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Organizational Structure Approach to Original Regional Income: An Analysis Review in Bondowoso Regency

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ABSTRACT

Objective: *PAD is the main source of regional financing to support government administration and development at the regional level. The reason why research on PAD is important is to measure regional financial independence, assess local economic potential, assess the impact of policies and programs and to increase transparency and accountability.* ***Method:*** *The research method used is descriptive qualitative research with a case study approach and literature review.* ***Results:*** *there has been overlapping of duties and functions between fields, namely in the Tax and Levy Sector as well as the PBB P2 and BPHTB Sector, (2) not yet optimal in terms of planning and policy, (3) not yet optimal in digital databases (4) not yet optimal in management and coaching retribution; (5) there is no field that specifically handles inspection and enforcement* ***Novelty:*** *To fill the gap in research regarding PAD revenues related to organizational structure, the author focuses on analyzing reviews of organizational structure approaches to Regional Original Income, with the hope that this can provide useful insights for policy making in regional government and enrich existing literature regarding PAD management.*

INTRODUCTION

The research background on Regional Original Income (PAD) refers to the importance of PAD, an important income stream that comes from the potential inherent in a region, which is managed and utilized by the regional government [1]. If PAD is high, regions are able to finance infrastructure development evenly in an effort to improve the welfare of the community [2], which will lead to better financial self-sufficiency, thereby reducing dependence on central government transfers.[3] Here are some reasons why research on PAD is so important. Among them is the first, measuring regional financial independence. Regional governments must be able to expand PAD to achieve greater financial independence. [4] Second, assess local economic potential. For example, PAD sourced from local taxes and levies can reflect how developed local economic sectors such as hotels, restaurants, entertainment and tourism are. [5] Third, assess the impact of policies and programs. Fiscal policy acts as a stabilizing instrument to maintain economic stability so that national income continues to grow in accordance with the use of resources or production factors and the efficiency of community activities, [6] assessing the extent to which policies and programs implemented by regional governments have an impact on increasing PAD. Fourth, increase transparency and accountability: Research on PAD can also help increase transparency in regional financial management. By conducting in-depth analysis, the public can better understand how PAD funds are used, thereby increasing local government accountability. Supervision and control must be improved both technically and administratively [7].

To achieve the performance of PAD revenue above, it needs to be supported by government policies [8] including institutional aspects, management aspects and personnel aspects, one of the efforts being made to intensify regional revenue with an institutional organizational structure that implements an employee placement system based on expertise in carry out the main tasks and functions of each of them [9]

Previous research regarding PAD in Bondowoso Regency from 2020 to 2024, the author used the mapping application Harzing's Publish or Perish (Windows GUI Edition) 8.17.48663.9118 with the keyword "Bondowoso Regency Original Regional Income". Of the 500 articles that were successfully searched on Google Scholar, they were converted to the Mendeley and Vos Viewer applications. The results of the mapping review are below.

