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Adaptive Integrated Revenue Governance for Strengthening Regional Fiscal Independence: A Comparative Study

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Abstract

Regional fiscal independence remains a challenge under Indonesia's fiscal decentralization, particularly because Local Own-Source Revenue (PAD) management is often examined through separate dimensions such as taxation, digitalization, or administrative performance. This study aims to compare PAD management in Bandung Regency and West Bandung Regency and develop an integrated governance model based on comparative empirical evidence. A qualitative comparative case study was conducted using interviews with key informants, field observations, and document analysis. Data were analyzed through the interactive model of Miles, Huberman, and Saldaña, followed by cross-case analysis to identify common patterns, institutional differences, and mechanisms influencing PAD management. The findings reveal substantial differences between the two regencies. Bandung Regency demonstrates relatively stronger institutional governance, integrated digital tax administration, inter-agency coordination, and organizational capacity. West Bandung Regency has improved its revenue administration but continues to face constraints in operational human resources, taxpayer database completeness, geographical service coverage, digital literacy, and taxpayer adoption. Cross-case analysis indicates that organizational governance functions as a central mechanism connecting digital administration, human resource capacity, inter-agency coordination, and taxpayer participation. Based on these empirical relationships, the study proposes the Adaptive Integrated Revenue Governance (AIRG) Model, consisting of five interconnected dimensions: Input, Process, Supporting System, Output, and Outcome, reinforced by a continuous feedback mechanism. Its distinctive contribution is the conceptualization of PAD optimization as an adaptive governance process in which institutional capacity, digital systems, coordination, stakeholder participation, and organizational learning interact rather than operate as isolated components. The model provides an analytically transferable framework for strengthening integrated PAD governance and regional fiscal independence, while requiring further empirical testing in other local government contexts.

KEYWORDS

local own-source revenue; fiscal independence; fiscal decentralization; regional governance; digital tax administration; airg model.

Introduction

Fiscal decentralization has become one of the fundamental principles of public sector reform adopted by many countries to improve government effectiveness, strengthen local democracy, and enhance the quality of public service delivery. The transfer of fiscal authority from central to local governments is expected to increase governmental responsiveness to local needs while promoting accountability, efficiency, and sustainable regional development. In this context, the success of fiscal decentralization depends not only on the devolution of administrative authority but also on the capacity of local governments to generate sufficient financial resources

independently to finance public services and regional development (Bird, 2015; Mesfin & Teka, 2023; Pali et al., 2025).

In Indonesia, fiscal decentralization has evolved through continuous institutional reforms following the implementation of regional autonomy. The enactment of Law Number 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments (HKPD) represents a strategic effort to strengthen regional fiscal capacity by improving local taxation systems, enhancing revenue administration, and encouraging greater fiscal independence. Under this framework, local governments are required to optimize their financial resources through effective management of Local Own-Source Revenue (PAD), while simultaneously improving accountability, transparency, and efficiency in regional financial governance. Consequently, PAD has become one of the most important indicators for assessing the fiscal performance and financial autonomy of local governments.

Local Own-Source Revenue plays a strategic role in determining the fiscal sustainability of regional governments because it reflects their ability to finance public expenditure without excessive dependence on intergovernmental fiscal transfers. PAD consists of four principal components, namely local taxes, local service charges (*retribusi daerah*), profits generated from regionally owned enterprises, and other legitimate local revenues. Regions possessing higher PAD generally enjoy greater flexibility in determining development priorities, improving public services, expanding infrastructure investment, and responding to socio-economic challenges. Conversely, regions with relatively low PAD tend to remain dependent on fiscal transfers from the central government, thereby limiting their capacity to formulate innovative public policies and achieve sustainable regional development (Hasanah et al., 2025; Makhya et al., 2023; Zainuri et al., 2025).

Despite more than two decades of fiscal decentralization, disparities in regional fiscal capacity remain a persistent issue in Indonesia. This condition is evident in Bandung Regency and West Bandung Regency, which possess substantial economic potential but demonstrate different fiscal capacities and revenue-management performance. Bandung Regency recorded higher absolute Local Own-Source Revenue (PAD) throughout the observation period, increasing from IDR 1.096 trillion in 2021 to IDR 1.793 trillion in 2025. Meanwhile, West Bandung Regency recorded PAD realization of IDR 375.27 billion in 2021, increasing to IDR 743.27 billion in 2025. These differences indicate that the two regencies have different revenue bases and fiscal capacities, despite operating under the same national framework of fiscal decentralization.

To provide a more comparable assessment of PAD performance, this study compares the predetermined PAD targets, realized PAD, and the effectiveness of target achievement in both regencies during 2021–2025. The PAD figures presented are nominal values based on the budget targets and realized revenues used in the respective local government documents and are not adjusted for inflation. PAD effectiveness is measured as the ratio between realized PAD and the predetermined PAD target.

The data in Table 1 reveal an important empirical contrast between the two regencies. Bandung Regency consistently recorded substantially higher PAD realization than West Bandung Regency. However, higher nominal PAD was not accompanied by higher average effectiveness in achieving predetermined revenue targets. During 2021–2025, Bandung Regency achieved an average PAD effectiveness of 94.54%, whereas West Bandung Regency recorded a higher average of 98.68%. This indicates that the size of PAD realization alone cannot be used as the sole indicator of successful revenue management.

The annual pattern also demonstrates different revenue-management dynamics. Bandung Regency recorded effectiveness above 100% in 2021, but its effectiveness subsequently declined from 99.06% in 2022 to 97.65% in 2023, 86.28% in 2024, and 81.51% in 2025. In contrast, West Bandung Regency exceeded its PAD target in 2022 and 2024, with effectiveness rates of 103.29% and 103.37%, respectively. Although West Bandung Regency had a substantially smaller revenue base, its average target achievement during the observation period was higher than that of Bandung Regency. This contrast demonstrates that fiscal capacity and revenue-management effectiveness represent related but distinct dimensions of local fiscal performance.

The empirical conditions suggest that differences in PAD performance are associated not only with the size of the regional economic base but also with the capacity of local institutions to transform fiscal potential into realized revenue. Factors such as institutional effectiveness, organizational capacity, digital tax administration, human resource availability, taxpayer database management, revenue planning, monitoring, and administrative coordination may influence the ability of local governments to achieve their revenue targets. Therefore, strengthening regional fiscal independence requires more than conventional revenue collection; it requires an integrated governance approach capable of connecting institutional capacity, administrative processes, digital systems, and stakeholder participation.

The contrasting fiscal and institutional conditions of Bandung Regency and West Bandung Regency therefore provide an important empirical basis for examining how local governance mechanisms shape the optimization of PAD under a common national fiscal decentralization framework. The comparison is particularly relevant because the two regencies operate under the same national fiscal decentralization and local taxation framework, yet demonstrate different combinations of fiscal capacity, target achievement, and revenue-management performance. This condition creates an important research context for identifying the institutional and governance mechanisms that explain differences in PAD optimization and their implications for strengthening regional fiscal independence.

Although both regencies experienced PAD growth, Bandung Regency continued to generate substantially higher absolute PAD. Moreover, revenue realization in both regions did not consistently achieve predetermined targets, indicating that increasing PAD does not automatically reflect effective revenue management. The empirical conditions suggest that differences in PAD performance are associated not only with regional economic potential but also with institutional effectiveness, organizational capacity, digital tax administration, human resource availability, taxpayer database management, and administrative coordination. These conditions demonstrate that strengthening regional fiscal independence requires more than conventional revenue collection; it requires an integrated governance approach capable of connecting institutional capacity, administrative processes, digital systems, and stakeholder participation. The contrasting fiscal and institutional conditions of Bandung Regency and West Bandung Regency therefore provide an important empirical basis for examining how local governance mechanisms shape the optimization of PAD under a common national fiscal decentralization framework.

West Java Province provides an important empirical context for examining these issues because it represents one of Indonesia's largest economic regions with highly diverse demographic, industrial, agricultural, and tourism characteristics. Although many regencies and municipalities have introduced various initiatives to strengthen PAD including tax digitalization, simplification of licensing procedures, expansion of taxpayer databases, implementation of electronic tax payment systems, and optimization of regional economic potential significant disparities in local revenue performance continue to exist among local governments.

Table 1. Target, Realization, and Effectiveness of Local Own- Source Revenue (PAD) in Bandung Regency and West Bandung Regency, 2021– 2025

Year	Bandung Regency			West Bandung Regency		
	Target (IDR)	Realization (IDR)	Effectiveness (%)	Target (IDR)	Realization (IDR)	Effectiveness (%)
2021	1,010,000,000,000	1,095,969,843,578	108.51	391,200,000,000	375,265,784,971	95.93
2022	1,249,000,000,000	1,237,273,508,423	99.06	480,000,000,000	495,814,400,587	103.29
2023	1,328,000,000,000	1,296,821,569,077	97.65	539,000,000,000	508,940,718,263	94.42
2024	1,607,000,000,000	1,386,515,100,190	86.28	571,000,000,000	590,255,003,477	103.37
2025	2,200,000,000,000	1,793,220,000,000	81.51	771,080,000,000	743,270,000,000	96.39
Average			94.54			98.68

Source: Processed from PAD target and realization data of the Bandung Regency and West Bandung Regency Governments, 2021 – 2025.

