especially in direct field collection. Many land and building tax objects have not yet been properly registered, and tax collection officers are not firm enough in conducting collections.”

Based on the interview results, regional taxes remain the most dominant source of PAD in South Sorong Regency. However, their contribution is still considered suboptimal due to limitations in data collection, supervision, and taxpayer compliance. All informants agreed that optimizing regional taxes requires improvements in administrative systems and strengthening the capacity of government apparatus.

Overall, the research findings indicate that although regional taxes constitute the dominant source of PAD, their optimization still faces structural and administrative challenges. Therefore, updating data systems, digitalizing tax administration, improving apparatus capacity, and strengthening supervision and law enforcement are necessary to sustainably increase the contribution of regional taxes to PAD.

### **Regional Retribution**

Regional retribution contributes relatively little to Regional Original Revenue (PAD) in South Sorong Regency. This condition is caused by the limited types of public services subject to retribution and the suboptimal quality of public services provided. In this context, regional retribution has not yet fully reflected the existing local economic potential. Based on interviews conducted on December 16, 2025, from 10:00–11:30 WIT, the Head of BAPENDA as Informant I explained the implementation of regional retribution and its contribution to PAD in South Sorong Regency as well as the obstacles encountered.

“The collection of regional retribution is carried out based on Regional Regulation Number 8 of 2019, which stipulates that individuals and legal entities must pay regional levies through officially designated payment locations as regulated in the Regional Regulation.”

In the interview, Informant I explained that regional retribution is one of the important components of PAD, especially those derived from public services provided by the local government, such as market service levies, parking levies, certain licensing levies, and other business service levies. Although its contribution is not as large as regional taxes, retribution still has a strategic role because it is directly related to public service activities.

According to Informant I, in general, the implementation of regional retribution has been carried out in accordance with applicable regulations. The local government has established a legal basis through regional regulations as guidelines for collection. However, the realization of retribution revenue remains suboptimal and tends to fluctuate from year to year. Obstacles are still found in the collection process, as explained in the interview:

“The main obstacle is the lack of budget for maintaining regional assets. Another major challenge is the difficult span of control due to challenging geographical conditions.”

Informant I further explained that there are several major obstacles in the implementation of regional retribution. First, the data collection of retribution objects is still incomplete, especially in district areas with difficult geographical access. Second, public awareness regarding payment of retribution for services received still needs to be improved. Some community members do not yet understand that paying retribution constitutes a contribution to the sustainability of public services.

This statement was reinforced by Informant II, the Head of PAD Planning and Development Division, during an interview conducted on December 18, 2025, from 09:00–10:30 WIT:

“Regional retribution collection has already been implemented, but its contribution to increasing PAD is still small. The main obstacles in managing and collecting regional retribution are weak supervision, tariffs that are not yet appropriate, and low public awareness.”

In addition, administrative and technical obstacles also pose challenges, including limited human resources in management and supervision, as well as collection systems that are still predominantly

manual. These conditions potentially create inefficiency and delays in reporting and depositing collected revenues. Informant I also added that coordination among regional apparatus organizations managing retribution needs to be strengthened, considering that not all types of retribution are directly managed by BAPENDA but also by related technical regional agencies. Without synergy and integrated reporting systems, optimizing the contribution of retribution to PAD will be difficult to achieve.

Based on interviews with Informant III conducted on January 6, 2026, from 10:00–11:30 WIT, regarding the implementation of regional retribution collection, the following explanation was obtained:

“Because retribution objects are limited, the collection of retribution is also limited, which causes PAD to remain low. Tourism management should also be included as a potential PAD object, as well as other potentials that need greater attention to increase PAD. The main obstacles are supervision and low public compliance, especially in paying parking retribution for two-wheeled and four-wheeled vehicles. Some road users pay parking fees, while others do not.”

According to Informant III, improvements are needed in service quality, re-registration according to regulatory guidelines, and stricter supervision in tax and retribution collection.

Based on interviews conducted with Informant V, Head of the Regional Potential Development Division, on January 13, 2026, from 10:00–12:00 WIT, the implementation of regional retribution in South Sorong Regency was explained as follows:

“The implementation of regional retribution collection in South Sorong Regency is currently undergoing a transition from a manual system to a digital system, with a focus on sectors directly related to natural resources. Previously, retribution implementation was dominated by general public service levies. To increase its contribution to PAD, the local government needs to shift its focus toward business service levies by building supporting facilities such as fish processing industries and sago warehouses so that business actors become more motivated to pay regional retribution.”