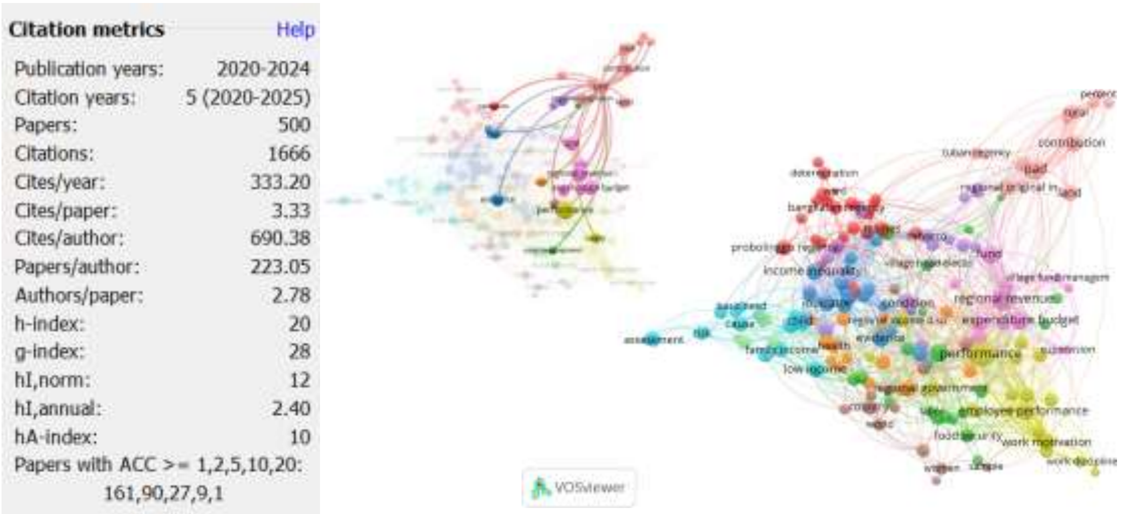

Figure 1. The mapping process reviews previous research related to PAD District. Bondowoso in 2020-2024.

From this mapping, no one directly examines organizational structure in relation to PAD. Therefore, to fill this research gap, the author focuses on a review analysis of the organizational structure approach to Regional Original Income with a locus in Bondowoso Regency.

RESEARCH METHODS

The research method used is research *descriptive qualitative* with a case study approach and literature review [10]. The data needed in this study is primary and secondary data, collected through literature studies including a review of government policies such as Regional Regulations (Perda) [11], [12], [13] Regent Regulations (Perbup) and annual APBD reports. Secondary data analysis through data *statistic* Bondowoso Regency PAD in the last five years from 2020 to 2024. Secondary data collection will be obtained through textbooks and research/study results, laws and regulations and relevant documents. The research locus is Bondowoso Regency focus on the OPD of the Bondowoso Regency Regional Revenue Agency as the agency tasked with assisting the Regent in the financial sector related to regional income.

With a flexible and exploratory approach, this research is expected to provide *insight* which is useful for policy making in regional government and enriches existing literature regarding PAD management. With this method, the author can produce in-depth findings and provide evidence-based recommendations by presenting a solid and accurate analysis for improving PAD management through a more efficient organizational structure.

RESULTS AND DISCUSSION

Results

The results of a comprehensive literature review of management-related research regarding structure in organizations conducted by M.K.Watson, Christopher C. Winchester, Margaret M. Luciano, Stephen E. Humphrey from Pennsylvania State University and the University of Minnesota published from 2000 to 2023 are available 1,180 articles with a final total of 337 articles were included in the review Bolino et al. Categorizes the more than 100 forms of structure identified from this review into nine topic domains (consisting of authority structures, cognitive structures, communication structures, coordination structures, leadership structures, motivational structures, social structures, task structures, and temporal structures) and provides a summary research in each domain [14]. Presented in the table below.

Table 1. Structures within organizations.

Topic Domain	Description of Research Focusa	Summary Insights
1	**2**	**3**
Authority structures	Patterned regularity associated with power (e.g., the formal distribution of power over resources or decision-making)	Inform work-related decisions by conferring the ability to direct effort Often considered as a boundary condition or contextual factor that affords changes in behavioral outcomes Growing interest in how environmental conditions impact the effectiveness of authority structure characteristics
Cognitive structures	Patterned regularity associated with information (e.g., how knowledge	Inform how knowledge is distributed by guiding how information is interpreted and organized Commonly studied using survey data to identify group-level

		characteristics Continued interest in how different cognitive structures may afford more effective work processes
Communication structures	Patterned regularity associated with correspondence (e.g., who can communicate with who mand how that communication occurs)	Inform with whom correspondence occurs by outlining how and where information may be transferred ordisseminated Commonly studied through network analyses examining configurations of ties Growing interest in how an individual's position within a communication structure influences behaviors and associated outcomes
Coordination structures	Patterned regularity associated with integration (e.g.,set sof interrelated actions)	Inform the nature of work processes by establishing when and with whom interrelated actions occur Often examined via archival and/or interview data Growing interest in the tradeoffs associated with different elements of coordination structures
Leadership structures	Patterned regularity associated influence(e.g.,shared or informal leadership structure)	Inform who influences work-related decisions, guides behavior, and shapes relational dynamics Various survey measures used to capture who individuals look to for leadership Growing interest in changes in leadership structures (e.g., emergence)
Motivational structures	Patterned regularity associated resource	Inform which work processes take precedence