Note: PAD effectiveness = (Realized PAD / PAD Target) × 100%. All PAD values are presented in nominal terms and are not adjusted for inflation.

These disparities indicate that similar fiscal policies may produce different outcomes depending on the institutional capacity and governance quality of each region. The phenomenon highlights the importance of understanding how local governments manage regional revenue within different socio-economic and institutional contexts. This is also reflected in the conditions of districts/cities in West Java Province which show variations in the realization of regional income and fiscal capacity between regions.

Among local governments in West Java, Bandung Regency and West Bandung Regency provide a particularly relevant comparative setting. Although geographically adjacent, the two regencies possess different demographic structures, economic characteristics, institutional capacities, and regional development trajectories. Bandung Regency covers approximately 1,762.4 km² with 31 districts and a population exceeding 3.7 million inhabitants, whereas West Bandung Regency covers around 1,305.77 km² with 16 districts and approximately 1.9 million inhabitants. These differences directly influence the scale of economic activities, public service demands, and the capacity of each local government to generate Local Own-Source Revenue.

The economic structures of both regions further demonstrate important differences. Bandung Regency possesses a relatively diversified economy supported by manufacturing industries, agriculture, dairy farming, plantation commodities, and tourism destinations such as Kawah Putih and Situ Patenggang. Tourism activities contribute substantially to local tax revenues through hotel taxes, restaurant taxes, and parking levies. In contrast, West Bandung Regency relies heavily on industrial development in Padalarang and Ngamprah, while simultaneously benefiting from rapidly expanding tourism destinations in the Lembang area, including recreational parks, hospitality businesses, and nature-based tourism. Although both regions possess considerable economic potential, differences in institutional arrangements and local governance have resulted in varying capacities to transform economic potential into sustainable local fiscal resources.

Empirical evidence also demonstrates that both regencies experienced an increasing trend in PAD during the period 2021–2024. Bandung Regency recorded an increase in PAD from approximately IDR 1.096 trillion in 2021 to IDR 1.387 trillion in 2024, while West Bandung Regency increased its PAD from approximately IDR 541 billion to nearly IDR 800 billion over the same period. Local taxes remained the largest contributor to PAD in both regions, confirming their strategic

role as the primary source of regional revenue. Nevertheless, revenue realization in both regencies has not consistently achieved predetermined targets, indicating that considerable challenges remain in optimizing local revenue management despite the existence of substantial economic potential.

Several practical efforts have been implemented by the regional governments to improve local revenue performance, including updating taxpayer databases, strengthening tax object verification, introducing digital tax administration through Transaction Monitoring Devices (TMD), improving staff competencies, establishing specialized tax enforcement units, and enhancing public service infrastructure. These initiatives demonstrate the commitment of local governments to strengthening PAD management. However, various institutional challenges continue to hinder optimal revenue performance, including incomplete taxpayer databases, limited human resource capacity, insufficient utilization of information technology, and inadequate administrative infrastructure. These constraints indicate that increasing PAD requires not only improvements in tax collection but also comprehensive institutional reform and integrated governance capable of supporting sustainable fiscal independence.

Accordingly, understanding how different local governments optimize PAD within distinct institutional and socio-economic settings becomes increasingly important for developing a comprehensive model of local revenue management. A comparative analysis of Bandung Regency and West Bandung Regency provides an opportunity to identify governance practices, institutional factors, and strategic approaches that contribute to strengthening local fiscal independence under Indonesia's contemporary fiscal decentralization framework. This comparative perspective serves as the foundation for the present study and establishes the context for examining integrated local revenue management beyond conventional measures of tax realization and revenue growth.

The optimization of Local Own-Source Revenue (PAD) has become an increasingly important topic in public finance and fiscal decentralization literature because it directly influences regional fiscal sustainability and local government autonomy. Numerous studies argue that strengthening PAD is not merely intended to increase regional income but also to improve the financial capacity of local governments to deliver public services, reduce dependence on central government transfers, and support sustainable regional development (Avianti, 2024; Hasanah et al., 2025; Mukaiyarah & Anik, 2025). Consequently,

effective local revenue management has become one of the principal indicators for evaluating the success of fiscal decentralization policies in developing countries.

Recent empirical studies in Indonesia have predominantly focused on improving PAD through the optimization of local taxes and service charges. Utilization of digital-based tax administration, particularly through online applications, significantly improves tax management efficiency while increasing local revenue performance (Cheng et al., 2024; Irmawati et al., 2024). Demonstrated that continuous innovation in tax administration by local revenue agencies contributes positively to increasing tax realization and strengthening local fiscal performance (Khairunisa et al., 2024; Li & Li, 2024). Similar findings were reported by Yaumil et al. (2024), who emphasized that systematic revenue management, supported by appropriate institutional arrangements and administrative procedures, enhances the effectiveness of local tax collection. These studies consistently indicate that administrative modernization and digital transformation have become important instruments for improving PAD management.

Another important stream of research highlights tax intensification and tax extensification as the primary strategies for increasing local revenue. Expanding the tax base, strengthening taxpayer supervision, improving institutional capacity, and increasing public awareness remain essential

strategies for optimizing regional revenue (Setyari et al., 2025; Wahyudi & Budiman, 2024). Similar recommendations were proposed by Putra et al. (2024), who found that strengthening taxpayer identification, improving administrative efficiency, and enhancing tax compliance substantially contribute to increasing PAD. Multiningsih et al. (2021) further emphasized that strategic revenue management requires not only institutional strengthening but also continuous adaptation to changes in the regional economic environment through integrated planning and organizational coordination. These findings suggest that successful revenue optimization depends on both administrative effectiveness and institutional adaptability. The study also shows that PAD optimization is still dominated by the regional tax intensification and extensification approach.

Several studies have also investigated the relationship between PAD and regional fiscal independence. Yani et al. (2024) demonstrated that tax effectiveness significantly influences the growth of Local Own-Source Revenue, although the contribution of local taxes alone does not automatically guarantee stronger fiscal performance. Likewise, Kurniawan et al. (2024) concluded that despite local taxes contributing more than eighty percent of PAD in several regions, fiscal independence remained at the "towards independent" category because local governments continued to rely heavily on fiscal transfers from the central government.

Table 2. Analytical Synthesis of Previous Studies and Research Gaps

Previous study	Object/Focus	Method	Main variables/aspects	Location	Main limitation
Irmawati et al. (2024)	Digital-based local tax administration	Quantitative/empirical	Digital tax administration, tax management efficiency, revenue performance	Indonesia	Focuses primarily on digital administration and does not explain its interaction with broader institutional governance
Khairunnisa et al. (2024)	Innovation in local tax administration	Empirical study	Tax administration innovation, tax realization, fiscal performance	Indonesia	Emphasizes administrative innovation without developing a cross-case governance explanation
Yaumil et al. (2024)	Local tax/revenue optimization	Empirical study	Local taxation and revenue performance	Indonesia	Focuses on revenue-related factors rather than integrated institutional and organizational mechanisms
Kurniawan et al. (2024)	PAD performance	Quantitative/financial analysis	Revenue realization, tax effectiveness, contribution indicators	Indonesia	Primarily evaluates financial outcomes and provides limited explanation of governance processes
Yani et al. (2024)	Regional fiscal performance	Empirical/financial analysis	PAD and fiscal performance	Indonesia	Limited attention to interaction among institutional capacity, digitalization, coordination, and taxpayer participation
Ibrahim et al. (2024)	Fiscal decentralization and regional revenue	Empirical study	Fiscal decentralization, regional fiscal capacity	Indonesia	Provides limited comparative evidence between neighboring local governments with contrasting institutional conditions
Pinargote et al. (2025)	Local fiscal governance	Empirical study	Governance and regional fiscal management	Comparative/other context	Context differs from Indonesian local government revenue administration
Sa'bani et al. (2025)	Local revenue/fiscal management	Empirical study	Fiscal management and revenue performance	Indonesia	Does not specifically explain an adaptive, feedback-based revenue governance process

Previous study	Object/Focus	Method	Main variables/aspects	Location	Main limitation	
Present study	Integrated PAD governance and fiscal independence	Qualitative comparative study	case	Institutional governance, HR capacity, digital administration, coordination, taxpayer participation, financial management, and organizational learning	Bandung Regency and West Bandung Regency	Addresses the theoretical, methodological, and empirical gaps through cross-case analysis and development of the AIRG Model

These findings indicate that increasing tax revenue should not be interpreted as the sole indicator of fiscal autonomy, as institutional capacity, governance quality, expenditure management, and organizational effectiveness also determine regional financial sustainability. The relationship between PAD and fiscal independence therefore requires a broader governance perspective than simple revenue realization indicators.