Based on the interview findings, it can be concluded that the implementation of regional retribution in South Sorong Regency has generally been carried out in accordance with regulations. However, its contribution to PAD remains suboptimal due to obstacles related to data collection, public compliance, limited human resources, and management systems that are not yet fully integrated and digital-based.

Overall, the research findings indicate that optimizing regional retribution requires updating data systems, improving service quality, strengthening supervision, digitalizing management systems, and developing new retribution objects so that its contribution to PAD can increase sustainably.

### **Results of the Management of Separated Regional Assets**

The management of Regionally Owned Enterprises (BUMD) has not yet made a significant contribution to Regional Original Revenue (PAD) due to limitations in management capacity and business capital. Based on interviews conducted on December 16, 2025, from 10:00–11:30 WIT, the Head of BAPENDA as Informant I explained the management of regional assets in efforts to increase PAD in South Sorong Regency as follows:

“The management of assets, public facilities, and quality improvement is carried out through enhanced cooperation with the private sector, with the aim of increasing PAD in the future.”

In the interview, Informant I explained that the management of regional assets, particularly assets owned by the local government, constitutes one of the potential sources for increasing PAD in addition to taxes and retributions. The regional assets referred to include government-owned land and buildings, regional markets, public facilities, and other assets that may be utilized through cooperation agreements, leasing schemes, or other forms of management in accordance with prevailing regulations.

According to Informant I, the management of regional assets has already been implemented, but it has not yet optimally contributed to PAD. One of the main causes is that asset data have not yet been comprehensively and accurately organized. There are still assets lacking strong legal ownership documents, such as ownership certificates, which limits the local government’s ability to establish cooperation agreements with third parties.

In addition, Informant I stated that the utilization of regional assets remains conventional and has not yet been fully based on economic potential analysis. Several assets have not been developed productively despite possessing strategic value if managed professionally, for example through partnerships with private companies or Regionally Owned Enterprises (BUMD).

“There are still regional government assets that have not been fully utilized, and some have not even been utilized at all.”

“The main obstacle is the lack of budget for maintaining regional assets, while the primary challenge is the difficult span of control due to challenging geographical conditions.”

Based on these interview findings, it can be concluded that the management of regional assets in South Sorong Regency possesses significant potential for increasing PAD. However, it still faces challenges related to asset data collection, legal ownership status, management professionalism, and the optimization of productive and sustainable utilization.

Based on interviews conducted with Informant II, the Head of PAD Planning and Development Division, on December 18, 2025, from 09:00–10:30 WIT regarding the results of the management of separated regional assets, the following explanation was obtained:

“The local government plays a role in managing regional assets and capital participation to increase revenue. However, regional asset management has not yet been fully effective because some assets have not been optimally utilized.”

“The obstacles include management limitations, lack of professionalism, and regulatory problems.”

The research findings indicate that the contribution of BUMD and regional asset management to PAD remains very limited. Informants assessed that weak management systems, limited capital, and lack of business orientation are the main factors behind the low contribution of this sector. This is consistent with the explanation provided by Informant III, the Head of the Regional Tax Division, during interviews conducted on January 6, 2026, from 10:00–11:30 WIT:

“The local government manages assets such as land, buildings, and public facilities through leasing and cooperation with third parties, but the results are still not optimal. In addition, regional asset management has not yet been fully effective because not all regional assets are utilized properly. Lack of supervision and maintenance has become a concern for the local government. The human resources responsible for asset management also need improvement.”

Informant III emphasized that improving human resource capacity, especially among asset management personnel, is essential. With competent human resources and stronger supervision systems, regional asset management is expected to become more optimal and contribute more significantly to PAD.

Based on interviews conducted with Informant V, the Head of the Regional Potential Development Division, on January 13, 2026, the following explanation was obtained:

“The role of the local government in managing regional assets includes managing assets and public facilities, as well as improving quality through increased cooperation with the private sector in order to increase PAD in the future.”

However, the effectiveness of regional asset management in generating PAD has not yet been optimal because many regional assets have not been fully utilized, and some have not been utilized at all. Obstacles encountered include the existence of unofficial charges imposed by local communities, which reduce the effectiveness of asset utilization. In some cases, community members claim ownership over certain assets, creating uncertainty regarding their utilization.

Overall, the research findings indicate that the management of BUMD and regional assets possesses strategic potential for increasing PAD, but still faces structural, managerial, legal, and social challenges. Improvements are needed in asset data collection and legal status clarification, strengthening human resource capacity, enhancing management professionalism, and implementing stricter supervision so that this sector can contribute optimally and sustainably to PAD in South Sorong Regency

### **Other Legitimate Regional Revenue**

Revenue derived from fines, for example, arises from violations or delays in payment obligations. This means that the higher the level of public compliance, the lower the potential revenue from fines.

