



Benchmarking of Regional Development Agency Strategy in Increasing Local Original Income

Andi Cudai Nur¹, Novayanti Sophia Rukmana², Sulmiah³

^{1,2,3} Public Administration, Faculty of Social Sciences and Law, Universitas Negeri Makassar

Article DOI: 10.55677/SSHRB/2025-3050-1002

DOI URL: <https://doi.org/10.55677/SSHRB/2025-3050-1002>

KEYWORDS: Benchmarking, Regional Development Agency Strategy, Increasing Local Original Income

ABSTRACT: This research was conducted to determine the benchmarks for the Regional Development Agency's strategy to increase local revenue in Bulukumba Regency. The research used a descriptive qualitative approach, analyzing the results of interviews, observations, and documentation studies.

The research findings indicate that the strategies implemented by the Bulukumba Regency Regional Development Agency (BPBD) reflect modern public management practices that balance administrative, technological, and partnership approaches. Strategies such as SIMPADA and MPOS can be categorized as deliberate strategies because they are designed through long-term planning and policy formulation. Meanwhile, the proactive approach and the formation of the Integrated Team represent emergent strategies that emerge in response to field dynamics and institutional limitations. This combined approach reflects the organization's flexibility and adaptability to changing situations. However, these strategies still need to be complemented by long-term structural support, ranging from providing professional human resources, expanding digital infrastructure networks, to reforming regional regulations.

Corresponding Author:

Andi Cudai Nur

Published: October 06, 2025

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BACKGROUND

Development has been underway throughout Indonesia to catch up and improve the welfare of its people. Indonesia's regions have very diverse conditions and potential, in each village, sub- district, district/city, province, and region.

The nation's capital. Indonesia's vast territory consists of various islands with scattered regions, and its diverse geographic and demographic conditions support its development. A growing region can be seen, among other things, in the implementation of governance that emphasizes sustainable economic growth within its territory, by observing the increase in investment value that can help increase local revenue (PAD), which is expected to contribute to development and economic growth in the region.

A good and advanced organization is usually supported by professional and reliable human resources in completing its main tasks and functions. State civil servants, known as state civil servants, usually abbreviated as ASN, are employees, staff, and workers in a government office. ASN are human resources that are a very important part of the organization and determine the performance of an organization. Human resources in this case employees, both with the status of state civil servants (ASN) and non-state civil servants (Non-ASN), are part of the implementation of government administration tasks to provide services to the public which of course will ultimately have an impact on the achievement of predetermined goals. Resource constraints, particularly regarding budget allocations for system upgrades, staff training, and ongoing technical support, remain a persistent challenge (Nur and Nur's:2025). Preparing human resources with the required competencies to be qualified, creative, and innovative is very important in this context (Nur and Iqbal, 2024).

Efforts to increase PAD in various regional areas have been made, however, several regional areas are still hampered by a lack of professional, competent human resources and possess skills specifically in the field of information and technology. The capacity/ability of employees in carrying out their duties and functions, as well as in managing their programs and activities, is uneven. There are still limited employees with these skills.

Technical skills in the field of information and technology related to various development fields, such as population data processing, resource potential, and good governance systems. Achieving national development goals and objectives is the aggregate

of regional development achievements (provinces and districts/cities). Responsibility for achieving these goals and objectives is a shared responsibility between the central and regional governments. The capacity/ability of employees in carrying out their duties and functions, as well as in managing their programs and activities, is uneven. There are still limited employees with these skills. So that the role of strategic management for leaders in the ranks of government is needed to make decisions that are right on target (Nur and Komal Khalid, 2024)..

Achieving national development goals and objectives is the aggregate of regional development achievements (provinces and districts/cities). Responsibility for achieving these goals and objectives is a shared responsibility between the central and regional governments. Measuring the level of regional development achievement does not only show the various problems still faced by the region, which need to be followed up in the future, but more than that, it also shows the role of the region in supporting the success of development from a broader regional perspective.

Based on observations at the research site and a review of previous research references, several issues and findings were identified related to the achievement and sustainability of performance, as well as the results of existing strategies. Furthermore, obstacles remain in efforts to increase and optimize Regional Original Revenue in Bulukumba Regency, South Sulawesi.