Beyond taxation, several scholars emphasize the importance of governance and institutional quality in local revenue management. [Rahmawati and Sutrisno \(2020\)](#) argued that effective PAD management should encompass six interrelated dimensions, including potential mapping, regulatory frameworks, institutional capacity, administrative systems, intensification, and extensification. Organizational commitment, human resources, regulatory support, infrastructure, and institutional consistency as fundamental determinants of successful local revenue administration ([Anto et al., 2022](#); [Yaumil et al., 2024](#)). International literature also supports this perspective by emphasizing that fiscal decentralization can only achieve its intended objectives when accompanied by effective public governance, institutional accountability, and administrative capacity ([Abdillahi, 2025](#); [Pinilla-Rodríguez & Hernández-Medina, 2024](#)). These arguments reinforce the proposition that PAD optimization should be viewed as an integrated governance process rather than merely a fiscal collection activity.

Although previous studies have made significant contributions to understanding local revenue management, several research gaps remain apparent. First, the majority of empirical studies examine individual components of PAD, particularly local taxes or service charges, while relatively few investigate PAD management as a comprehensive system integrating taxation, regional assets, regionally owned enterprises, institutional governance, digital transformation, organizational capacity, and financial management simultaneously ([Amrisal et al., 2024](#); [Rahmawati & Sutrisno, 2020](#)). Second, existing studies generally examine PAD through separate perspectives, including digital tax administration, tax innovation, financial performance, institutional capacity, and fiscal decentralization. Although these studies demonstrate the importance of individual factors in improving regional revenue performance, they provide limited explanation of how institutional capacity, digital administration, human resources, inter-agency coordination, and taxpayer participation interact within an integrated governance process. Furthermore, comparative evidence explaining differences between neighboring local governments operating under the same national fiscal decentralization framework remains limited. This gap is particularly relevant for Bandung Regency and West Bandung Regency, where differences in PAD performance provide an opportunity to examine how variations in institutional and administrative conditions shape local revenue governance (see [Table 2](#)).

The analytical synthesis indicates that previous studies have made important contributions to understanding Local Own-Source Revenue (PAD) through digital tax administration, tax innovation, financial performance, fiscal decentralization, and institutional management. However, the studies differ in their analytical focus and generally examine these dimensions separately. Research on digitalization primarily explains administrative efficiency and tax realization, while financial studies tend to emphasize revenue realization, tax effectiveness, or contribution ratios. Institutional studies, meanwhile, provide insights into organizational capacity but give less attention to how institutional conditions interact with digital systems, inter-agency coordination, and taxpayer participation.

Three unresolved gaps emerge from this synthesis. First, the theoretical gap concerns the limited explanation of PAD optimization as an integrated governance process in which institutional capacity, administrative processes, digital systems, stakeholder participation, and organizational learning interact. Second, the methodological gap concerns the limited use of comparative qualitative case analysis to explain differences between neighboring local governments operating under the same national fiscal decentralization framework. Third, the empirical gap concerns the limited evidence explaining why local governments with substantial and relatively comparable economic potential can demonstrate different revenue-management capacities because of differences in institutional arrangements, administrative capacity, digital transformation, coordination, and taxpayer engagement.

The present study addresses these gaps by comparing Bandung Regency and West Bandung Regency and tracing how governance conditions are translated into PAD management practices and outcomes. The comparison is therefore not limited to differences in revenue levels, but examines the mechanisms and contextual conditions associated with those differences. This empirical analysis provides the basis for developing the Adaptive Integrated Revenue Governance (AIRG) Model as an empirically grounded framework for understanding PAD optimization and regional fiscal independence.

Another limitation concerns the theoretical perspective adopted in previous studies. Most existing research employs administrative, financial, or strategic management approaches without comprehensively integrating theories of regional governance, fiscal decentralization, regional finance, and local taxation into a unified analytical framework. As a result, the interaction between institutional governance and fiscal performance has not been sufficiently explored. In contrast, the present study adopts a multilevel theoretical perspective by integrating the Theory of Government and Regional Autonomy as the grand theory, Regional Finance and Fiscal Independence as the middle-range theory, and Local Tax Theory as the applied theory. This theoretical integration provides a more comprehensive explanation of how institutional arrangements, governance mechanisms, administrative capacity, and fiscal management collectively influence the optimization of PAD and

regional fiscal independence.

Based on these considerations, this study seeks to address the identified research gaps by examining Local Own-Source Revenue management from a broader governance perspective through a comparative analysis of Bandung Regency and West Bandung Regency. Rather than focusing exclusively on tax realization or administrative efficiency, this study analyzes how institutional governance, human resource capacity, digital transformation, regional economic potential, organizational coordination, and financial management collectively contribute to strengthening regional fiscal independence. This perspective is expected to provide a more comprehensive understanding of PAD optimization under Indonesia's contemporary fiscal decentralization framework while extending the existing literature beyond conventional financial performance analysis.

The identified research gaps indicate that a more comprehensive approach is required to understand the optimization of Local Own-Source Revenue (PAD) within the broader context of regional fiscal governance. The increasing complexity of fiscal decentralization requires local governments not only to improve tax collection performance but also to strengthen institutional capacity, organizational coordination, digital governance, human resource competence, and strategic financial management. Consequently, PAD optimization should be understood as an integrated governance process that combines fiscal policy, institutional effectiveness, administrative modernization, and regional economic development. Such an integrated perspective remains relatively underexplored in the existing literature, particularly within comparative studies involving neighboring local governments operating under the same national regulatory framework but exhibiting different fiscal performances (Ibrahim et al., 2024; Pinargote et al., 2025; Sa'bani et al., 2025).

This study therefore adopts a comparative governance perspective by examining Bandung Regency and West Bandung Regency as two neighboring local governments possessing comparable geographical characteristics but different demographic structures, economic capacities, institutional arrangements, and fiscal performances. The comparative approach enables a deeper understanding of how different governance mechanisms influence local revenue optimization despite operating under identical national fiscal regulations. Rather than assuming that fiscal performance is determined solely by economic potential, this study argues that institutional quality, administrative capacity, inter-organizational coordination, leadership commitment, digital transformation, and policy implementation collectively determine the effectiveness of PAD management. The comparative design also provides an opportunity to identify transferable governance practices that may be adopted by other local governments facing similar fiscal challenges.

The novelty of this study lies not simply in integrating several dimensions of local revenue management, but in explaining PAD optimization as an adaptive governance process. The proposed Adaptive Integrated Revenue Governance (AIRG) Model connects five interrelated dimensions Input, Process, Supporting System, Output, and Outcome and emphasizes the continuous feedback between revenue-management outcomes and subsequent institutional adjustment. Input represents the institutional capacity, regulatory support, human resources, and technological readiness required for revenue administration. These conditions are translated through Process mechanisms, including tax administration, inter-agency coordination, data management, and taxpayer engagement, and are supported by organizational and digital systems. The resulting Output reflects administrative and revenue-management performance, while Outcome captures broader implications for fiscal capacity and regional fiscal independence. The distinctive mechanism is the

feedback process through which observed outputs and outcomes inform subsequent adjustments in institutional capacity, administrative practices, digital systems, and stakeholder engagement. Thus, AIRG extends conventional revenue-management approaches that primarily emphasize collection and financial outcomes by positioning organizational learning and adaptive institutional adjustment as mechanisms linking governance inputs, administrative processes, and fiscal outcomes. The model is proposed as an empirically grounded framework derived from the comparative evidence of Bandung Regency and West Bandung Regency and requires further testing in other local government contexts.

From a theoretical perspective, this research contributes to the advancement of fiscal decentralization literature by integrating three complementary theoretical perspectives into a unified analytical framework. The Theory of Government and Regional Autonomy explains the distribution of authority and responsibilities between central and local governments. Regional Finance and Fiscal Independence Theory provides the conceptual basis for understanding how local financial capacity influences regional autonomy and development sustainability. Meanwhile, Local Tax Theory explains the operational mechanisms through which taxation policies and revenue administration affect PAD performance. The integration of these theoretical perspectives enables a more comprehensive explanation of the relationships among governance, institutional capacity, fiscal management, and regional financial independence than studies relying on a single theoretical approach.

This study uses three main theoretical perspectives to analyze the optimization of Local Own-Source Revenue (PAD): the Theory of Government and Regional Autonomy, Regional Finance and Fiscal Independence, and Local Tax Theory. These theories are used as analytical foundations to understand how institutional capacity, fiscal management, tax administration, digitalization, human resources, coordination, and taxpayer participation influence PAD management in Bandung Regency and West Bandung Regency.

To ensure that the theoretical framework is directly connected to the empirical analysis, the main theoretical perspectives are linked to the key analytical dimensions of the study as presented below (see Table 3).

The three theoretical perspectives were used to guide the formulation of interview questions and the interpretation of empirical findings. Institutional issues were analyzed using the perspective of government and regional autonomy, while PAD performance and fiscal capacity were examined through the regional finance perspective. Local tax administration, taxpayer compliance, digital systems, and tax-base management were analyzed using Local Tax Theory.