	allocation (e.g.,goal structure, reward systems)	by endorsing different behaviors; Several laboratory studies directly contrast the effects of different motivational structures Growing interest in the upper echelons
Social structures	Patterned regularity associated with relationships (e.g., friendship,social interactions)	Inform work-related decisions by capturing the avenues through which individuals may acquire information and support Primarily studied using network analyses to capture the distribution and nature of ties (e.g., advice, friendship) Growing interest in how an individual's position within a social structure affords or hinders behavioral outcome effectiveness
Task structures	Patterned regularity associated with taskwork (e.g., configuration ofwork and roles)	Inform the flow of work processes by outlining the activities necessary to accomplish the task and establishing the spheres and interdependencies of members' task efforts Often examined as a framework and considered a boundary condition or enabling factor Growing interest in how task structures are altered by individual members, especially when they join or leave a group
Temporal structures	Patterned regularity associated time (e.g.,templates that share	Inform how time is used and when work is done by organizing and orienting

	the timing and rhythms of members'actions)	work processes Consideration of the formal and informal elements of the temporal structure in the same study is relatively common Growing interest in how temporal structures influence teams

a. The conceptual space of each topic domain includes the formal frameworks that guide behaviors and the enactedpatterns of interactions.

Based on the table above, Regional Apparatus Organizations in the government sphere are included in the domain Authority Structures with descriptions of patterned regularities with power (e.g. formal distribution of power over resources or decision making). Organizations must build strong structures that support critical decision making, effective monitoring, and performance reviews for strategic planning. Highlighting the importance of team performance is critical to achieving better project outcomes. Given that suboptimal organizational structures are common, it is important to understand the indicators of ineffective structures and therefore identify and address them early [15].

Discussion

Law Number 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments emphasizes the importance of regional fiscal independence by optimizing sources of original income, such as regional taxes, regional levies, regional wealth management results, as well as other legitimate income [16]. Meanwhile, PP no. 35 of 2023 concerning General Provisions for Regional Taxes and Regional Levies regulates detailed financial management mechanisms which include aspects of transparency, efficiency and accountability [17]. However, the realization of PAD in many regions still faces challenges due to weak regional organizational structures that are not responsive to local potential. Therefore, evaluating the organizational structure is urgent to ensure that regional apparatus can function effectively.

Bondowoso Regency as a research object provides a very relevant local dimension. This makes it possible to explore in more depth local factors that influence PAD management, such as local government policies and human resource capacity within the local government organizational structure.

For this research, the author carried out the organizational structure approach to PAD in Bondowoso Regency in 2 (two) types of review analysis, namely:

1) Analysis of the hierarchy and function of each field in PAD management;
2) Analysis of identifying the main tasks and functions of the organizational structure in supporting increased PAD.

1. Analyze the hierarchy and function of each field in PAD management.

Whereas with the stipulation of Minister of Home Affairs Regulation Number 90 of 2019 concerning Classification, Coding and Nomenclature of Regional Development and Financial Planning [18], there has been an adjustment to the duties and functions of the District Regional Revenue Agency. Bondowoso, and as per Bondowoso Regency Regional Regulation Number 7 of 2021[19] and Bondowoso Regency Regent Regulation Number 115 of 2021[20] the Regional Revenue Agency has the task of assisting the Regent in carrying out government affairs which are the authority of the regional government in the financial sector related to regional income. Position and organizational structure of the District Regional Revenue Agency. Bondowoso is led by the Head of the Agency who is located below and is responsible to the Regent through the Regional Secretary. The organizational structure consists of the Secretariat, Tax and Retribution Sector, PBB P2 and BPHTB Sector, UPTD and Functional Position Groups.