Bulukumba Regency is located on the eastern side of South Sulawesi Province, geographically located between 5°20'00" and 5°40'00" South Latitude and 119°58'00" and 120°28'00" (Greenwich). This area is located southeast of Makassar City, divided into 10 sub-districts and consists of 24 sub-districts and 102 villages; with the following boundaries:

- To the north it borders Sinjai Regency
- To the east it borders Bone Bay
- To the south it borders the Flores Sea
- To the west it borders Bantaeng Regency

The area and length of the coastline and sea of Bulukumba Regency, can be found mountains, coasts, rice fields, plantations, and agricultural areas in various sub-districts starting from the western tip, namely Gantarang, Ujung Bulu, Ujung Loe, Bonto Bahari, Bontotiro, Hero Lange-Lange, Kajang, Bulukumpa, and Rilau Ale.

The results of data processing on strategies for increasing local revenue in Bulukumba Regency in the 2019-2024 Strategic Plan still show the problems currently being faced by BAPENDA, namely the unequal capacity/ability of employees in carrying out their duties, and their functions in managing their programs and activities. As well as the limited number of employees who have technical skills in the field of information and technology related to population data processing, resource potential, good governance systems. So that a BAPENDA strategy is needed to increase Local Revenue in Bulukumba Regency by knowing the benchmarks for the achievements of the BAPENDA strategy in increasing Local Revenue. BAPENDA strategy in increasing PAD in Bulukumba Regency. So that the Bulukumba Regency Government, as well as related parties, and implementers of activities related to efforts to optimize local revenue in Bulukumba Regency.

The Central Statistics Agency (BPS) of Bulukumba has again released macro-indicator data for Bulukumba Regency. The latest data shows that Bulukumba's poverty rate has declined to 6.71 percent as of March 2024, down from 7.22 percent in 2023. This demonstrates significant progress, worthy of discussion regarding improved welfare and development success. Therefore, we need to further examine which sectors contribute most to poverty reduction efforts, and which organizations contribute to this success. One agency capable of uncovering this is the Regional Development Agency, where the research will be conducted.

Strategic management is an art and science in terms of *formulating*, implementing and evaluating *strategic* decisions between functions that enable an organization to achieve its goals in the future.

Lawrence R. Jauch and William F. Gluech (Strategic Management and Corporate Policy, 1998), wrote that "Strategic Management" is a series of decisions and actions that lead to the formulation of an effective strategy or strategies to help achieve company goals. Wheelan and Hunger (Strategic Management and Business Policy Massachusetts, 1995). Strategic management is a unified series of decisions and actions that determine the company's long-term performance. It includes recognizing and analyzing the environment, formulating strategies, implementing strategies, and conducting evaluations and controls.

Several strategies can be pursued by carrying out the stages in strategic management according to Fred R. David, 2004:6-7), namely: strategy formulation: includes activities to develop the organization's vision and mission, identify the organization's external opportunities and threats, determine the organization's internal strengths and weaknesses, determine the organization's long-term goals, create a number of alternative strategies for the organization, and choose a particular strategy to use.

- a. Strategy implementation: Requires the company to set annual targets, create policies, motivate employees, and allocate resources so that strategic formulation can be implemented
- b. Strategic implementation includes developing a culture that supports the strategy, creating an effective organizational structure, redirecting marketing efforts, preparing budgets, developing and understanding strategic management information systems, and linking employee compensation to organizational performance.
- c. Strategy evaluation: This stage is the final stage of strategic management. The three main activities in strategy evaluation are reviewing the external and internal factors that form the basis for formulating the current strategy.

Then, measuring performance and taking corrective actions. Strategy evaluation is necessary because current success is no guarantee of future success

Current trends in globalization tend to indicate that dominant forces will emerge from various technological developments and global changes due to the interconnectedness of these forces. Interconnection accelerates the flow of change in the dynamics of global life due to:

1. Use of the Internet to transform a company into a the wider environment.
2. Market access and company branding changes eliminate the role of intermediaries traditional market
3. The balance of power is increasingly shifting towards customers
4. Competition occurs not only at the implementation level, but also at the production level functional
5. Changes in business forms that change rapidly and dynamically
6. Companies that use the internet in the company's purchasing process go beyond traditional company boundaries.
7. Knowledge is more the basis for determining competitive advantage than availability of abundant natural resources