Table 3. Theoretical Perspectives and Analytical Dimensions

Theoretical perspective	Main focus	Analytical dimensions
Theory of Government and Regional Autonomy	Local government authority and institutional responsibility	Institutional capacity, organizational structure, coordination, and accountability
Regional Finance and Fiscal Independence	Regional revenue capacity and financial autonomy	PAD performance, fiscal capacity, financial management, and dependence on transfers
Local Tax Theory	Tax administration and taxpayer behavior	Tax-base management, tax collection, taxpayer compliance, digital administration, and service

Source: Developed by the authors based on the theoretical framework of the study.

The theoretical framework was therefore used throughout the analysis rather than being presented only as a background explanation. The findings from Bandung Regency and West Bandung Regency were compared based on these analytical dimensions to identify differences in institutional capacity, fiscal management, digitalization, human resources, coordination, and taxpayer participation. The results of this comparison were subsequently synthesized into the Adaptive Integrated Revenue Governance (AIRG) Model, which integrates the main factors identified in the empirical analysis into an integrated framework for PAD optimization and regional fiscal independence.

The practical implications of this study are differentiated according to the conditions of Bandung Regency and West Bandung Regency. In Bandung Regency, the priority should be to strengthen the integration of tax databases, digital administration, data-based revenue planning, and inter-agency coordination. These actions should be led primarily by Bapenda in collaboration with BPKD, Diskominfo, Bappeda, and related agencies, with implementation prioritized in the short to medium term. The main requirements are integrated information systems, reliable data, and competent personnel, while progress can be measured through improved database integration, increased digital transactions, and more accurate PAD target realization.

In West Bandung Regency, the priority should be strengthening taxpayer database updating and verification, increasing field personnel capacity, expanding digital payment access, and improving taxpayer assistance and education. These measures should involve Bapenda, district/sub-district governments, Diskominfo, and relevant supporting agencies, beginning in the short term and continuing over the medium term. The main requirements include additional field capacity, digital infrastructure, and taxpayer outreach. Progress can be assessed through improved taxpayer-data completeness, wider digital-payment adoption, increased taxpayer compliance, and improved PAD target achievement.

In the longer term, both regencies should institutionalize the AIRG approach through regular monitoring, cross-agency evaluation, and feedback mechanisms. The implementation of AIRG should therefore be adaptive rather than uniform, with Bandung emphasizing system integration and optimization, while West Bandung prioritizes institutional and operational strengthening. This differentiated implementation is expected to improve PAD management, strengthen accountability and coordination, and ultimately contribute to greater regional fiscal independence.

Based on the foregoing discussion, this study aims to analyze and compare the optimization of Local Own-Source Revenue management in Bandung Regency and West Bandung Regency and to examine how governance, institutional capacity, regional financial management, and taxation administration contribute to strengthening regional fiscal independence. More specifically, this study seeks to investigate how the management of Local Own-Source Revenue differs between the two regencies in terms of institutional governance, digital tax administration, human resource capacity, inter-agency coordination, and taxpayer participation. Furthermore, this study endeavors to identify the institutional and administrative factors that contribute to the effectiveness of PAD optimization in strengthening regional fiscal independence in both regencies. Ultimately, this research aims to formulate an integrated governance model that can improve PAD management and support sustainable regional fiscal independence within the context of Indonesia's fiscal decentralization framework.

Accordingly, this article contributes to the growing body of knowledge on fiscal decentralization by proposing a governance-oriented perspective for understanding Local Own-Source Revenue optimization. Rather than limiting fiscal

independence to financial indicators alone, this study demonstrates that sustainable regional fiscal capacity depends upon the interaction between governance quality, institutional effectiveness, administrative modernization, organizational capability, and strategic financial management. The findings are therefore expected to enrich the theoretical discourse on regional fiscal governance while simultaneously providing practical guidance for policymakers responsible for strengthening local fiscal autonomy in Indonesia.

This study makes three important contributions to the existing literature. First, it extends the discussion on Local Own-Source Revenue optimization by integrating governance, institutional capacity, and fiscal management into a unified analytical framework. Second, it provides comparative empirical evidence from two neighboring regencies operating under similar regulatory environments but demonstrating different fiscal performances. Third, it proposes an integrated governance model that may serve as a policy reference for strengthening regional fiscal independence in Indonesian local governments.

Methods

This study employed a qualitative comparative case study design to examine how Local Own-Source Revenue (PAD) management is governed and optimized in Bandung Regency and West Bandung Regency, West Java Province, Indonesia. The unit of analysis is the local revenue governance process at the regency-government level, encompassing institutional arrangements, taxation administration, organizational capacity, digital transformation, inter-agency coordination, financial management, and stakeholder participation that shape PAD management. The study uses the regency as the bounded case, with Bandung Regency and West Bandung Regency treated as two analytically distinct cases. The temporal scope covers 2021–2024, corresponding to the period used to examine PAD performance and the related institutional and administrative conditions. This boundary enables the study to connect observed governance practices with changes in regional revenue performance while maintaining a consistent period of comparison.

The two cases were purposively selected because they are neighboring regencies operating under the same national fiscal decentralization framework but demonstrate differences in fiscal capacity, institutional performance, and regional development. The comparison was structured around five criteria: (1) institutional governance and organizational capacity; (2) taxation and revenue administration; (3) digital transformation and data management; (4) inter-agency coordination and stakeholder participation; and (5) PAD management performance and implications for regional fiscal independence. The design follows a theoretical replication logic, rather than literal replication, because the cases were selected to examine whether differences in institutional and governance conditions are associated with contrasting patterns of PAD management under a broadly similar regulatory environment. This comparative logic directly supports the research objectives by enabling the study to identify common governance mechanisms, case-specific enabling and constraining conditions, and the relationships among these conditions that subsequently inform the development of the Adaptive Integrated Revenue Governance (AIRG) Model.

Primary data were collected through semi-structured interviews, direct observation, and document analysis in Bandung Regency and West Bandung Regency. The study involved 26 informants from 11 stakeholder groups related to PAD management. Informants were selected based on their involvement in PAD policy, revenue administration, financial management, supervision, tax services, and taxpayer activities.

Additional informants were identified through snowball sampling when needed.

The interviews were conducted from January to May 2026 at relevant government offices and other agreed locations. Each interview lasted approximately one hour. The interviews used a semi-structured guide based on the research objectives and theoretical framework. With the informants' consent, the interviews were audio-recorded and supported by field notes. The recordings were then transcribed and checked against the field notes. Direct observation was conducted during the same period, from January to May 2026, at government offices and public-service locations related to PAD management. The observation focused on administrative practices, coordination among agencies, digital tax services, and taxpayer services. The observations were recorded in field notes and used to support the interview findings.

The 11 stakeholder categories comprised members of the Regional House of Representatives (DPRD), Regional Secretaries, Heads of Regional Revenue Agencies (Bapenda), Heads of Regional Financial and Asset Management Agencies (BPKAD), Inspectorate officials, officials from Primary Tax Offices (KPP Pratama), Secretaries of Regional Revenue Agencies, Heads of Divisions at Regional Revenue Agencies, Heads of Sections at Regional Revenue Agencies, technical and administrative staff of Regional Revenue Agencies, and community stakeholders or taxpayers.

Data saturation was assessed iteratively within each case and subsequently through cross-case comparison. Within each regency, saturation was considered reached when successive interviews no longer generated substantively new information or analytical categories concerning institutional governance, digital tax administration, human resource capacity, administrative coordination, taxpayer participation, and PAD management. Cross-case saturation was then assessed by comparing the two case matrices to determine whether additional evidence generated new themes or mechanisms or merely reinforced previously identified patterns. This approach allowed saturation to be evaluated in relation to the analytical objectives of the study rather than solely on the number of informants.

The trustworthiness of the findings was assessed using the criteria of credibility, transferability, dependability, and confirmability proposed by Lincoln and Guba (1985). Credibility was strengthened through source, method, and document triangulation by continuously comparing interview information from different stakeholder categories with field observations and official government documents. This process enhanced the consistency of interpretations across multiple sources of evidence (Lincoln & Guba, 1985; Miles et al., 2018).

Dependability was supported through systematic documentation of the research process, including the selection of informants, interview procedures, interview records, coding procedures, development of analytical categories, and within-case and cross-case comparisons. Confirmability was strengthened by maintaining a clear evidence trail connecting interview statements, observational findings, documentary evidence, analytical codes, themes, and final interpretations. Continuous comparison across multiple sources was used to reduce the possibility that the findings reflected researcher assumptions rather than empirical evidence (Creswell & Poth, 2018; Miles et al., 2018).

Transferability was addressed through detailed descriptions of the research context, institutional boundaries, stakeholder composition, PAD governance conditions, and the contrasting characteristics of Bandung Regency and West Bandung Regency. Such contextual description allows readers to assess the relevance of the findings to other local-government settings with similar institutional and fiscal

conditions (Lincoln & Guba, 1985). Divergent evidence identified during the analysis was retained and considered in the interpretation rather than excluded because it did not conform to the dominant pattern. Researcher reflexivity was also maintained by distinguishing participants' accounts, documentary evidence, observational findings, and the researchers' analytical interpretations throughout the analytical process.