Similarly, giro services and bank interest are highly dependent on regional cash balances and banking policies. Their nature is fluctuating and not directly generated from productive regional economic activities.

Therefore, other legitimate regional revenue is more appropriately positioned as a complementary component within the structure of Regional Original Revenue (PAD), rather than as a strategic or primary source of revenue. Its contribution to total PAD is relatively small compared to regional taxes, regional retributions, and the results of separated regional asset management.

Nevertheless, the management of this revenue source still requires strong principles of transparency and accountability. Every receipt must be properly recorded, reported according to government accounting standards, and periodically supervised. This is important for maintaining public credibility and trust in regional financial management. Based on interviews conducted on December 16, 2025, from 10:00–11:30 WIT, the Head of BAPENDA as Informant I explained the condition of other legitimate revenue as follows:

“Other revenue sources in South Sorong Regency only consist of grants originating from the Southwest Papua Provincial Government and transfers from the central government.”

“Up to now, grant funds have always been managed according to their intended purposes and are periodically supervised by the local government. However, there are currently no other regional revenues that can still be significantly developed.”

The researcher then conducted interviews with Informant II, the Head of PAD Planning and Development Division, on December 18, 2025, from 09:00–10:30 WIT regarding the management of other legitimate regional revenues in South Sorong Regency:

“Management is carried out through the regional financial system with internal supervision. In South Sorong Regency, there are many opportunities that can be developed through optimizing asset management, regional cooperation, and improving public services.”

Furthermore, Informant II explained that South Sorong Regency still possesses various opportunities to increase regional revenue contributions, particularly through optimizing regional asset management, strengthening inter-regional and third-party cooperation, and improving public service quality. These efforts are considered capable of expanding the regional revenue base and supporting sustainable PAD growth.

The interview with Informant III, the Head of the Regional Tax Division, conducted on January 6, 2026, from 10:00–11:30 WIT, revealed the following:

“Revenue from the sale of non-separated regional property, sales of equipment and machinery, utilization and rental of regional property, giro services in regional treasury accounts, and treasurer services constitute part of other legitimate revenues contributing to PAD in South Sorong Regency.”

“The management and supervision mechanisms for other revenues are conducted through quarterly revenue reconciliation meetings with revenue-generating regional agencies (OPD). Tax and retribution revenue objects are also established and updated within each related agency.”

These revenues include proceeds from the sale of non-separated regional property (BMD), sales of equipment and machinery, utilization and rental of regional property, as well as giro services in regional treasury and treasurer accounts. Although their contribution is not as significant as regional taxes and retributions, these components still constitute an important part of PAD because they provide legally and administratively recognized regional revenues.

Regarding management and supervision mechanisms, Informant III explained that the local government conducts quarterly revenue reconciliation meetings with related regional agencies. In addition, tax and retribution revenue objects are periodically updated to ensure clarity of revenue sources, improve reporting accuracy, and strengthen supervision of PAD realization.

The interview with Informant IV, the Head of the Regional Tax Control Division, conducted on February 11, 2026, explained the mechanism for maintaining accountability and transparency in other legitimate revenues as follows:

“The main key to the accountability of other revenues lies in the integrity of the digital system and the strictness of direct deposits into the regional treasury. Without these, revenue potential

becomes vulnerable to misuse because its nature is sometimes irregular compared to routine taxes.”

Based on the interview findings, Informant IV emphasized that the main key to accountability in other legitimate revenues lies in the integrity of the digital system used for recording and reporting, as well as strict implementation of direct deposit mechanisms into the regional treasury. This is important because the characteristics of other revenues, such as proceeds from asset sales or giro services, are irregular and less structured compared to regional taxes. Therefore, without integrated digital systems and disciplined deposit procedures, these revenue sources are vulnerable to administrative errors and misuse. Thus, strengthening digital systems and ensuring compliance with deposit procedures are considered essential measures for maintaining the credibility of managing other legitimate regional revenues.

Overall, based on interviews with all informants, the research findings indicate that other legitimate regional revenues in South Sorong Regency make a relatively small contribution to PAD and function primarily as a complementary source rather than a strategic revenue source. The main challenges relate to optimization, revenue stability, and strengthening digital-based supervision systems to ensure transparency and accountability.

## **Discussion**

### **Strategy for Increasing Regional Original Revenue (PAD) through the Optimization of Special Autonomy Policies**

The strategy for increasing Regional Original Revenue (PAD) through the optimization of the Special Autonomy (*Otonomi Khusus/Otsus*) policy in South Sorong Regency can be analyzed using the SWOT approach, which examines internal strengths and weaknesses as well as external opportunities and threats influencing the effectiveness of regional revenue management. According to (Wheelen & Hunger, 1995) SWOT analysis is a strategic instrument used to identify organizational strengths, weaknesses, opportunities, and threats in order to formulate effective and competitive strategies. Likewise, Fred R. David explains that effective strategies are those capable of aligning internal strengths with external opportunities while minimizing weaknesses and anticipating threats.