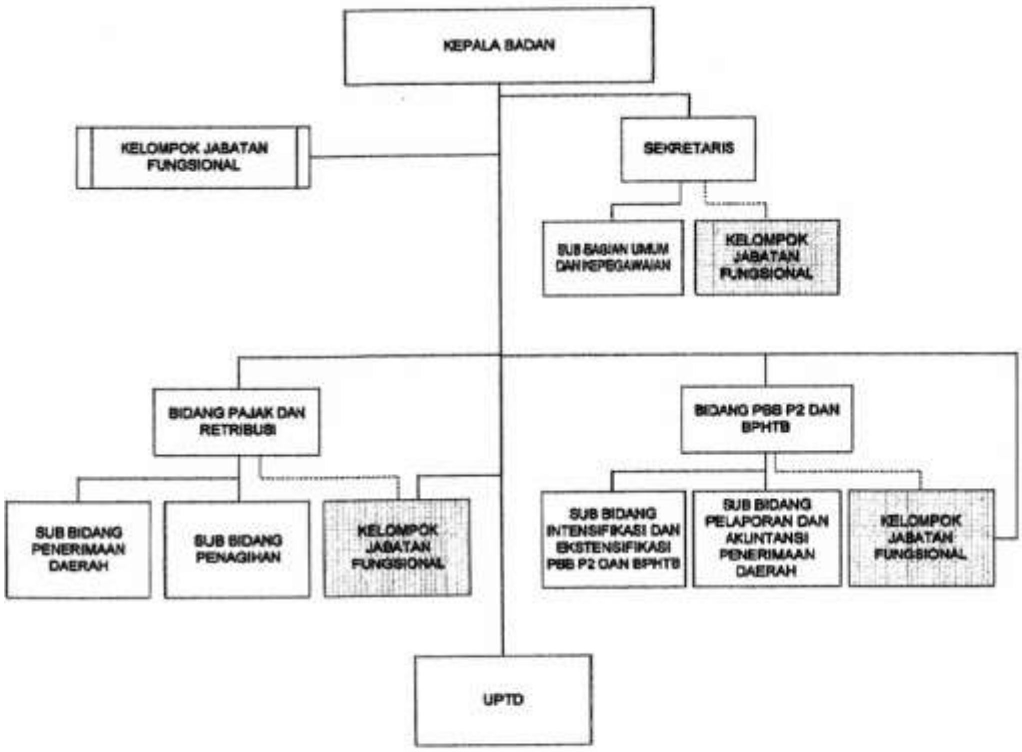

Figure 2. Bondowoso regency regional revenue agency organizational structure.

Under the Head of the Agency there are several divisions or sub-divisions which have their respective task focuses, namely:

1. Secretariat: responsible for planning, implementing, coordinating and controlling general administration activities, personnel, regional property, procurement and maintenance of regional property supporting affairs, preparation of planning, budgeting and performance evaluation as well as financial administration of Regional Apparatus.
2. Tax and Retribution Sector: responsible for carrying out government affairs in the financial sector related to the management of Regional Taxes and Regional

Retributions other than PBB P2 and BPHTB as well as carrying out revenue sharing funds and other revenues.

3. PBB P2 and BPHTB Sector: responsible for carrying out government affairs and services in the financial sector related to the management of regional income originating from Land and Building Tax and Transfer Fees for Land and Building Rights.
4. Functional Position Group: carries out the task of assisting Administrator Officials in preparing plans, implementing and controlling, monitoring, evaluating and coaching as well as reporting on each function description.
5. UPTD: elements implementing technical operations and/or certain supporting technical activities at the Agency. In this case, the UPTD of the Regional Revenue Agency is not filled in.

Table 2. Total Regional Original Income (PAD) Revenue from Bondowoso Regency for 2020-2024.