Data analysis followed the interactive model of Miles, Huberman, and Saldaña (2018) consisting of data condensation, data display, and conclusion drawing and verification. The analysis began with transcription and repeated reading of interview materials, followed by initial coding of interview statements, observation notes, and documentary evidence. The initial codes focused on recurring empirical issues related to institutional governance, digital tax administration, human resource capacity, administrative coordination, taxpayer participation, and PAD management. Related codes were then grouped into broader categories, while evidence that differed from the dominant pattern was retained for further comparison.

The analysis was conducted through two complementary stages. First, within-case analysis was undertaken separately for Bandung Regency and West Bandung Regency to identify the institutional conditions, enabling factors, constraints, and governance practices characterizing each case. Second, a cross-case analysis was conducted using a comparison matrix to identify convergent and divergent patterns between the two regencies. The comparison focused on institutional governance, digital transformation, human resource capacity, administrative coordination, and taxpayer participation, which constitute the principal empirical themes reported in the Results section.

The Adaptive Integrated Revenue Governance (AIRG) Model was developed after the within-case and cross-case analysis had been completed. The model was formulated by synthesizing the main patterns and relationships identified from the empirical findings in Bandung Regency and West Bandung Regency. The model components were retained when they were consistently supported by the comparative findings and considered relevant to the objective of PAD optimization.

No separate formal validation procedure, such as statistical testing, expert validation, or participant validation, was conducted in this study. Therefore, the AIRG Model is presented as a preliminary empirically grounded framework rather than a formally validated model. Further validation and refinement in other local government contexts are recommended to assess its applicability and robustness.

The five AIRG dimensions Input, Process, Supporting System, Output, and Outcome were therefore used as an analytical synthesis of the empirical findings rather than as predetermined variables imposed during initial coding. Institutional capacity, regulatory support, human resource readiness, and technological readiness were synthesized under the Input dimension; taxation administration, coordination, data management, and taxpayer engagement informed the Process dimension; digital infrastructure and organizational support informed the Supporting System dimension; administrative and revenue-management performance informed the Output dimension; and implications for fiscal capacity and regional fiscal independence informed the Outcome dimension.

The feedback mechanism was derived from the comparative interpretation of the findings and the adaptive governance perspective used in the study. It explains how information concerning administrative performance and revenue-management outcomes can inform subsequent institutional and organizational adjustment. Thus, the AIRG Model was developed through an iterative movement from empirical evidence → initial codes → analytical categories →

within-case themes → cross-case comparison → theoretical synthesis → model development. This procedure establishes an explicit analytical link between the empirical Results and the proposed AIRG Model while distinguishing evidence directly derived from the cases from relationships developed through theoretical interpretation.

Result and Discussion

Digital Tax Administration and Public Outreach

The findings indicate that digital tax administration has been implemented in both Bandung Regency and West Bandung Regency, although the level of integration and utilization differs. In Bandung Regency, electronic tax payments are supported by bank teller services, ATMs, mobile banking, QRIS, and e-commerce platforms, with transactions recorded in the revenue system. In West Bandung Regency, digital payment is also supported through banking institutions and systems such as SIPADA PBB, SIPADA BPHTB, and SIPADA PJDL, although digitalization does not yet cover all local taxes. Interview and observation findings indicate that these differences are related to digital literacy, cash-payment habits, public trust, and the availability of digital services. In Bandung Regency, electronic tax payments are supported through bank teller services, ATMs, mobile banking, QRIS, and marketplace or e-commerce platforms, with electronic transactions recorded in the revenue system in real time, thereby facilitating administrative recording and reconciliation. In West Bandung Regency, digital payment has also been implemented through banking institutions and systems such as SIPADA PBB, SIPADA BPHTB, and SIPADA PJDL, although digitalization has not yet covered all types of local taxes. The findings further identify constraints in West Bandung Regency related to digital literacy, continued cash-payment habits, and public confidence in electronic transactions. Public outreach is conducted through channels including Pekan Panutan, social media, the official website, coordination with sub-district and village governments, outdoor media, and direct taxpayer services. In addition, the use of Transaction Monitoring Devices (TMD) or tapping applications since 2022 provides evidence of digital monitoring in hotel and restaurant taxation, with hotel tax realization increasing from 33.15% in 2021 to 67.04% in 2022 and restaurant tax realization increasing from 66.76% to 123.56% over the same period. These findings suggest that the difference between the two cases lies not in the presence of digitalization, but in the degree of system integration, administrative utilization, and taxpayer adoption, indicating that digital transformation requires technological infrastructure to be accompanied by organizational capacity, public outreach, and taxpayer readiness.

In Bandung Regency, digital tax administration has been implemented through the integration of multiple electronic payment channels, including Automated Teller Machines (ATM), bank teller services, mobile banking applications, QRIS, marketplaces, and other digital payment platforms. The availability of various payment alternatives provides flexibility for taxpayers in selecting payment methods according to their preferences and technological accessibility. This integrated payment system has reduced administrative barriers and improved accessibility for taxpayers, particularly by minimizing the time and transaction costs associated with conventional tax payment procedures.

The findings further reveal that digital payment systems have improved administrative performance within the Regional Revenue Agency (Badan Pendapatan Daerah). Electronic transactions facilitate faster revenue recording, reduce dependence on cash transactions, minimize administrative errors, and strengthen accountability

throughout the revenue collection process. Consequently, the digitalization of tax administration contributes not only to service quality but also to more transparent and efficient regional financial management.

The study also found that the success of digital transformation in Bandung Regency was supported by continuous public outreach and taxpayer education. The Regional Revenue Agency implemented communication strategies through multiple channels, including official websites, social media platforms, local radio broadcasts, coordination with sub-district and village governments, and direct public education activities. These communication strategies were designed to improve taxpayers' understanding of local taxation and encourage voluntary compliance by increasing public awareness of the role of local taxes in financing regional development and public services.

A similar digital transformation initiative has also been implemented in West Bandung Regency through the integration of electronic tax payment systems with banking institutions and digital payment platforms. However, the findings demonstrate that the implementation process continues to encounter several operational challenges. The most frequently identified constraints include limited digital literacy among certain groups of taxpayers, the persistence of cash-payment habits, and relatively low public confidence in electronic financial transactions. These conditions indicate that technological availability alone is insufficient to ensure successful implementation of digital tax administration.

To address these challenges, the Government of West Bandung Regency has implemented a comprehensive public outreach strategy involving sub-district and village administrations, social media platforms, outdoor promotional media, and direct services provided at tax service offices. The findings suggest that these communication activities are intended not only to disseminate information regarding tax obligations but also to gradually encourage behavioural change by increasing public confidence in electronic payment systems and promoting the transition from conventional cash transactions to digital payment methods.

A comparison between the two regencies shows differences in the implementation of digital tax administration. Bandung Regency has broader use of electronic payment channels, supported by digital systems, communication, and taxpayer education. In contrast, West Bandung Regency faces greater challenges in digital literacy, the use of electronic transactions, and the expansion of digital tax services. These differences indicate that successful digital tax administration depends not only on technological infrastructure but also on organizational readiness and taxpayer capacity to adopt digital services.

Overall, the findings demonstrate that digital tax administration, when combined with continuous public outreach and taxpayer education, has become an important strategy for optimizing Local Own-Source Revenue management in both regencies. Improved payment accessibility, greater administrative transparency, and broader public engagement contribute to strengthening regional revenue management and increasing taxpayer participation. Nevertheless, differences in technological readiness and public acceptance suggest that the effectiveness of digital transformation remains influenced by local institutional capacity and community characteristics.

Institutional Governance, Human Resources, and Taxpayer Compliance

The findings suggest that organizational governance and human resource capacity constitute important enabling conditions associated with the effectiveness of PAD administration, rather than independent determinants of revenue performance. In Bandung Regency, clearer organizational responsibilities and greater administrative specialization were associated with more systematic taxpayer

registration, verification, collection, and monitoring processes. In West Bandung Regency, limited operational personnel and extensive geographical coverage created practical constraints for updating taxpayer information, conducting field verification, and maintaining accurate administrative records. However, the evidence also reveals divergent experiences among taxpayers: despite continuous public outreach and education, compliance was not uniform, and some taxpayers continued to postpone payments because of limited awareness, financial constraints, or other individual considerations. From the taxpayer perspective, direct collection visits remained relevant for encouraging compliance, while from the administrative perspective, additional field personnel were viewed as necessary to expand verification and service coverage. These contrasting perspectives indicate that organizational capacity, human resources, public outreach, and taxpayer conditions interact as influential factors in PAD administration, rather than any single factor independently determining revenue performance. The comparison therefore suggests that strengthening staffing, institutional coordination, taxpayer engagement, and administrative responsiveness may create more favorable conditions for improving PAD management, while the observed relationship should be interpreted as an analytical association within the two cases rather than a causal effect.