As stated by Alfred Chandler, strategy is the determination of long-term basic goals and objectives of an organization (company) and the adoption of a set of actions and allocation of resources necessary to achieve these goals. [Rumelt, Schendel, and Teece, 1995]. In his study of strategy, Henry Mintzberg noted that strategy does not merely have two elements of definition, namely plan and pattern. More deeply, he revealed that the definition of strategy has evolved with three new 'Ps', namely position, perspective, and deployment (cf. Mintzberg, 1994b and Mintzberg, Ahlstran and Lampel, 1998). In principle, strategic management consists of three stages, namely:

1. Formulation Stage: includes mission creation, identification of external opportunities and challenges of the organization, determination of internal strengths and weaknesses, creation of long-term goals, creation of strategic choices, and decision making of the chosen strategy to be implemented. In terms of strategy formulation, Fred R. David divides the process into three stages of activity, namely: *input stage*, *matching stage*, and *decision stage*. [David, 1996].
2. Implementation Stage (also called action stage): includes determining annual targets, managing policies, motivating employees, allocating resources so that the formulated strategy can be implemented. This includes developing a culture that supports the strategy, creating an effective organizational structure, directing marketing efforts, preparing budgets, developing and utilizing information systems, and linking employee compensation to organizational performance. [compare with Senge, 1994]. At this stage, interpersonal skills play a very important role. As Carl von Clausewitz (1780-1831) in his republished book *On War*, strategy is not just a *problem-solving activity*, but more than that, strategy is *open-ended* and creative to sharpen the future in a *chain of command* model where a strategy must be executed as precisely as possible (avoiding unnecessary biases in every part of the organizational structure [Clausewitz, 1989]).
3. Evaluation Stage: includes activities to examine whether the strategy is running well or not. This is necessary to fulfill the principle that the company's strategy must be continuously adjusted to changes that always occur in the external and internal environment. The three main activities in this stage are: Analyzing external and internal factors as a basis for the ongoing strategy, Performance Measurement, and Taking corrective actions (cf. Kaplan and Norton, 1996).

Regardless of the planning approach used, strategy formulation must be based on a deep understanding of the market, competition, and the external environment. Strategies come in various forms. Richard P. Rumelt identified four benchmarks used to test whether a strategy is good or not, namely (Rumelt, 1997):

- a. Consistency: strategy should not present inconsistent goals and policies.
- b. Consonance: the strategy must represent an adaptive response to the external environment and to significant changes that may occur.
- c. Advantage: the strategy must provide opportunities for the creation or maintenance of competitive advantage in a particular (selected) area of activity.
- d. Feasibility: the strategy must not use excessive resources (beyond capacity) and must not present new, unsolvable problems.

One of the most important things that strategists need to continually pay attention to is the strategy-structure-culture triangle. Within this triangle, the relationship between these three elements must be managed in such a way that they are balanced with each other. An imbalance in this relationship will lead to a blunted strategy. Strategy examines the steps a company will take to achieve its desired goals and objectives. The study of structure focuses on changes occurring within the organization and its various related elements. Meanwhile, the study of culture focuses on human resource management, change management, organizational culture, and various other related elements (Cudai Nur, Andi.: 2022). Strategic management, or what we currently call strategic management, is the skill or art, technique, and science of formulating, implementing, evaluating, and overseeing various functional decisions of an organization (business or non- business company) that are always influenced by the external and internal