Based on the findings of this study, the primary strength of South Sorong Regency lies in the broad authority granted through the Special Autonomy policy. This authority provides flexibility for the regional government to regulate taxes, levies, and the utilization of natural resources according to regional conditions and priorities. Such flexibility enables the local government to formulate strategic policies aimed at strengthening fiscal independence and optimizing local economic potential. The findings also indicate that South Sorong Regency possesses abundant natural resources, including fisheries, forestry, agriculture, tourism, coastal areas, and river resources, which can become strategic assets in increasing PAD if managed professionally and sustainably. These findings are consistent with the study conducted by (Anwar et al., 2025) which explains that organizational performance is strongly influenced by internal behavioral and managerial factors, including institutional capability and strategic resource management. Effective management capacity can improve organizational performance and strengthen financial sustainability. Similarly, (Pahlevi & Anwar, 2023)) emphasize that financial literacy and financial behavior significantly influence decision-making and economic performance. In the context of regional financial management, strengthening financial literacy and managerial competence among government apparatus becomes essential in supporting PAD optimization.

Institutionally, the Regional Revenue Agency (BAPENDA) of South Sorong Regency already has a relatively organized structure with clear divisions of duties and responsibilities. The implementation of meritocracy in staffing also demonstrates the local government's commitment to improving bureaucratic professionalism. Furthermore, the local government has shown commitment toward modernization and digital transformation in tax administration systems through taxpayer re-registration and digital-based tax management. These efforts are aimed at improving transparency, effectiveness, and accountability in regional revenue management. This finding aligns with the research of (Irwan et al., 2025), which explains that institutional performance is not only influenced by financial incentives but also by non-financial factors such as organizational systems, work culture, motivation, and institutional support. Therefore, strengthening institutional systems and digital governance can improve organizational effectiveness and support the optimization of PAD management.

On the other hand, this study also identified several weaknesses that hinder PAD optimization in South Sorong Regency. These weaknesses include limited human resource capacity, underdeveloped digital systems, weak supervision, incomplete tax object data collection, and low taxpayer compliance. In addition, the region remains highly dependent on transfer funds from the central government, causing PAD development to receive less strategic priority. The findings indicate that despite possessing substantial resource potential, the region's management capacity remains limited. This condition supports the argument of (Anwar et al., 2022) who explain that sustainable economic development requires strong institutional capacity and entrepreneurship-oriented governance. Economic resources alone are insufficient if they are not supported by capable institutions and effective management systems. Likewise, (Anwar & Hamid, 2019) emphasize that management effectiveness and organizational capability are important determinants in achieving institutional performance and economic sustainability.

In terms of opportunities, the findings indicate that the optimization of Special Autonomy funds, digital transformation, investment cooperation, and the development of leading sectors such as fisheries, sago processing, ecotourism, MSMEs, and village cooperatives provide substantial opportunities for

increasing PAD. The support of the central government for accelerating development in Papua also constitutes an external opportunity that can strengthen local economic growth and fiscal independence.

This finding is supported by the research of (Tasrim et al., 2024) who explain that competitive advantage and strategic management significantly influence organizational financial performance. Regions capable of optimizing local potential, strengthening competitiveness, and developing productive sectors will have stronger financial performance and better economic sustainability. Similarly, (Pahlevi et al., 2023) explain that intellectual capital, capital structure, and competitive advantage are important factors in strengthening organizational value and performance. In the context of local government, institutional capacity and regional competitiveness become essential elements in optimizing PAD.

However, several external threats continue to challenge PAD optimization efforts in South Sorong Regency. These threats include changes in central government policies, dependence on transfer funds, national and global economic instability, infrastructure limitations, low public compliance, and competition among regions in attracting investment. Such conditions may reduce regional flexibility in managing PAD sources and weaken regional fiscal stability. Therefore, based on the findings and theoretical perspectives, strategies for increasing PAD in South Sorong Regency should focus on strengthening institutional capacity, accelerating digital transformation, improving the competence of government apparatus, optimizing the management of regional assets and natural resources, and strengthening cooperation with the private sector and local communities. These efforts are expected to improve regional fiscal independence and support sustainable regional development.

