# Local Government Budget Management Strategies for Optimizing Regional Revenue

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*Received: June 11, 2023; In Revised: July 29, 2023; Accepted: August 29, 2023*

**Abstract**

The presence of regional autonomy gives regional governments the authority to regulate their regional opinions. However, at the same time, regional development often results in a lack of ability of local governments to manage their budgets properly. This research then aims to look at how local governments manage their budgets to optimize Regional Revenue. This research was carried out using a descriptive qualitative approach. This research then found that regional budget management is the key to optimizing revenue. In overcoming central government dependency, efficient budget management is needed. Through monitoring, planning, and evaluation, the budget is maximized. A performance-based approach strengthens resource allocation and project assessment. Increasing regional income occurs through taxation, levies, community participation, and transparency. With good management, community involvement, and a focus on results, local governments achieve fiscal independence and local prosperity.

***Keywords:*** *Budget, Optimization, Regional Revenue.*

## Introduction

Providing regional autonomy through decentralization has opened wider opportunities for regional governments to optimize the resources they have for the welfare of the community. However, behind these opportunities, various serious challenges and problems continue to lurk. One of the prominent problems is the high dependence of local governments on the central government, especially in financial matters (Martin et al., 2022). Decentralization should give local governments more authority in making local decisions. However, in reality, regional governments are still very dependent on funds channeled from the central government. This results in local governments losing much of their freedom in making decisions related to development and resource management in their respective regions (Libert-Amico & Larson, 2020).

The fiscal dependence of local governments is increasing along with greater development demands. As a result, local governments feel limited in implementing policies that suit the needs and characteristics of their regions. They are forced to follow the rules and regulations set by the central government, which may not always match the situation on the ground. In this context, local government budget management strategies become very important (Decker, 2023). The importance of this strategy is not only to achieve optimization of Regional Revenue but also to reduce dependence on the central government. It is necessary to look for new ways that can help local governments manage their budgets more efficiently, increase Regional Revenues independently, and minimize interference from the central government (Goel et al., 2021).

The dependence of local governments on the central government also creates uncertainty in regional development planning. Local governments have to deal with budget fluctuations which are often decided by the central government. This uncertainty can hinder long-term investment and sustainable development because local governments find it difficult to plan and implement development projects that require large investments (Tingey & Webb, 2020). In addition, regional government dependence on the central government also has an impact on regional government responsiveness to the needs and aspirations of local communities. Because local governments are highly dependent on budget allocations from the central government, they may tend to listen and fulfill the desires of the central government rather than listening to the voices of the community which should be the main focus of regional development (Djalante et al., 2020).

Over the last few years, regional economic growth has become increasingly important to support national economic growth. However, local governments' dependence on the central government for budgets has hampered local governments' ability to increase their revenues. Local initiatives to increase income, such as the development of local economic sectors, are often limited by budget constraints provided by the central government (Hepburn et al., 2021). In this context, it is important to look for budget management strategies that can help local governments reduce dependence on the central government and increase Regional Revenues independently. These strategies should take into account the characteristics and potential of local resources, as well as give local governments more authority in making budget decisions (Fan et al., 2020).

By understanding the challenges faced by local governments in the context of decentralization and fiscal dependency, and by developing appropriate budget management strategies, it is hoped that local governments can be more effective in achieving development goals and optimizing Regional Revenues so that local communities can enjoy better prosperity.

## Literature Review

### *Budget Management*

A budget is a recurring numerical (amount) plan created following the approval of a program. It is a documented outline detailing an organization's operations for a specified timeframe, typically conveyed in monetary units but sometimes in terms of products or services. A budget serves as a managerial instrument for attaining objectives. Therefore, budgets are not the objectives themselves and cannot supplant the role of management (Chin et al., 2020). When preparing the budget, the following factors need to be considered:

1. Knowledge of general company objectives and policies.
2. Past data.
3. Possible development of economic conditions.
4. Knowledge of competitors' tactics, strategies, and competitors' movements.
5. The possibility of changes in government policy.
6. Research for company development (Shah, 2022).

As per Mulyadi, a budget is a quantitative operational plan, gauged in both standard currency and alternative units of measurement, spanning a twelve-month duration. In the perspective of Indra Bastian, a budget can be defined as a compilation of projections concerning expected income and expenses for one or multiple forthcoming timeframes (Laudati & Pesaran, 2023). In accordance with Catur Sasongko, a budget is a quantitatively expressed plan of activities that management intends to execute within a specific time frame. According to M. Nafarin, a budget is a documented plan outlining an organization's activities, generally expressed in monetary terms, for a specified duration (Antadin, 2022).

According to Hansen and Mowen, a budgeting system provides several benefits for an organization. Budgets compel management to prepare for the future, motivating managers to establish the overarching course of the organization, foresee challenges, and formulate future-oriented strategies. Additionally, budgets play a vital role in facilitating communication and coordination (Bukh & Svanholt, 2020). Officially, the budget conveys the organization's intentions to every employee, ensuring that all staff members are informed about their responsibilities in achieving these objectives. Preparing a budget requires cooperation between various areas and activities within the organization so coordination is highly recommended so that the budget is in line with the organization's goals (Jackson & Nowell, 2021).

To achieve its goals, corporate organizations have various functions related to achieving company goals. The budget has a function that is closely related to the four management functions, namely planning, organizing, actuating, and controlling. These four functions are unified functions that are interrelated with each other and cannot be separated (Kir & Erdogan, 2021). The budget has two main functions, namely:

1. Planning Tools
   As an integral aspect of the planning process, the budget functions as an operational blueprint, offering guidance to members of the organization in their actions. It is a plan aimed at being put into practice and furnishes objectives and instructions that each segment of the organization must attain within a specific timeframe (Rikhardsson et al., 2021).
2. Control Tools
   Within the realm of the controlling function, the budget serves as a valuable tool for evaluating whether the activities of various organizational segments align with the established plan or deviate from it. In this case the budget functions as a management standard or benchmark. As a standard, the budget is used to assess whether the activities carried out by each management are by predetermined standards or not. If the actual implementation of each management section is better than the budget, then it can be judged that the section has succeeded in achieving the predetermined plan (Matějka et al., 2021).