environment with ever-changing conditions, thus enabling the company to achieve its predetermined goals or objectives. Meanwhile, the definition of strategic management according to Hadari Nawawi (2005; 148-149), is large-scale planning, namely strategic planning that is oriented towards the long term, called a vision, and is determined as a decision by the highest leadership, a decision that is fundamental and principled, in order to enable the organization to interact effectively with the mission, in an effort to produce something in operational planning to produce goods and/or services and quality services, directed at optimizing the achievement of strategic goals and various targets as the organization's operational goals. Strategic planning is a series of concepts, procedures and tools designed to help leaders, managers, and planners think, act, and learn strategically. Used wisely with full skill and a coalition of interested groups, it can help organizations focus on producing decisions and actions that create *public value*, to achieve the organization's mission, fulfill the organization's mandate, and satisfy key *stakeholders*. Strategic planning is not a substitute for strategic thinking, action, and learning, nor is it a substitute for leadership, but it enhances strategic thinking, action, and learning (Bryson, 2004: 15). The preparation of this Strategic Plan requires the involvement of all decision-makers, both decision-makers at the top management level, middle management, and operational management (Andi Cudai Nur, & Komal Khalid.: 2024). According to Kaplan and Norton (2004), *intangible assets* are crucial to the success of the Strategic Plan implementation. *Intangible assets* consist of *Human Capital* (skills, talents, and knowledge), *Information Capital* (Databases, networks, information systems, and technology infrastructures), and *Organization Capital* (Cultural, Leadership, employee alignment, teamwork, and knowledge management). The alignment of these *intangible assets* significantly determines an organization's readiness to implement its strategies. *The Balanced Scorecard* is not only used to measure organizational performance but can also be an effective strategic management system. This aligns with Kaplan and Norton's (2004) principle on the importance of *intangible assets*. *Intangible assets* drive strong governance and financial mechanisms because Human Resources (HR) are well-trained and become reliable *human capital*, they are adequately compensated (*an adequately paid workforce*), have accurate information as a basis for decision-making and policy-making, and their facilities and logistics are well-maintained to provide services with quality technology.

Environmental analysis considers high-level trends and factors, such as interest rates, and how they might change an organization's goals. This review can help an organization assess market attractiveness and develop better strategies for the future. Environmental analysis helps organizations identify internal and external elements that could negatively or positively impact their organization (Andi Cudai Nur, & Shuja Iqbal, 2024). By examining factors such as economics and technology, businesses can anticipate potential opportunities and threats. Here are some of the benefits of using environmental analysis which include:

1. Predicting the future
2. Identifying threats and enabling them to develop strategies to responding
3. Helping to achieve business goals
4. Forming effective marketing strategies and programs for business
5. Improving organizational performance based on the data from the Regional Revenue Agency's Strategic Plan for Optimizing PAD for 2019-2024.

It shows that there are still problems being faced, namely the unequal capacity/ability of employees in carrying out tasks and functions in managing their programs and activities. As well as the limited number of employees in various agencies who have technical capabilities in programs and activities in the field of information and technology related to population data processing, resource potential, potential local original income, in a good governance system. The flow of thought of this research consists of problems that arise in the background of the problem summarized in the introduction, then the formulation of research problems analyzed using theories relevant to this research to achieve the objectives of this research. The framework and flow of thought of the researcher are described in the research concept regarding "Regional Revenue Agency Strategy for Optimizing PAD in Bulukumba Regency, South Sulawesi". This research uses Bryson's theory which puts forward challenges in strategies consisting of four indicators, namely Human problems, Process problems, Structural problems and Institutional problems. Richard P. Rumelt (1997), identified four benchmarks used to test whether a strategy is good or not, namely:

1. Consistency: the strategy must not present targets and policies that are not consistent
2. Consonance: the strategy must represent an adaptive response to the external environment and to significant changes that may occur.
3. Advantage: the strategy must provide opportunities for the creation or maintenance of competitive advantage in a particular (selected) area of activity.
4. Feasibility: the strategy must not use excessive resources (beyond capacity) and must not present new, unsolvable problems.

METHOD

The research was conducted by first identifying data and information, then collecting data through interviews, observation, documentation, and triangulation (Murdiyanto, 2020). To collect qualitative data, the author interviewed 11 informants. The analysis used the SWOT analysis technique by Freddy Rangkuti (2017), which consists of four strategies at BAPEMDA: *Strengths*, *Opportunities*, *Weaknesses*, and *Threats* analysis. The Bulukumba Regency Government's strategy for increasing local revenue

is essentially based on a predetermined policy on how the government can help the community, namely by addressing or solving existing problems. The strategy for increasing local revenue in Bulukumba Regency is a policy issued by the Regent through Bulukumba Regency Regulation Number 1 of 2024 concerning Regional Taxes and Regional Levies. The purpose of this policy is to maximize local revenue. regional levies, especially from the tourism area retribution sector, are intended to increase fiscal independence in Bulukumba Regency. This requires the participation of all aspects, both from the Bulukumba Regency Government and the active participation of the community, in achieving the stated goals. The results of the research discussion utilize field facts obtained through direct observation and documentation, supplemented by information from interviews with key informants and strengthened by triangulation with other informant sources, including the government, in this case the Head of Bapenda, employees, the community, business actors, and previously determined stakeholders.