Based on the interview results with the informants, several internal weaknesses were identified that hinder the optimization of Regional Original Revenue (PAD) in South Sorong Regency. One of the primary weaknesses lies in the limited quality of human resources and the technical competence of government apparatus in managing PAD. Most informants emphasized that the innovation capacity, technical expertise, and managerial skills of regional officials remain relatively low, thereby affecting the effectiveness of PAD management and development. This condition indicates that institutional capability remains one of the crucial challenges in regional financial governance. According to (Anwar et al., 2025) organizational performance and financial sustainability are strongly influenced by managerial behavior, institutional competence, and the ability to manage resources effectively. Therefore, limited human resource quality can directly reduce the effectiveness of strategic policy implementation and financial management performance.

In addition, digital and administrative systems in South Sorong Regency have not yet functioned optimally. The implementation of regional regulations and administrative procedures remains inconsistent, while systems for managing tax and retribution data are still incomplete and poorly integrated. Many tax objects, especially those located in geographically remote areas, have not yet been properly identified and recorded. Weak supervision and incomplete data collection also contribute to the suboptimal realization of PAD. This finding is consistent with the study by (Irwan et al., 2025) which explains that institutional performance is highly dependent on organizational systems, work effectiveness, and administrative support. In the context of PAD management, strengthening digital systems and improving administrative integration are essential to enhance efficiency, transparency, and accountability.

Another weakness identified in this study is the region's high dependence on transfer funds from the central government. This dependency causes PAD to receive less strategic attention within the regional fiscal structure because local governments still rely heavily on transfer allocations and Special Autonomy funds. Such conditions indicate that regional fiscal independence has not yet been fully achieved. According to (Ladjin, 2008) fiscal independence in the era of regional autonomy requires local governments to strengthen their capacity to generate revenue independently through the optimization of local resources and effective financial governance. High dependence on central transfers may weaken local government initiatives in developing innovative and sustainable PAD sources.

Furthermore, low taxpayer compliance remains a serious challenge in optimizing PAD. Social, economic, and cultural factors continue to influence public awareness and willingness to pay taxes and retributions regularly and transparently. Public understanding regarding the importance of taxes as a contribution to regional development is still relatively low, resulting in weak compliance levels. This finding supports the study of (Pahlevi & Anwar, 2023) which explains that financial literacy and financial behavior

significantly influence decision-making and compliance behavior in financial activities. In the context of regional taxation, increasing tax literacy and public awareness become important factors in strengthening taxpayer compliance and supporting sustainable PAD growth.

From the perspective of SWOT theory, these weaknesses indicate a gap between the region's substantial resource potential and its still-limited management capacity. Thomas L. Wheelen and J. David Hunger explain that weaknesses are internal limitations that may hinder organizations from achieving strategic objectives effectively. Therefore, efforts to improve PAD in South Sorong Regency should focus on improving human resource quality, strengthening administrative systems, accelerating digital transformation, enhancing supervision, and increasing public awareness regarding taxation and regional financial participation.

The interview findings indicate that opportunities for increasing Regional Original Revenue (PAD) in South Sorong Regency remain highly promising through various strategic approaches. One of the most significant opportunities lies in the optimization of Special Autonomy (*Otonomi Khusus/Otsus*) funds, which can be utilized to support local economic development and strengthen leading regional sectors. Through these funds, the local government has broader opportunities to improve infrastructure, strengthen institutional capacity, and empower local communities economically. The optimization of Special Autonomy funds is expected to create more productive economic activities that can ultimately contribute to increasing PAD and strengthening regional fiscal independence.

Another important opportunity identified in this study is the digital transformation of tax and retribution systems. The implementation of digital-based administration and collection systems is considered capable of improving transparency, effectiveness, and accountability in regional revenue management while minimizing the risk of revenue leakage. Digitalization also facilitates public access to taxation services and improves the accuracy of taxpayer databases and regional revenue reporting systems. According to (Anwar et al., 2025) organizational effectiveness is strongly influenced by institutional systems, administrative support, and employee motivation. Therefore, strengthening digital governance systems can enhance organizational performance and improve the effectiveness of PAD management.

The development of leading sectors based on local potential also provides substantial opportunities for increasing PAD in South Sorong Regency. Sectors such as fisheries commodities (shrimp and crab), sago processing industries, ecotourism based on local wisdom, micro, small, and medium enterprises (MSMEs), and village cooperatives are considered to possess significant economic potential. These sectors can generate sustainable regional income if managed professionally and integrated with regional economic development strategies. This finding is consistent with the research of (Anwar & Hamid, 2019) which explains that entrepreneurship and local economic empowerment play an important role in strengthening community welfare and supporting sustainable economic development. The strengthening of productive local economic sectors can also improve regional competitiveness and expand the regional tax base.