In Bandung Regency, the Regional Revenue Agency (Bapenda) has implemented a clearly structured organizational system in which responsibilities are distributed according to the stages of the local tax administration process. The organizational structure separates functions related to taxpayer registration and data collection, tax assessment, taxpayer services, revenue collection, and supervision. Each organizational unit performs specific responsibilities within the tax administration process, enabling systematic workflow, clearer accountability, and better coordination among functional divisions. This institutional arrangement has contributed to improving administrative efficiency while reducing overlapping responsibilities during tax management activities.

The interviews further indicate that a well-defined division of responsibilities has strengthened organizational performance by facilitating performance monitoring and internal evaluation. The existence of clearly assigned duties allows each organizational unit to concentrate on its respective functions while improving coordination among administrative processes. As a result, the implementation of local tax administration has become more structured and operationally efficient. Nevertheless, informants acknowledged that continuous improvements in staff competencies remain necessary, particularly in response to the rapid development of digital taxation systems and electronic public services. The increasing utilization of information technology requires government personnel to possess adequate technical knowledge and digital capabilities to support effective tax administration.

In contrast, the findings demonstrate that West Bandung Regency faces more substantial organizational challenges, particularly regarding the availability of field personnel responsible for taxpayer registration, field verification, and tax collection activities. Informants reported that the number of operational staff remains insufficient relative to the geographical coverage of the regency, which consists of sixteen districts and numerous villages distributed across mountainous and urban areas. The limited number of field officers has reduced the frequency of taxpayer verification, delayed updates to the tax database, limited the identification of newly emerging tax objects, and constrained direct collection activities for delinquent taxpayers.

The study also identifies several operational

consequences arising from these human resource limitations. Limited field personnel increase the time required for updating taxpayer information and conducting verification activities across dispersed service areas. Consequently, administrative records do not always reflect current field conditions, thereby affecting the accuracy of taxpayer databases and reducing the effectiveness of tax collection strategies. Informants consistently emphasized that expanding the number of field officers would improve service coverage, accelerate taxpayer verification, strengthen collection activities, and ultimately enhance regional revenue performance.

Despite these institutional constraints, the findings indicate a gradual improvement in taxpayer compliance within West Bandung Regency. According to the interviewed officials, continuous public outreach and taxpayer education programs have increased public awareness regarding tax obligations and the importance of local taxes in supporting regional development. Nevertheless, compliance has not yet become uniform across all taxpayer groups. Some taxpayers continue to postpone tax payments because of limited awareness, financial constraints, or other individual considerations. Under these circumstances, direct collection visits conducted by field officers remain an important administrative mechanism for encouraging taxpayers to fulfill their obligations and improving local revenue realization.

The comparative analysis highlights notable differences in institutional capacity between the two regencies. Bandung Regency demonstrates relatively stronger organizational readiness, characterized by a more systematic division of responsibilities and greater administrative specialization. Conversely, West Bandung Regency continues to experience operational constraints associated with limited human resources and the extensive geographical coverage of tax administration. These differences influence the implementation of taxpayer registration, data verification, tax collection, and monitoring activities, thereby affecting the overall effectiveness of Local Own-Source Revenue management.

Overall, the findings demonstrate that effective PAD management depends not only on administrative procedures and technological systems but also on organizational capacity and the availability of competent human resources. Clear institutional structures, adequate staffing, continuous competency development, and effective taxpayer engagement collectively contribute to improving regional revenue administration. The comparison between Bandung Regency and West Bandung Regency further illustrates that strengthening organizational governance and expanding operational capacity remain essential for improving regional fiscal performance and achieving sustainable fiscal independence.

Integrated Comparative Findings and Proposed Local Revenue Management Framework

The cross-case analysis demonstrates that the optimization of Local Own-Source Revenue (PAD) management is influenced by the interaction of institutional governance, administrative capacity, digital transformation, human resources, and inter-agency coordination. Although Bandung Regency and West Bandung Regency operate under the same national legal framework governing regional finance and taxation, the implementation of PAD management differs in terms of organizational readiness, administrative effectiveness, and operational capacity. These differences have contributed to variations in revenue performance and fiscal management outcomes observed in both local governments.

The findings indicate that Bandung Regency has developed a relatively more mature system of PAD management. This condition is reflected in the broader utilization of digital tax administration, clearer organizational division of responsibilities, stronger administrative coordination, and

more comprehensive taxpayer service mechanisms. These institutional characteristics have supported more efficient revenue administration, facilitated taxpayer access to electronic payment systems, and strengthened the monitoring of regional tax collection. The integration of digital payment platforms with administrative procedures has also contributed to improving transparency and accelerating the processing of tax transactions.

In comparison, West Bandung Regency has demonstrated substantial progress in improving regional revenue administration; however, several institutional constraints continue to affect the effectiveness of PAD management. The findings reveal that limited operational personnel, incomplete taxpayer databases, uneven digital literacy among taxpayers, and the extensive geographical coverage of tax administration remain significant challenges. Consequently, field verification, taxpayer supervision, and revenue collection activities require greater organizational effort and longer implementation periods than those observed in Bandung Regency. Despite these limitations, continuous institutional improvements and public outreach programs have gradually enhanced taxpayer participation and administrative performance.

Across both regencies, several common patterns emerged from the empirical findings. First, digitalization has become an essential instrument for improving regional revenue administration by simplifying tax payment procedures, increasing transaction transparency, and reducing administrative delays. Second, institutional effectiveness depends heavily on the availability of competent human resources capable of implementing digital systems, conducting taxpayer services, and maintaining accurate administrative records. Third, effective coordination among regional government agencies is required to ensure data consistency, policy implementation, and the integration of fiscal administration. Finally, continuous communication with taxpayers through public outreach and education programs remains essential for strengthening voluntary tax compliance and maintaining sustainable regional revenue growth.

The comparative analysis further demonstrates that organizational governance functions as the central mechanism connecting all dimensions of PAD management. Digital technology alone does not automatically improve revenue performance without adequate institutional capacity and competent personnel. Similarly, human resource development will have limited impact unless supported by effective organizational coordination, reliable taxpayer databases, and responsive administrative procedures. Therefore, successful optimization of Local Own-Source Revenue requires the simultaneous strengthening of governance structures, administrative systems, digital infrastructure, and organizational capabilities rather than isolated improvements in individual components.

The theoretical contribution of the Adaptive Integrated Revenue Governance (AIRG) Model lies in extending conventional approaches to regional revenue governance from a predominantly collection-oriented perspective toward an adaptive governance process that connects institutional conditions, administrative processes, supporting systems, and fiscal outcomes. The model extends the governance perspective by positioning institutional capacity and inter-agency coordination as enabling conditions that interact with digital administration, human resource competence, taxpayer participation, and organizational learning. It further extends digital revenue administration approaches by treating technology not as an independent solution but as a supporting system whose effectiveness depends on institutional readiness, data quality, administrative coordination, and taxpayer adoption. The distinctive contribution of AIRG is therefore the integration of five analytically connected dimensions Input, Process, Supporting

System, Output, and Outcome together with a continuous feedback mechanism through which administrative and revenue-management outcomes can inform subsequent institutional and organizational adjustment. In contrast to approaches that primarily emphasize revenue collection, digitalization, or individual institutional factors, AIRG conceptualizes PAD optimization as an iterative governance process in which technological, organizational, administrative, and stakeholder dimensions operate interactively. The comparative evidence from Bandung Regency and West Bandung Regency provides the empirical basis for this synthesis by demonstrating how differences in institutional coordination, digital integration, human resource capacity, geographical service coverage, and taxpayer adoption are associated with different patterns of PAD management under a similar national fiscal framework.

The synthesis of the empirical findings provides the basis for the Adaptive Integrated Revenue Governance (AIRG) Model. The findings on institutional capacity, regulatory support, human resources, and technological readiness inform the Input dimension; tax administration, coordination, data management, and taxpayer participation inform the Process dimension; digital infrastructure and organizational support inform the Supporting System dimension; administrative and revenue-management performance inform the Output dimension; and improvements in fiscal capacity and regional fiscal independence inform the Outcome dimension. Thus, the AIRG Model directly represents the synthesis of the comparative findings from Bandung Regency and West Bandung Regency. The framework conceptualizes PAD optimization as a governance system in which institutional governance provides strategic direction, digital administration supports operational efficiency, competent human resources ensure implementation quality, inter-agency coordination facilitates policy integration, and taxpayer participation enhances revenue realization. Collectively, these components contribute to improving the effectiveness of regional revenue management and strengthening regional fiscal independence. The framework therefore represents an empirical synthesis of the comparative findings obtained from Bandung Regency and West Bandung Regency and serves as the principal outcome of this research.

Digital Tax Administration as a Catalyst for Local Revenue Optimization.