Year	Amount	Amount PAD acceptance Regional Income	% Contribution	Is.
2020	222.657.296.673,72	1.941.757.072.598,72	11,47%	Audited
2021	223.136.567.608,59	2.054.350.628.524,73	10,86%	Audited
2022	189.504.490.467,06	1.908.478.394.409,06	9,93%	Audited
2023	211.009.393.993,12	1.990.420.763.058,12	10,60%	Audited
2024	255.068.751.500,11	1.963.683.898.077,11	12,99%	Un-Audited

Source: District Regional Revenue Agency. Bondowoso

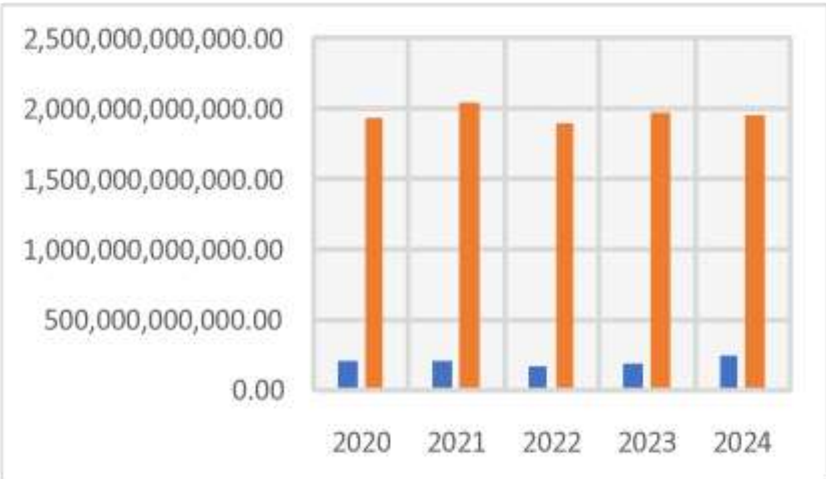

Figure 3. Comparison of Total PAD Revenue and Regional Income Bondowoso Regency 2020-2024.

In regional financial management, the income component that allows optimization is Regional Original Income (PAD). Based on table 1 and figure 2 above, the contribution of PAD during the 2020-2024 period is still low with an average proportion of 9.93% -

12.99% of total regional income. Increasing the potential for PAD through various policies and regulations by regional governments is carried out by paying attention to the burden on the level of community welfare. The policies and regulations implemented are directed at increasing regional taxes and regional levies which are aligned with the level of community income [11] This means that Bondowoso still experiences high dependence on balancing funds from the center. This dependence could be an indicator of low regional fiscal independence, which shows that Bondowoso may not have maximized its PAD potential.

Apart from that, based on the results of research conducted by R. Anggraini, 2021, Bondowoso Regency is still included in the classification of underdeveloped districts in East Java using the *Multivariate Adaptive Regression Spline* (MARS). Previously there were still 4 regencies or around 13% of the total regencies/cities in East Java Province which had the status of underdeveloped areas as stated in Presidential Regulation Number 131 of 2015 concerning the Determination of Disadvantaged Regions for 2015-2019. These districts include Bondowoso Regency, Situbondo Regency, Bangkalan Regency, and Sampang Regency. Situbondo Regency is now separated from the category of underdeveloped areas because the variables that show underdevelopment through the MARS method, namely life expectancy and literacy rates, have changed [21].

Low regional financial independence is often related to the small portion of Regional Original Income (PAD) in total regional income. This reflects regional dependence on centrally sourced funds, such as the General Allocation Fund (DAU) and Special Allocation Funds (DAK), which is higher compared to the regional ability to manage and obtain income from local resources. Regional governments can implement a number of potential strategies to encourage regional financial independence. Regional Governments, in increasing regional fiscal independence towards good or very good and independent or very independent stages, need to make various hard efforts so that PAD can increase. Regional governments can take several steps, including the following:

1. Optimizing regional tax and levy revenues as a form of effort to increase PAD.
2. Managing regional finances effectively and efficiently, including controlled regional debt management.
3. Empowerment of local potential by identifying and utilizing the potential of natural and human resources in the region to create new sources of income.
4. Collaborate with the Central Government to obtain fair and proportional allocation of funds, as well as utilize policies such as the Financial and Regional Government Law (HKPD) to strengthen regional authority in economic planning.
5. Innovation and creativity by developing innovation and creativity in preparing the APBD to support programs that can increase PAD.
6. Increase the amount of Fund Transfers from the center by increasing "Lobbying" to the Budget Agency or members of the DPR RI and DPD RI [22].