In addition, opportunities are also available through optimizing regional asset management and strengthening Regionally Owned Enterprises (BUMD) to become productive and competitive regional business entities. The management of regional assets and BUMD can become an alternative source of PAD if supported by professional management systems, adequate capital, and effective cooperation with private sectors. According to (Pahlevi & Anwar, 2023) competitive advantage and intellectual capital are important factors influencing organizational value and financial performance. Therefore, improving institutional professionalism and strengthening regional business competitiveness are necessary to optimize regional economic potential.

Furthermore, investment opportunities and cooperation with the private sector are increasingly developing, especially through simplified licensing systems and stronger regulatory certainty. Support from the central government for accelerating development in Papua also represents an important external opportunity capable of strengthening regional economic growth and increasing PAD capacity. Infrastructure development, investment expansion, and support for regional economic sectors can create multiplier effects on local economic activities and regional revenue generation.

From the perspective of strategic management theory, opportunities are external factors that can be effectively utilized when organizations are capable of maximizing their internal strengths. (Wheelen &

Hunger, 1995) explain that organizations capable of integrating internal strengths with external opportunities will achieve stronger strategic advantages and organizational sustainability. Therefore, the optimization of Special Autonomy funds, digital transformation, local economic development, investment cooperation, and strengthening institutional capacity must become strategic priorities for increasing PAD in South Sorong Regency.

The research findings identified several external threats that may hinder efforts to increase Regional Original Revenue (PAD) in South Sorong Regency. One of the primary threats is changes in central government policies, including the takeover of PAD potential through National Strategic Projects (*Proyek Strategis Nasional/PSN*) and adjustments in national fiscal regulations. These policy changes may reduce the authority and flexibility of local governments in managing regional revenue sources and limit the effectiveness of regional fiscal strategies. According to (Wahab, 2021) public policy implementation is strongly influenced by interactions between central and regional authorities. Policy changes at the national level may directly affect the effectiveness of local government programs and regional fiscal management systems.

Another threat identified is the region's dependence on transfer funds from the central government and the implementation of national budget efficiency policies. Reductions in transfer allocations may directly affect the capacity of the regional government to finance development programs and optimize local economic potential. This condition indicates that the fiscal independence of South Sorong Regency remains relatively weak because regional financial sustainability is still heavily dependent on central government support. According to (Ladjin, 2008) fiscal independence in the era of regional autonomy requires local governments to strengthen their own-source revenue capacity through effective management of local resources and financial governance. Excessive dependence on transfer funds may weaken regional innovation and limit local government initiatives in developing sustainable PAD sources.

In addition, instability in national and global economic conditions, including fluctuations in commodity prices and declining public purchasing power, also poses serious challenges to regional revenue growth. Economic instability affects business activities, investment flows, and public consumption, which in turn influence regional tax and retribution revenues. This finding is in line with the study by (Anwar et al., 2025) which explains that financial performance and organizational sustainability are highly influenced by external economic conditions and managerial adaptability in responding to uncertainty. Therefore, regional governments are required to formulate adaptive fiscal strategies capable of responding to economic fluctuations while maintaining regional financial stability.

Geographical conditions and infrastructure limitations constitute additional threats because they reduce investor interest and complicate tax supervision and collection processes. Difficult accessibility and inadequate infrastructure continue to hinder regional economic activities and limit the effectiveness of government supervision over tax and retribution objects. These conditions also affect the efficiency of public services and increase administrative costs in PAD management. According to (Rahayu, 2022) regional governance effectiveness is closely related to infrastructure readiness, institutional capacity, and the accessibility of public services. Weak infrastructure may reduce regional competitiveness and limit investment opportunities that are important for increasing PAD.

Furthermore, low taxpayer compliance and community resistance toward tax and retribution policies remain important challenges in increasing PAD. Social and cultural factors continue to influence public awareness and willingness to fulfill tax obligations regularly and transparently. This finding supports the research of (Anwar et al., 2022) which explains that financial literacy and financial behavior significantly influence compliance and economic decision-making. Therefore, increasing public awareness through taxation education and socialization programs is necessary to strengthen taxpayer compliance and improve regional revenue realization. Competition among regions in attracting investment also represents an external threat that cannot be ignored. Regions with better infrastructure, investment incentives, administrative systems, and public services may become more attractive to investors compared to South Sorong Regency. Consequently, local governments are required to strengthen institutional capacity, improve public services, and create more competitive investment climates in order to attract investors and expand regional economic activities.