The findings demonstrate that digital transformation has become a strategic instrument for optimizing Local Own-Source Revenue (PAD) management in both Bandung Regency and West Bandung Regency. The implementation of electronic payment systems, supported by multiple digital service channels, has simplified tax payment procedures, improved administrative efficiency, and strengthened transparency in regional revenue management. Nevertheless, the comparative analysis indicates that the effectiveness of digitalization is determined not merely by the availability of technological infrastructure but also by organizational readiness, taxpayer acceptance, and the capacity of government institutions to manage digital public services.

These findings support the Theory of Government and Regional Autonomy, which argues that local governments are not only granted fiscal authority but are also responsible for developing governance mechanisms capable of improving the effectiveness, accountability, and quality of public service delivery. Within the context of regional autonomy, digital tax administration represents an institutional innovation through which local governments exercise their autonomous authority to strengthen fiscal capacity while simultaneously improving transparency and administrative accountability. Therefore, digitalization should be interpreted as an integral component of local governance rather than merely a technological

innovation.

The findings are also consistent with e-Government and Digital Governance perspectives, which emphasize that information technology contributes to improving administrative efficiency, service accessibility, and public accountability only when supported by institutional capacity and organizational commitment. In Bandung Regency, the integration of multiple electronic payment platforms demonstrates a relatively mature implementation of digital governance. Conversely, the experience of West Bandung Regency illustrates that technological infrastructure alone cannot guarantee successful implementation when taxpayer digital literacy and institutional readiness remain limited. This finding reinforces the proposition that digital transformation requires simultaneous organizational and societal adaptation.

These findings can be interpreted through Local Tax Theory, which emphasizes the interaction between tax administration, taxpayer compliance, and administrative capacity. Previous studies have similarly emphasized the importance of institutional capacity and organizational effectiveness in supporting local revenue management (Firzada et al., 2024; Yaumil et al., 2024), while Smoke (2015) highlights the importance of strong local governance institutions for achieving sustainable fiscal decentralization. However, the comparative evidence in this study suggests that institutional governance functions not as a statistical moderating factor, but as an enabling context that shapes how administrative capacity and taxpayer compliance can be mobilized in practice. The difference between Bandung Regency and West Bandung Regency is associated with variations in organizational capacity, operational staffing, geographical service coverage, digital system integration, and administrative coordination. In West Bandung Regency, limitations in operational personnel and wider geographical coverage constrained field verification, taxpayer monitoring, and administrative updating, whereas Bandung Regency's stronger organizational capacity and more integrated administrative systems provided more favorable conditions for these functions. Alternative explanations, including taxpayer financial constraints, cash-payment habits, digital literacy, public confidence, and service accessibility, were also identified in the empirical evidence and indicate that compliance cannot be explained by administrative capacity alone. Thus, the findings refine Local Tax Theory by suggesting that effective tax administration depends on the interaction between administrative capacity and the institutional and contextual conditions that enable such capacity to be translated into taxpayer services, monitoring, and compliance. The contribution of the present study is therefore to conceptualize institutional governance as an enabling mechanism within an integrated revenue-governance process, rather than as a moderating variable.

Institutional Governance and Organizational Capacity in Strengthening Fiscal Independence.

The comparative findings reveal that organizational governance constitutes one of the principal determinants of successful Local Own-Source Revenue management. Bandung Regency demonstrates a relatively more structured institutional arrangement characterized by clearer functional responsibilities, stronger administrative coordination, and more systematic tax administration. In contrast, West Bandung Regency continues to encounter organizational challenges associated with limited operational personnel, broader geographical service coverage, and constraints in taxpayer verification activities. These institutional differences directly influence the effectiveness of tax administration, revenue collection, and monitoring processes.

From the perspective of the Theory of Government and Regional Autonomy, these findings indicate that

decentralization should not be interpreted solely as the transfer of governmental authority but also as the transfer of administrative responsibility requiring adequate institutional capacity. Fiscal authority without effective organizational governance will reduce the capacity of local governments to achieve the objectives of regional autonomy. Consequently, the effectiveness of PAD management depends upon the ability of local governments to establish organizational structures capable of coordinating taxation administration, financial management, supervision, and public services in an integrated manner.

The findings also support the Regional Finance and Fiscal Independence Theory, which emphasizes that regional financial independence depends not only on increasing revenue but also on strengthening institutional effectiveness in managing financial resources. A region possessing substantial economic potential may still experience relatively weak fiscal independence when organizational capacity, administrative coordination, and financial governance remain inadequate. This condition explains why differences in institutional performance contribute to variations in PAD realization despite similarities in regulatory frameworks and regional economic opportunities.

The comparative findings both confirm and refine previous research on integrated local revenue governance. Previous studies have emphasized institutional capacity, organizational effectiveness, and strong local governance as important conditions for sustainable regional fiscal management (Firzada et al., 2024; Smoke, 2015; Yaumil et al., 2024). Similarly, studies on tax administration have associated improvements in administrative systems and organizational competence with stronger local revenue performance (Multiningsih et al., 2021; Oladimeji, 2023; Yani et al., 2024). However, the present study adds a contextual qualification to these findings: integrated governance does not produce the same level of administrative effectiveness under all institutional conditions. The comparison between Bandung Regency and West Bandung Regency indicates that integrated governance is more favorable when institutional coordination, organizational capacity, digital system integration, human resource availability, and taxpayer access operate together. Conversely, its effectiveness is constrained when operational personnel are limited, geographical service coverage is extensive, digital systems remain fragmented, or taxpayer adoption is uneven. This difference is important because the two regencies operate under the same national fiscal decentralization framework, indicating that regulatory similarity alone does not guarantee similar governance outcomes. The cross-case evidence therefore refines existing governance perspectives by suggesting that integrated revenue governance is context-dependent and becomes more effective when institutional, technological, administrative, and stakeholder capacities are mutually supportive. Accordingly, the study proposes that: (1) integrated PAD governance is more likely to generate effective administrative outcomes when institutional capacity, digital integration, human resources, coordination, and taxpayer participation are aligned; and (2) where one or more of these enabling conditions remain weak, digital or administrative reforms alone are unlikely to produce comparable improvements in PAD management.

Human Resource Capacity, Taxpayer Compliance, and Regional Fiscal Sustainability

The findings indicate that taxpayer compliance should not be interpreted solely as an outcome of public communication and administrative responsiveness. Previous studies have shown that improvements in tax administration and organizational competence are associated with stronger local revenue performance (Multiningsih et al., 2021; Oladimeji, 2023; Yani et al., 2024). However, the comparative evidence in this study suggests that taxpayer compliance may also be

shaped by several contextual conditions. Administrative enforcement is relevant because taxpayer monitoring and field verification remain necessary to encourage compliance, particularly where voluntary compliance is uneven. Tax burden and taxpayers' economic capacity may also influence payment decisions, especially when taxpayers postpone payments because of financial considerations. Trust in digital transactions and government institutions is relevant to the adoption of electronic payment systems, while service quality and accessibility may influence taxpayers' willingness to interact with the tax administration. Perceived fairness may also shape taxpayer acceptance, although the present study did not collect sufficient systematic evidence to establish its specific role. The findings therefore provide stronger support for administrative responsiveness, public communication, service accessibility, organizational capacity, and digital accessibility as relevant conditions, while enforcement, tax burden, economic capacity, trust, and perceived fairness should be regarded as plausible complementary explanations that require further empirical examination. Accordingly, taxpayer compliance is interpreted in this study as a multidimensional governance outcome shaped by the interaction of administrative, institutional, technological, and taxpayer-related conditions rather than by communication alone.

These findings can be interpreted through the Local Tax Theory, which explains that effective taxation depends upon the interaction between tax administration, taxpayer compliance, and administrative capacity. Improvements in tax policy alone cannot increase revenue realization when administrative implementation remains constrained by limited personnel and inadequate organizational resources. Therefore, strengthening human resource competence becomes an indispensable prerequisite for improving regional tax administration.

The findings are also consistent with Yani et al. (2024) and Oladimeji (2023), who reported that improvements in tax administration contribute positively to local revenue performance, and with Multiningsih et al. (2021), who

emphasized the importance of organizational competence in supporting sustainable regional financial management. However, this study extends previous findings by demonstrating that taxpayer compliance is influenced not only by regulatory enforcement but also by continuous public communication, administrative accessibility, and organizational responsiveness. Consequently, taxpayer compliance should be viewed as the outcome of effective governance rather than solely as the consequence of legal obligations.