2. **Analysis identify the main tasks and functions of the organizational structure in supporting increased PAD**

The organizational structure of regional government really influences the success of regional programs, in which there are main tasks and functions (tupoksi) which play a crucial role in supporting the achievement of Regional Original Income (PAD) targets. In many cases, ineffectiveness in organizational structures (such as overlapping authority between institutions [23], [24], [25] or lack of coordination[26]) can be a major obstacle to optimal PAD management.

The following are the results of identifying the duties and functions of the Bondowoso Regency Regional Revenue Agency which have been reduced to the areas below, based on Regent Regulation Number 115 of 2021 concerning Position, Organizational Structure, Duties and Functions and Work Procedures of the Bondowoso Regency Regional Revenue Agency, in article (5), (8) and (10) are presented in table form below.

Table 3. Function identification based on Bondowoso Regency Regulation No. 115 of 2021.

Functions of Bapenda (article 5)	Field Functions Taxes and Levies (article 8)	Field Functions PBB P2 and BPHTB (article 10)
1	2	3
Formulation and implementation of policies in the financial sector related to regional income	Formulating policy materials and technical instructions for managing regional taxes and regional levies other than PBB P2 and BPHTB	Implementation of preparation of policy formulation materials and technical instructions for managing PBB P2 and BPHTB
Implementation of government affairs and public services in the financial sector related to regional income	Development and analysis and preparation of regional tax and regional levy policies other than PBB P2 and BPHTB	Developing, analyzing and preparing PBB P2 and BPHTB policies
Guidance, supervision, control and inspection of the financial sector related to regional income	Guidance and supervision of the management of regional taxes and regional levies other than PBB P2 and BPHTB	Implementation of guidance and monitoring of PBB P2 and BPHTB services
	Counseling and dissemination of regional tax policies and regional levies other than PBB P2 and BPHTB	Counseling and dissemination of PBB P2 and BPHTB policies

	Services and consultations on regional taxes and regional levies other than PBB P2 and BPHTB	PBB P2 and BPHTB services and consultations
Implementation of data collection, determination and collection of regional taxes and levies	Implementation of data collection and registration of regional taxpayers and regional levies other than PBB P2 and BPHTB	Implementation of coordination in the context of services, registration, preparation of formulations and strategic steps for PBB and BPHTB acceptance
	Implementation of regional tax management consisting of taxes on hotels, restaurants, entertainment, parking, billboards, street lighting, ground water and regional levies as well as profit sharing funds and other revenues	Implementation of PBB P2 and BPHTB management
Implementation and coordination of regional revenue collection	Implementation of activities to explore and develop regional sources of income and regional levies other than PBB P2 and BPHTB	PBB P2 and BPHTB assessments
Implementation of regional levy collection	Implementation of regional revenue administration/administration other than PBB P2 and BPHTB	
	Implementation of resolution of regional tax and regional levy problems other than PBB P2 and BPHTB	
Management of regional levies		
Preparation of collection strategies, policy evaluation and reporting in the financial sector related to regional income	Implementation of calculations, determination of regional taxes and blood levies other than PBB P2 and BPHTB	Implementation of presentation of data and information on PBB P2, BPHTB and revenue sharing funds from PBB P2 Oil and Gas, Forestry, Plantation
	Implementation of collection of regional taxes and regional levies other than PBB P2 and BPHTB	Implementation of validation of payment

	Providing facilities and infrastructure for managing regional taxes and levies other than PBB P2 and BPHTB	receipt of BPHTB Regional Tax Payment Letter (SSPD).
	Providing facilities and infrastructure for managing regional taxes and levies other than PBB P2 and BPHTB	Implementation of coordination and construction of the Land Deed Making Office (PPAT)
	Processing, maintaining and reporting regional tax and regional levy databases other than PBB P2 and BPHTB	Provision of facilities and infrastructure for managing PBB P2 and BPHTB
		Provision of facilities and infrastructure for managing PBB P2 and BPHTB
		Processing, maintaining and reporting PBB P2 and BPHTB databases
	Implementation of preparation and calculation of regional income targets other than PBB P2 and BPHTB	Implementation of monitoring and evaluation as well as program coordination
Implementation of coaching, supervision, performance and behavior assessments for subordinates in accordance with provisions for increasing discipline, motivation, work performance and career development	Implementation of coaching, supervision, performance and behavior assessments for subordinates in accordance with provisions for increasing discipline, motivation, work performance and career development	Implementation of coaching, supervision, performance and behavior assessments for subordinates in accordance with provisions for increasing discipline
Submitting reports on evaluation results, suggestions, considerations regarding duties and functions to superiors	Submission of evaluation results reports, suggestions, considerations regarding duties and functions to superiors	Submission of evaluation results reports, suggestions, considerations regarding duties and functions to superiors
Implementation of other official duties assigned by the Regent in	Implementation of other official duties assigned by the Head of the Agency in	Implementation of other official duties assigned by the Head of the