Based on the SWOT analysis matrix, the strategy for increasing PAD in South Sorong Regency can be understood through the interaction between internal and external factors influencing regional financial management. Internally, the region possesses strengths such as Special Autonomy authority, abundant natural resource potential, a relatively organized institutional structure, commitment toward modernization, and substantial tax object potential. Externally, opportunities are also available through Special Autonomy funds, support from the central government, digitalization, investment cooperation, and the development of leading sectors and MSMEs. However, weaknesses such as limited human resources, incomplete data systems, weak coordination, and low taxpayer compliance remain challenges that must be addressed.

Based on these conditions, several strategic approaches can be formulated. The SO (*Strength-Opportunity*) strategy emphasizes the utilization of Special Autonomy authority and natural resource potential to develop leading sectors supported by digitalization and investment expansion. The WO (*Weakness-Opportunity*) strategy focuses on improving human resource capacity and strengthening digital systems to maximize investment opportunities and local economic development. The ST (*Strength-Threat*) strategy emphasizes the utilization of Special Autonomy regulatory authority to maintain PAD stability against changes in central government policies and national economic conditions. Meanwhile, the WT (*Weakness-Threat*) strategy focuses on internal reforms and strengthening supervision systems in order to minimize external risks and improve the effectiveness of regional financial administration.

Based on strategic management theory and SWOT analysis, PAD improvement strategies in South Sorong Regency should focus on optimizing internal strengths through Special Autonomy authority, improving weaknesses through human resource development and digital transformation, utilizing investment opportunities and leading sectors, and anticipating external threats through adaptive regulations and stronger supervision systems. In accordance with Law Number 33 of 2004 Article 6, PAD originates from four major components; however, its overall performance remains suboptimal and still requires integrated, sustainable, and locally based strategies. Cross-informant analysis demonstrates consistent perceptions regarding the importance of optimizing Special Autonomy policies in increasing PAD, while also confirming that the region's substantial potential has not yet been fully supported by adequate management capacity.

### **Regional Original Revenue (PAD) of South Sorong Regency**

Regional Original Revenue (PAD) in South Sorong Regency is analyzed based on four main indicators, namely regional taxes, regional retributions, results of the management of separated regional assets, and other legitimate regional revenues. These indicators constitute the primary components of PAD as regulated within the regional financial framework and serve as important benchmarks in assessing regional fiscal capacity and the implementation of regional autonomy. According to Mardiasmo (2018), PAD reflects the financial capability of local governments in financing regional development independently through the optimization of local revenue sources. Therefore, the effectiveness of PAD management greatly determines the success of regional autonomy and regional fiscal independence.

Based on interviews conducted with five informants consisting of the Head of BAPENDA, the Head of PAD Planning and Development Division, the Head of the Regional Tax Division, the Head of the Regional Tax Control Division, and the Head of the Regional Potential Development Division, the findings indicate that PAD management in South Sorong Regency still faces various challenges despite having considerable potential. First, all informants agreed that regional taxes remain the most dominant source of PAD. However, their contribution has not yet reached optimal levels due to limitations in tax object data collection, low taxpayer compliance, weak field supervision, and administrative systems that are not yet fully integrated digitally. Tax potentials such as hotel taxes, restaurant taxes, land and building taxes (*Pajak Bumi dan Bangunan/PBB*), and mining taxes (*galian C*) have not yet been maximally utilized. According to (Siahaan, 2005) regional taxes are one of the most important sources of local government revenue because they directly reflect regional economic activities and local fiscal capacity. Similarly, Santoso Brotodihardjo (2003) explains that taxation systems require effective administration, supervision, and legal compliance to function optimally in supporting state and regional revenues.

The findings of this study are also consistent with the research conducted by (Wulandari & Iryanie, 2018) which explains that the contribution of regional taxes to PAD is strongly influenced by the quality of tax administration systems, taxpayer compliance, and the capacity of local governments in identifying and managing tax potential. Therefore, strengthening digital tax administration systems and improving taxpayer awareness are essential strategies for optimizing regional tax revenues in South Sorong Regency. Second, regarding regional retributions, four informants stated that their contribution to PAD remains relatively small and insignificant. The major obstacles identified include the limited number of retribution objects, weak supervision, manual collection systems, low public awareness, and geographical challenges that complicate supervision and collection processes. According to (Kadir, 2009) regional retributions are important components of PAD because they are directly related to public services provided by local governments. However, ineffective collection systems and low public participation often become obstacles in optimizing retribution revenues.

This finding is supported by the study conducted by (Fazaki, 2020) which found that parking retribution management in regional governments often faces problems related to supervision, public compliance, and weak administrative systems. Likewise (Sartono & Zulkifli, 2023) explain that the effectiveness and efficiency of regional taxes and retributions depend heavily on institutional governance, digital administration systems, and public compliance. Therefore, improving supervision systems, strengthening digital-based collection systems, and enhancing public awareness are necessary to increase the contribution of regional retributions to PAD.