The Adaptive Integrated Revenue Governance (AIRG) Model was developed by synthesizing the empirical findings from the comparative analysis of Bandung Regency and West Bandung Regency with the theoretical perspectives used in this study. The five dimensions of the model represent analytically distinct but interconnected stages of regional revenue governance. Input represents the institutional and resource conditions identified in the empirical findings, including regulatory support, organizational capacity, human resource readiness, and technological readiness. Process represents the administrative activities through which these resources are translated into revenue-management practices, including taxpayer registration and verification, tax collection, data management, inter-agency coordination, public outreach, and taxpayer engagement. Supporting System represents the technological and organizational infrastructure that enables these processes, including digital tax-payment systems, taxation databases, monitoring systems, and institutional support. Output represents immediate administrative results, including improved recording, monitoring, service accessibility, coordination, and revenue-management performance, while Outcome refers to the broader contribution of these improvements to PAD optimization and regional fiscal independence. The directional arrows in the model represent the analytical sequence through which institutional and resource conditions are translated into administrative processes,

ADAPTIVE INTEGRATED REVENUE GOVERNANCE (AIRG) MODEL

An Integrated Framework for Strengthening Local Own-Source Revenue and Regional Fiscal Independence

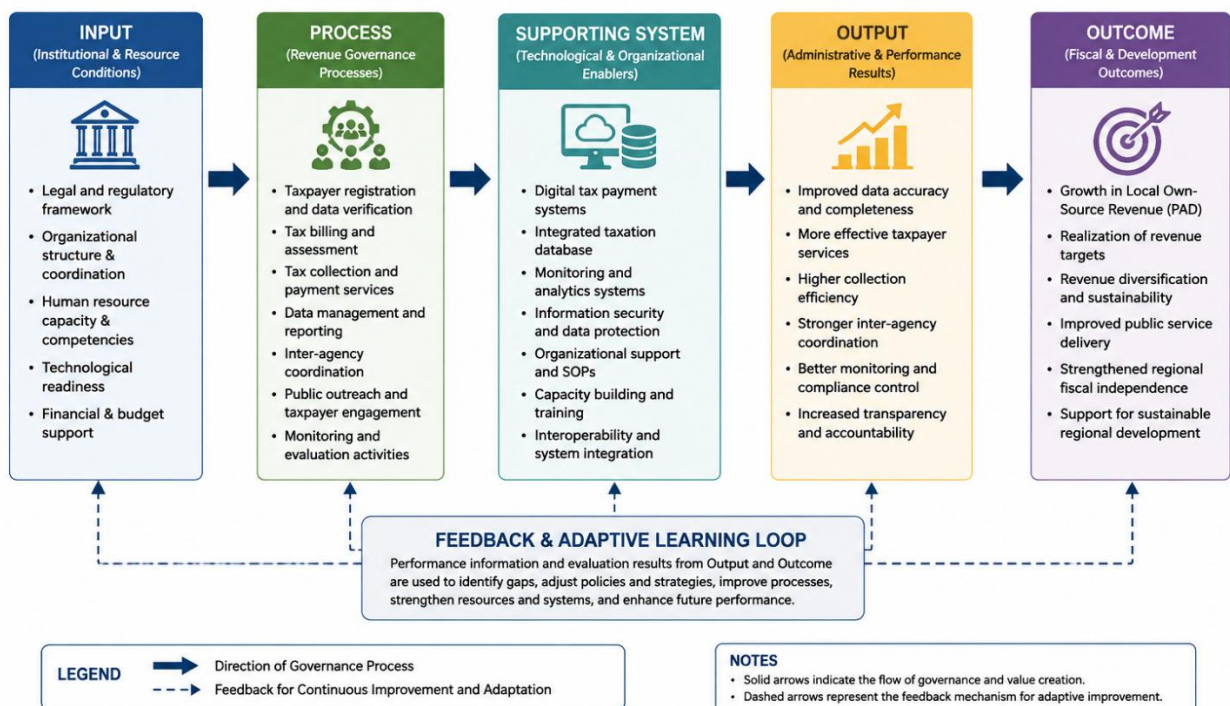


Figure 1. Adaptive Integrated Revenue Governance (AIRG) Model

supported by technological and organizational systems, and subsequently reflected in administrative outputs and broader fiscal outcomes. These relationships are not interpreted as statistically tested causal relationships but as processual relationships identified through the qualitative cross-case analysis. The feedback loop represents the adaptive mechanism through which information obtained from administrative outputs and outcomes is used to identify weaknesses and subsequently adjust institutional arrangements, resource allocation, digital systems, coordination mechanisms, and taxpayer services. The feedback mechanism therefore allows the governance process to operate continuously rather than as a linear sequence.

The distinction between empirical and theoretical elements is also important. Institutional capacity, digital transformation, human resource capacity, administrative coordination, taxpayer participation, and the differences identified between Bandung Regency and West Bandung Regency were empirically derived from interviews, observations, and documentary evidence. In contrast, their integration into the five-dimensional AIRG structure and the continuous feedback mechanism represent the theoretical synthesis and model development of this study. Thus, AIRG does not position digitalization or institutional capacity as independent solutions, but integrates institutional, administrative, technological, and stakeholder dimensions within an adaptive revenue-governance process.

For future empirical evaluation, each AIRG dimension can be translated into observable indicators. Input may be assessed through institutional capacity, regulatory readiness, human resource adequacy, and technological readiness; Process through registration, verification, collection, coordination, data management, and taxpayer engagement; Supporting System through digital infrastructure, database integration, monitoring technology, and organizational support; Output through administrative efficiency, service accessibility, monitoring quality, data accuracy, and revenue-management performance; and Outcome through PAD growth, target realization, revenue diversification, and regional fiscal independence. Future research can subsequently examine these dimensions through additional comparative cases or quantitative testing to assess the applicability and refinement of the AIRG Model beyond the two cases examined in this study.

Conclusion

This study demonstrates that the optimization of Local Own-Source Revenue (PAD) management is associated with institutional governance, digital transformation, human resource capacity, administrative coordination, and taxpayer service delivery. The comparative analysis of Bandung Regency and West Bandung Regency shows that, although both operate under the same national fiscal decentralization framework, their revenue-management practices differ in the degree of institutional coordination, digital system integration, organizational capacity, operational human resources, geographical service coverage, and taxpayer adoption. Bandung Regency demonstrates relatively more integrated administrative and digital arrangements, whereas West Bandung Regency continues to face constraints related to system integration, operational staffing, geographical coverage, and public adoption of digital taxation services. These findings should be interpreted as qualitative comparative evidence and should not be understood as statistically established causal relationships.

The principal conceptual contribution of this study is the

proposed Adaptive Integrated Revenue Governance (AIRG) Model, consisting of five interconnected dimensions: Input, Process, Supporting System, Output, and Outcome, supported by a continuous feedback mechanism. The model synthesizes empirical evidence concerning institutional capacity, digital transformation, human resource capacity, administrative coordination, and taxpayer participation with the theoretical perspective of adaptive governance. Unlike conventional approaches that primarily emphasize revenue collection or digitalization as separate interventions, AIRG integrates institutional, administrative, technological, and stakeholder dimensions within an adaptive revenue-governance process. However, AIRG should be regarded as a proposed and empirically informed conceptual model, rather than a validated or universally applicable framework, because it was developed from only two regencies and has not yet undergone external empirical testing.

The study also has methodological and contextual limitations. First, the evidence was obtained from two regencies in West Java, which limits the extent to which the findings can be generalized to local governments with substantially different fiscal capacities, institutional arrangements, geographical conditions, or socio-economic characteristics. Second, the qualitative comparative design does not statistically test causal relationships among the AIRG dimensions. Third, the cross-sectional nature of the study limits the assessment of how governance arrangements and digital transformation evolve over time. Fourth, the AIRG Model has not yet been externally validated through additional cases or quantitative testing. Accordingly, the findings support analytical transferability rather than statistical generalization. The model is more likely to be applicable in local-government contexts characterized by decentralized revenue administration, multiple implementing institutions, ongoing digital transformation, and a need to strengthen administrative coordination and taxpayer participation.

Future research should therefore test and refine AIRG through comparative studies involving additional provinces, regencies, and municipalities with different levels of fiscal capacity, institutional maturity, geographical complexity, and digital readiness. Subsequent studies may operationalize the five AIRG dimensions into observable indicators and examine their relationships using quantitative, longitudinal, or mixed-method approaches. Longitudinal research would also be useful for assessing whether improvements in institutional capacity, digital integration, human resources, coordination, and taxpayer engagement are sustained over time. External validation across different institutional and fiscal settings is particularly necessary to determine which AIRG components are context-specific and which may have broader applicability. Such research would strengthen the empirical basis of the model and enable its further refinement without assuming that the relationships identified in the present two-case study are universally transferable.

Author's Contribution Statement

Deden Nuramdani contributed to the conceptualization of the study, research design, data collection, formal analysis, interpretation of findings, model development, and preparation of the original manuscript draft. Prof. Hadi Prabowo contributed to research supervision, methodological refinement, theoretical validation, and critical revision of the manuscript. Prof. Mansyur Achmad contributed to data interpretation, validation of research findings, and critical review of the manuscript for important intellectual content. Dr. Petrus Polyando contributed to methodological consultation, manuscript editing, language improvement, and final approval of the version submitted for publication. All authors have read

and approved the final version of the manuscript and agree to be accountable for all aspects of the work.

of the first author.

Conflicts of Interest

The authors declare that there are no conflicts of interest regarding the publication of this article. The authors have no financial, professional, or personal relationships that could have influenced the research outcomes or the interpretation of the findings.

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