accordance with his duties and functions	accordance with his duties and functions	Agency in accordance with his duties and functions

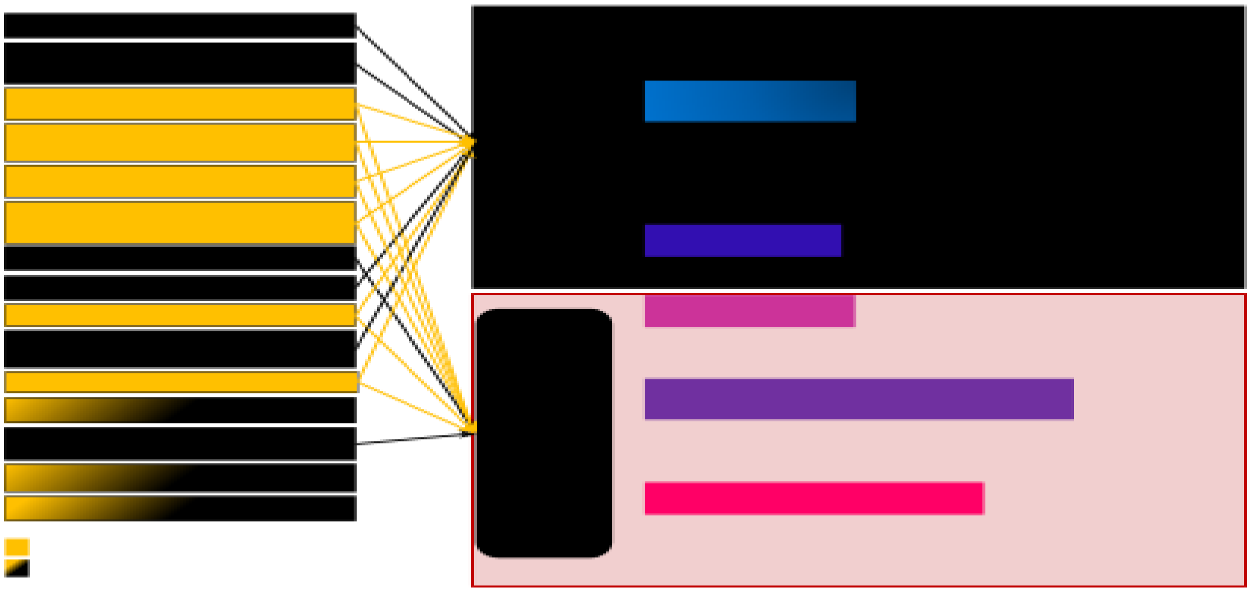

Figure 4. Identification of the division of duties and functions of the Bondowoso Regency regional revenue agency in sub-sectors based on sub-activities minister of home affairs regulation number 90 of 2019.

Domestic Regulation Number 90 of 2019 concerning Classification, Codification and Nomenclature of Regional Development and Financial Planning in Regional Revenue Management Programs which are specifically managed by the Regional Revenue Agency (page 163) including updates [18]. Figure 3 above explains which of the 15 sub-activities there are *overlapping*, one sub-activity is handled by two fields. And there are sub-activities that are not yet optimally implemented by the sector, with assistance from the Secretariat.