Third, concerning the results of the management of separated regional assets, all informants assessed that the management of regional assets and Regionally Owned Enterprises (BUMD) has not yet contributed optimally to PAD. The major problems identified include incomplete asset data collection, weak legal ownership status, limited management capacity and professionalism, insufficient maintenance, and underutilized cooperation with third parties in asset management. According to (Rahayu, 2022) effective regional governance requires strong institutional management, legal certainty, and professional asset administration in order to optimize regional economic resources.

The findings also indicate that many regional assets in South Sorong Regency have not yet been productively utilized despite having strategic economic value. This condition reflects the need for stronger institutional capacity and better cooperation mechanisms with private sectors. According to (Hertanto & Sriyana, 2011) regional fiscal independence is strongly influenced by the ability of local governments to optimize local economic resources, including regional assets and BUMD management. Therefore, improving professionalism, strengthening asset legality, and expanding productive cooperation become important strategies in optimizing this PAD component.

Fourth, regarding other legitimate regional revenues, four informants explained that their contribution is complementary in nature and relatively small. Management has been carried out through reconciliation mechanisms and internal supervision. However, the irregular nature of these revenues requires strong digital system integrity and strict direct deposit procedures into the regional treasury in order to maintain accountability and transparency. According to the Ministry of Finance of the Republic of Indonesia Regulation Number 115/PMK.07/2013 concerning Tax Collection and Deposit Procedures, accountability and transparency in regional financial management are essential principles in ensuring effective public financial governance.

Overall, the findings from all five informants indicate a shared perception that the PAD potential of South Sorong Regency is substantial but has not yet been fully optimized due to limited human resource capacity, administrative systems that are not yet fully integrated, suboptimal supervision, and low public compliance levels. This finding is consistent with the argument of Nurjanna Ladjin (2008), who explains that regional fiscal independence in the era of regional autonomy depends heavily on institutional capacity, governance quality, and the effectiveness of local revenue management systems. Therefore, strengthening governance systems, accelerating digital transformation, improving the competence of government apparatus, and optimizing the management of regional assets and local economic potential are necessary to encourage sustainable PAD growth and strengthen regional fiscal independence in South Sorong Regency

#### **4. CONCLUSION**

Based on the results of the study, it can be concluded that the strategy for increasing Regional Original Revenue (PAD) through the implementation of the Special Autonomy (*Otonomi Khusus/Otsus*) policy in South Sorong Regency has been implemented, but its optimization has not yet been fully achieved. The region possesses considerable structural strengths and external opportunities, particularly through the broad authority granted by the Special Autonomy policy, abundant natural resource potential, institutional support, and opportunities for investment and digital transformation. However, the implementation of PAD optimization strategies still faces several internal obstacles, including limited human resource capacity, underdeveloped administrative and digital systems, weak supervision, and limited fiscal innovation. These findings are consistent with SWOT theory, which emphasizes the importance of alignment between internal organizational capacity and external environmental conditions in formulating effective strategies. Therefore, future PAD improvement strategies in South Sorong Regency should focus on strengthening institutional capacity, modernizing administrative and financial systems, improving the competence of government apparatus, and consistently optimizing the authority granted through the Special Autonomy policy in a sustainable manner.

Furthermore, the study also concludes that regional taxes remain the most dominant source of PAD in South Sorong Regency. However, tax revenue realization has not yet reached its optimal potential due to limitations in tax object data collection, low taxpayer compliance, weak supervision systems, and administrative systems that are not yet fully digitalized. Regional retributions also contribute relatively little to PAD because of limited retribution objects, collection systems that are still predominantly manual, geographical challenges, and low public awareness regarding retribution payments. In terms of the management of separated regional assets, the management of regional assets and Regionally Owned Enterprises (BUMD) has not yet provided significant contributions to PAD due to problems related to asset data collection, legal ownership status, management professionalism, and the underutilization of asset cooperation schemes. Meanwhile, other legitimate regional revenues function mainly as complementary and irregular sources of revenue, requiring stronger digital system integrity and stricter deposit mechanisms to maintain accountability and transparency.

Overall, all informants shared the same perception that the main obstacles to increasing PAD in South Sorong Regency lie in limited human resource capacity, unintegrated administrative systems, weak supervision, and low levels of public compliance. Therefore, sustainable PAD improvement requires stronger governance, accelerated digital transformation, increased apparatus competence, and more optimal and sustainable management of regional assets and local economic potential in order to strengthen regional fiscal independence.

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