The researcher combined these facts with the theoretical dimensions used for the analysis. The theory used by the researcher is the SWOT analysis theory proposed by Freddy Rangkuti. According to Freddy Rangkuti, SWOT analysis is very influential in determining a policy where there are 4 dimensions that need to be considered, namely: Strength, Weakness, Opportunity and Threat. The SWOT analysis technique evaluates the company's internal factors (strengths and weaknesses) as well as external factors (opportunities and threats). Internal factors are entered into a matrix called the Internal Strategic Factor Analysis Summary (IFAS), while external factors are entered into a matrix called the External Strategic Factor Analysis Summary (EFAS). Based on the title of this research, the research was conducted in Bulukumba, specifically at the Regional Revenue Agency, with the aim of determining the strategy for optimizing PAD in Bulukumba, South Sulawesi.

RESULTS OF STRATEGY SUCCESS BENCHMARK ANALYSIS

Based on research results and data analysis, the success of the Bulukumba Regency Regional Revenue Agency (Bapenda) strategy to increase local revenue (PAD) is measured not only by administrative output but also by concrete achievements that directly impact regional financial performance. In this regard, several key indicators serve as benchmarks for assessing the effectiveness of the PAD increase strategy implementation.

1. **Annual Local Revenue (PAD) Target Achievement:** Achieving the PAD target is a key indicator of the success of Bapenda's programs. In 2024, internal data showed that PAD realization had reached 80% in the first quarter. This achievement indicates a very positive trend and demonstrates that the implemented strategy is on the right track. The high realization at the beginning of the year also signals that taxpayer payment patterns have shifted toward more timely compliance, driven by ease of service, improved fiscal education, and stricter enforcement.
2. **Level of Cashless Payment Usage:** One indicator of the modernization of the regional tax system is the increased use of digital channels and cashless payments. In Bulukumba Regency, the use of QRIS, Tokopedia, ShopeePay, and other payment channels has increased significantly in the past two years. This demonstrates the success of public education on the importance of transparency and demonstrates the expansion of access to digital services. The use of cashless payments also has a positive impact on bureaucratic efficiency and reduces the potential for illegal levies in the field.
3. **Number of New Taxable Objects Detected:** The effectiveness of the data updating strategy can be seen in the Bapenda's success in detecting hundreds of new taxpayers. This finding includes previously unrecorded taxable objects, such as small restaurants, unlicensed advertising, and informal lodging. This database addition not only increases the potential for direct local revenue (PAD) but also broadens the scope of regional fiscal oversight, which forms the basis for long-term policymaking. This updating process also involving cross-sector coordination and the use of digital systems such as SIMPADA to record and verify tax object data in real-time.
4. **MPOS (Mobile Point of Sales) Installation Scope:** The installation of MPOS in restaurants and hotels in Bulukumba Regency is a significant innovation in improving the accuracy of revenue reporting. With this technology, every transaction made by taxpayers is directly recorded in a system integrated with Bapenda. This closes the gap for data manipulation by taxpayers and strengthens control over the actual income that must be reported. Furthermore, MPOS also supports transparency in the reporting system, creating two-way accountability between the government and businesses.

These overall success benchmarks demonstrate that Bulukumba's Bapenda strategy has not only increased the volume of local revenue (PAD) but also succeeded in building a more modern, transparent, and participatory system. These indicators must be continuously monitored and evaluated periodically so that it can be adjusted to the social and economic dynamics of the region, and become the basis for formulating more strategic fiscal policies in the future.

SWOT ANALYSIS

The Bapenda Bulukumba SWOT analysis framework is designed as a strategic analysis tool to comprehensively evaluate the organization's position. This framework integrates internal and external factors that influence organizational performance in an effort to increase Regional Original Income (PAD) and the quality of public services.