An overview of the implementation of the duties and functions of the Bondowoso Regency Regional Revenue Agency is guided by Permendagri No. 90 of 2019 and Regent Regulation Number 115 of 2021 as follows:

1. There is *overlapping* duties and functions between the Tax and Retribution Sector and the PBB P2 and BPHTB Sector where PBB P2 and BPHTB are part of Regional Taxes.
2. In terms of planning and policy, it is not yet optimal, especially regarding strategic policies related to managing regional income sources, preparing PAD targets and projections based on local economic potential and the dynamics of national fiscal policy. The study of PAD potential and regulations has not yet been optimal, along with the demands and challenges of achieving Regional Revenue revenues in the future, valid potential and supporting regulations are needed.

3. The digital database is not yet optimal (condition *existing*, sub-activity "Electronification of Regional Government Transactions" which has not been optimally managed in terms of data collection and management using information technology to support transparency and accountability. Limited special units or teams tasked with monitoring the development of PAD revenues in real-time, technology-based monitoring (such as digital dashboards) to track income from taxes and levies in a transparent and integrated manner.
4. The management and guidance of levies is not yet optimal, as coordinator of 12 Producing OPDs including the Health Service; Diskoperindag; Environmental Service; Department of Transportation; Department of Agriculture and Food Security; PM, PTSP and Naker Services; Disparbudpora; Department of Highways, SDA and Construction Development; Diskominfo; BPKAD; Department of Livestock and Fisheries and RSUD dr. H. Koesnadi (condition *existing*, the management of levies is under the Tax and Retribution Sector).
5. There is no field that specifically handles audits and action for taxpayers who do not comply with their tax obligations which has the potential to cause regional financial losses or supervise the implementation of PAD collection to ensure there are no budget leaks (condition *existing*, nomenclature field names, using tax type names).

CONCLUSION

Fundamental Findings : Bondowoso Regency Government based on the results of previous research in 2021 included in the classification of underdeveloped districts in East Java. The level of PAD contribution during the 2020-2024 period is still low with an average proportion of 9.93% - 12.99% of total regional income. This means that Bondowoso still experiences high dependence on balancing funds from the center. This dependence could be an indicator of low regional fiscal independence, indicating that Bondowoso may not have maximized its PAD potential. To achieve PAD revenue performance, it needs to be supported by government policies including institutional aspects, management aspects and personnel aspects. Therefore the author focuses on the Regional Revenue Agency's organizational structure approach to Bondowoso Regency PAD revenues. From the results of the discussion and discussions: **(1)** has occurred *overlapping* inter-sectoral duties and functions between the Tax and Levy Sector and the PBB P2 and BPHTB Sector, (2) not yet optimal in terms of planning and policy, (3) not yet optimal in digital databases (4) not yet optimal in the management and development of levies; (5) there is no field that specifically handles inspection and enforcement. **Implications :** General implications for PAD management (1) *overlapping* The main tasks and functions will have a bad effect when carrying out the main tasks and functions in the field and shift responsibility to each other. (2) PAD is not optimal, the PAD potential that can be achieved is not explored optimally which has an impact on low regional fiscal independence, (3) organizational efficiency and productivity is hampered, inefficient organizational structures and systems that are not yet modern waste time, energy and resources. managed less productively, (4) difficulties in facing future challenges, without good planning, policies and management, regions will have difficulty adapting to changes in regulations, economic challenges, or the needs of the community that continues to develop. **Limitation :** To overcome these implications, structural and functional improvements such as: (1) simplifying or adjusting organizational structures to reduce overlapping functions and speed up decision making and coordination, (2) increasing capacity in data-based planning (3) digitizing databases and tax/retribution management (4) strengthening education and guidance to the community and business actors regarding the importance of tax/retribution compliance. **Future Research :** Suggestions that can be made for future research are (1) using other variables that can influence PAD revenues and increasing contribution to regional independence, (2) conducting a more in-depth study/analysis to produce more comprehensive findings and policies, (3) increasing the number of districts /cities that will be tested and take samples from districts/cities outside Bondowoso, so that they can compare whether the results of this research apply to districts/cities outside Bondowoso. Expectations from the results of this research can provide *insight* which is useful for policy making in regional government as well as enriching existing literature regarding PAD management through a more efficient organizational structure.

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