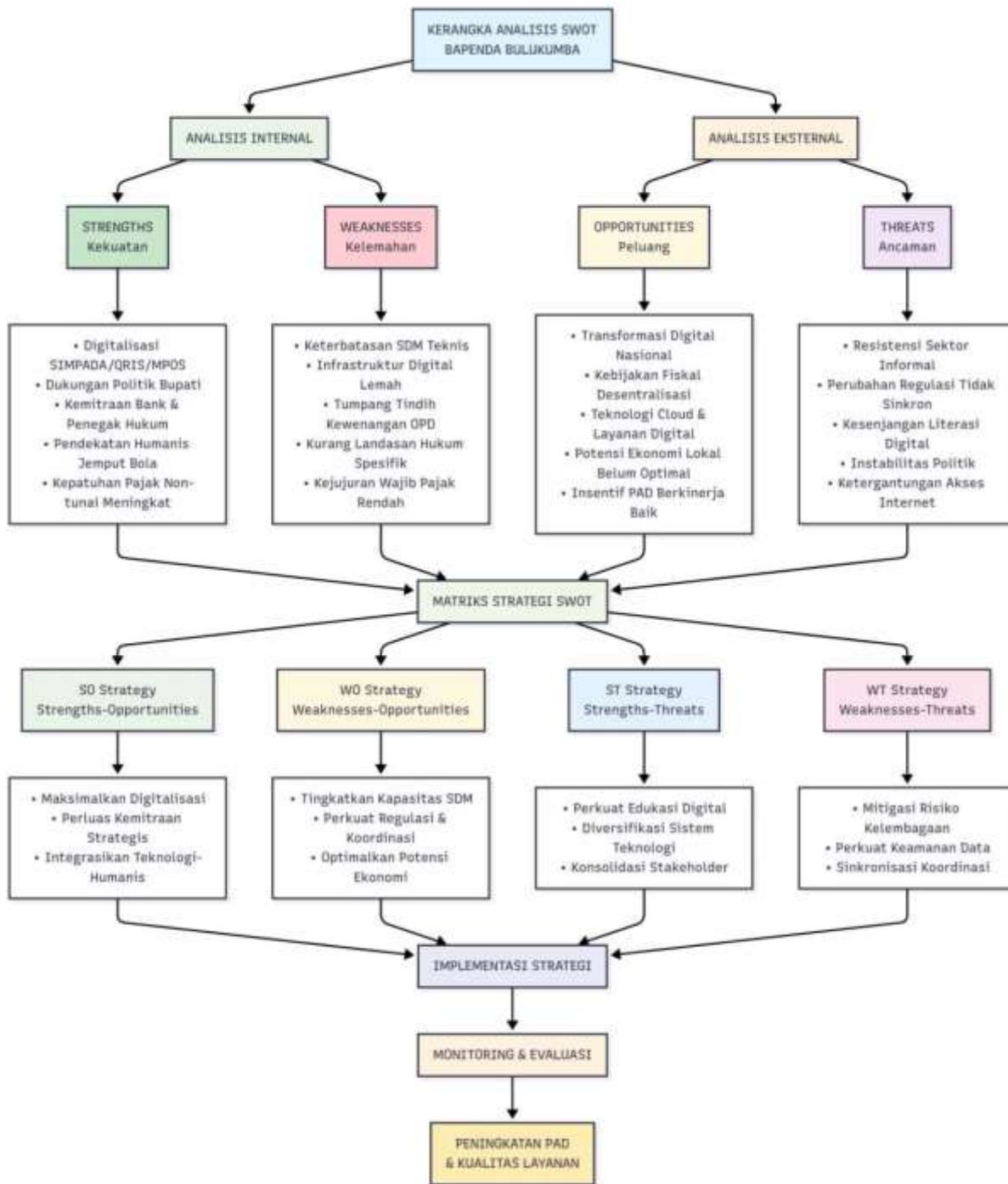


Figure 1: SWOT Analysis of Regional Revenue Strategy in Increasing Regional Original Income (PAD) in Bulukumba Regency

ANALYSIS FRAMEWORK STRUCTURE

1. Internal Analysis

Strengths Analysis The strengths of Bapenda Bulukumba lie in its technological adaptability and solid institutional support. The adoption of digitalization through SIMPADA, QRIS, and MPOS demonstrates the organization's commitment to modernization. Service delivery. Strong political support from the Regent provides the legitimacy and resources necessary for strategy implementation. Strategic partnerships with banks and law enforcement agencies create an ecosystem that supports effective tax collection. A humanistic approach through a "pick up the ball" strategy demonstrates the organization's sensitivity to the needs of the community, which has been proven to increase non-cash tax compliance.

Weaknesses Analysis: Major weaknesses identified were in human resources and infrastructure. Limited technical human resources, particularly bailiffs, tax assessors, and IT personnel, created a bottleneck in organizational operations. Weak digital infrastructure in certain regions created disparities in service delivery. Overlapping authority and sectoral egos between regional government agencies hampered efficient coordination. The lack of a legal basis for specific tax objects such as

swallow's nests and advertising created gaps in collection. Low taxpayer honesty, particularly in reporting turnover, indicated voluntary compliance.

2. External Analysis

Opportunities Analysis: The national digital transformation creates favorable momentum for accelerating digitalization at the regional level. Decentralized fiscal policy provides greater innovation space for regions in developing tax collection strategies. The availability of cloud technology and digital services opens up opportunities to expand service reach at an efficient cost. Untapped local economic potential, such as the tourism and MSME sectors, is a source of local revenue (PAD). Prospective central incentives for high-performing PAD provide additional motivation for improved performance.

Threat Analysis: Resistance from informal sector taxpayers is a major challenge in efforts to expand the tax base. Unsynchronized changes in national regulations can create legal uncertainty and implementation confusion. The digital literacy gap, especially in remote areas, can slow the adoption of digital systems. Political instability or policy inconsistencies risk disrupting the program's sustainability.

Reliance on internet access makes the system vulnerable to technical disruptions.

SO Strategy (Strengths-Opportunities)

This strategy optimizes internal strengths to take advantage of external opportunities. Existing digitalization can be maximized with the support of national digital transformation.

Established strategic partnerships can be expanded to tap local economic potential. Integrating technological and humanistic approaches creates a sustainable, comprehensive service model.

WO Strategy (Weaknesses-Opportunities)

This strategy overcomes internal weaknesses by taking advantage of external opportunities. Human resource and infrastructure capacity building can be accelerated with support from national programs. Strengthening regulations and cross-regional government coordination can be optimized through fiscal decentralization policies. Local economic potential can be a source of funding to address institutional weaknesses.

ST Strategy (Strengths-Threats)

This strategy uses internal strengths to counter external threats. The power of technology can be leveraged for education and improving the public's digital literacy.

Diversification of technology systems reduces the risk of dependence on a single platform. Stakeholder consolidation through strong political support can address instability.

WT Strategy (Weaknesses-Threats)

This strategy minimizes internal weaknesses and reduces the impact of external threats. Mitigating institutional risk through strengthening internal coordination. Improving data security systems and service continuity to anticipate technical disruptions. Synchronizing coordination to address unexpected regulatory changes.

Strategy **implementation** is carried out in an integrated manner, taking into account priorities and available resources. Each strategy is outlined in concrete programs with measurable performance indicators. A continuous monitoring and evaluation system ensures the strategy can adapt to changing internal and external conditions.

This entire analytical framework is geared toward achieving two primary objectives: increasing local revenue (PAD) and improving the quality of public services. PAD growth is measured not only quantitatively but also qualitatively and sustainably. Improving the quality of public services encompasses accessibility, responsiveness, and public satisfaction.

RESULTS AND DISCUSSION

The discussion of the strategy to increase local revenue (PAD) by the Bulukumba Regency Regional Revenue Management Agency (Bapenda) can be linked to various strategic theories developing in public sector management. One of these is the strategic management theory by Bryson (2018), which emphasizes that strategy in public organizations must start from a clear mission, mapping the organization's strengths and weaknesses, and exploiting opportunities available in the external environment. Bapenda's strategies, such as digitalizing tax services and collaborating with law enforcement agencies, demonstrate concrete implementation of this framework.

Furthermore, the strategies implemented by Bapenda align with Henry Mintzberg's "Deliberate and Emergent Strategy" theory. Strategies such as SIMPADA and MPOS can be categorized as deliberate strategies because they are designed through long-term planning and policy formulation.

Meanwhile, the proactive strategy and the formation of the Integrated Team represent emergent strategies that emerge in response to field dynamics and institutional limitations. This combination approach reflects the organization's flexibility and adaptability to changing situations. On the other hand, the enforcement approach through the Integrated Team also strengthens the collaborative governance dimension as explained by Ansell and Gash (2008). Cross-institutional collaboration is key to creating legitimacy and effectiveness of public policies, especially in the context of limited resources and sectoral authority. Bapenda has

successfully demonstrated that cooperation between vertical institutions (police, prosecutors) and horizontal (inter-OPD) can support the success of regional fiscal strategies.

Digital-based service strategies and process simplification are also relevant when examined from a New Public Management (NPM) perspective. This approach emphasizes efficiency, accountability, and tangible results in public services. The technological innovations implemented Bapenda is not only operationally efficient, but also strengthens transparency and provides taxpayers with direct control over their obligations.

Finally, strategies for increasing local revenue (PAD) in Bulukumba can also be analyzed using the Balanced Scorecard approach (Kaplan and Norton), particularly in the financial dimensions, internal business processes, learning and growth, and customer satisfaction. Metrics such as Increased PAD realization, increasing the number of taxable objects, use of digital services, and public perception of services are indicators that the implemented strategy has covered various aspects in managing the performance of public organizations comprehensively.

Thus, this discussion shows that the strategy of Bulukumba Regency Bapenda is not only the result of local policy design, but also a real representation of the application of strategic principles in contemporary public administration.

The findings of this study indicate that the Bulukumba Regency Regional Revenue (PAD) increase strategy implemented by the Regional Revenue Management Agency (Bapenda) actualizes the principles of strategic public sector management. The approach employed emphasizes not only technical improvements such as digitalization but also institutional, collaborative, and participatory elements. This aligns with Bryson's (2018) strategic management theory, which emphasizes the importance of formulating, implementing, and evaluating strategies continuously within the context of public organizations.

Innovations such as SIMPADA and MPOS are a response to challenges in transparency and efficiency in the regional tax system. The digitalization strategy adopted by Bapenda (Regional Revenue Agency) aligns with trends in bureaucratic reform and information technology-based public services. Furthermore, the implementation of an ex officio tax assessment system demonstrates adaptive capacity in addressing low taxpayer compliance, a common issue in many regions.

In terms of inter-institutional relations, the formation of the Integrated Team with the Police and the Prosecutor's Office reflects the principle of collaborative governance, namely government administration based on collaboration across actors. This collaboration not only supports strategy implementation but also builds Bapenda's institutional legitimacy in the public eye. However, a discussion of the inhibiting factors revealed serious challenges in terms of institutional capacity, limited regulations, and minimal coordination between regional government agencies (OPD). These challenges reflect weak institutional capacity and horizontal coordination among regional agencies, which ultimately hamper the effectiveness of overall strategic management. This situation reinforces the importance of integrating information systems across OPDs and strengthening regulations that support regional fiscal auth Furthermore, the Bapenda's outreach strategy can also be understood as a demand-driven approach to public service, adapting service strategies to the socio-geographical conditions of the community. This demonstrates flexibility in strategy design, a crucial characteristic in the dynamic context of regional public policy.

CONCLUSION

Overall, the strategy implemented by the Bulukumba Regional Revenue Agency (Bapenda Bulukumba) illustrates modern public management practices that balance administrative, technological, and partnership approaches. However, this strategy needs to be complemented by long-term structural support, ranging from providing professional human resources, expanding digital infrastructure networks, to reforming regional regulations. The implementation of strategies such as SIMPADA and MPOS can be categorized as deliberate strategies because they are designed through long-term planning and policy formulation. Meanwhile, the proactive strategy and the formation of the Integrated Team represent more emergent strategies that emerge in response to field dynamics and institutional limitations. This combination approach reflects the organization's flexibility and adaptability to changing situations. Referring to the policy evaluation framework, the strategy to increase Bapenda Bulukumba's PAD can be considered successful in terms of input and process aspects, but still faces challenges at the outcome and sustainability levels. Therefore, efforts to strengthen institutions, improve the quality of tax data, and engage the wider community must be part of the next stage of strategic planning.

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