***Optimization***

Nurrohman suggests that optimization involves striving to enhance the performance of a task or individual unit in connection with public welfare, with the aim of attaining contentment and success from executing these activities. In the perspective of Winardi, optimization serves as a means to accomplish objectives, particularly from a business standpoint, where it signifies an endeavor to maximize activities in order to achieve the intended profits. It is evident from this explanation that optimization is only achievable when executed effectively and efficiently. In the management of an organization, the ultimate aim is consistently focused on attaining optimal outcomes in an efficient and effective manner (Sofyani et al., 2019).

According to Huda, the term "optimization" is derived from "optimal," which denotes the best or highest. Therefore, optimizing refers to the act of making something the best or highest. In essence, optimization is the procedure for enhancing something, or in simpler terms, the process of elevating something to its utmost potential. So optimization here means trying optimally for the best results to achieve the implementation of management of educational facilities and infrastructure per planned expectations and goals. Optimum is closely related to the criteria for the results obtained. A school can be said to be optimal if it obtains maximum results with minimal losses (Hannan et al., 2021).

Optimization is the results achieved according to desires, so optimization is achieving results according to expectations effectively and efficiently. As per the Ministry of Education and Culture, the term "optimization" originates from "optimal," signifying the best or highest. Optimization is frequently understood as a means to fulfill all requirements through the activities undertaken. Winardi, on the other hand, defines optimization as a method that leads to the accomplishment of goals. In a broader sense, optimization involves seeking the most favorable outcome from multiple functions provided within a specific context (Deng et al., 2022).

***Regional Revenue***

In accordance with Law No. 23 of 2014, Regional Revenue (PAD) is defined as the income acquired by a region through the collection of revenue as stipulated in Regional Regulations and statutory regulations. Regional Revenue (PAD) comprises a collection of revenue streams, which encompass local taxes, regional levies, non-tax revenues such as proceeds from regionally owned enterprises, and earnings from the management of natural resources. Abdul Halim's perspective on Regional Revenue (PAD) suggests that it encompasses all income originating from the region's original economic sources (Putra, 2020). As outlined by Mardiasmo, Regional Revenue includes income derived from the regional tax sector, regional levies, returns generated by regionally owned enterprises, earnings from the management of distinct regional assets, and other legally recognized sources of Regional Revenue. The optimization of Regional Revenue collection necessitates the commitment of the regional government to enhance the quality of public services. Overly aggressive exploitation of Regional Revenue can lead to increased burdens on the public and pose a threat to the economy (Kuswari et al., 2021).

Regional Revenue (PAD) acts as a source of income to support regional development, for example, infrastructure development. Regional Revenue is also a tool for measuring regional capabilities regarding the resources that can be extracted by the region. Regional Revenue serves as the cornerstone of regional financing. Consequently, the capacity to implement economic initiatives is gauged by the extent to which Regional Revenue can augment the Regional Budget (APBD). A higher contribution of Regional Revenue to the APBD signifies reduced reliance on assistance from the central government for the regional government (Yimenu, 2023).

As per Abdul Halim, Regional Revenue (PAD) is the income acquired by a region from sources within its jurisdiction, collected in accordance with regional regulations in line with the relevant laws and regulations. The Regional Revenue sector assumes a highly significant role, as it serves as an indicator of the region's capacity to fund government operations and regional development (Astuti, 2020).

Numerous strategies can be employed to enhance local native income, bridging the gap to its full potential or even matching it. In broad terms, there are two primary methods to maximize Regional Revenue (PAD): intensification and extensification. Intensification, in the case of levies, involves precisely calculating the potential revenue to attain revenue goals closely aligned with the potential. In contrast, the extensification approach entails identifying untapped tax sources or enticing new taxpayers to contribute to the revenue stream. Regional Revenue as intended comes from Regional Revenue (PAD), balancing funds, and other income. Based on theory, it can be seen that local original income is a source of revenue collected following applicable regional regulations, and the funds are used to finance regional development (Flores et al., 2020).

Taking into account various expert perspectives, the definition of Regional Revenue (PAD) can be summarized as the income that a region acquires through legal regulations, originating from the regional tax sector, regional levies, earnings of regionally owned enterprises, income from managing distinct regional assets, and other valid sources of Regional Revenue (Setyadi et al., 2023).

## Method

The research method used in this study is a descriptive qualitative approach. This approach was chosen because it can provide an appropriate framework for analyzing various complex aspects related to regional government budget management and optimizing Regional Revenues. The data used in this research comes from various research results and previous studies that are relevant to this research topic. After the research data has been successfully collected, the next stage is data processing. The data that has been obtained will be analyzed carefully. This analysis will provide deeper insight into the strategies and best practices that have been implemented by various local governments. It is hoped that the results of this research will provide valuable guidance for local governments in their efforts to optimize local revenues and achieve sustainable local development.

## Result and Discussion

### *Problems of Regional Government Dependence on the Central Government*

The dependence of local governments on the central government, especially in financial aspects, is an issue that influences many aspects of policies and actions taken by local governments. Analysis related to this high dependency reveals several key problems. The high dependence of local governments on the central government, especially in financial matters, is a phenomenon that has been going on for several decades. Transfer funds from the central government are one of the main sources of regional government income. This is largely due to the tax system which is still dominated by the central government. Local governments only have limited authority to impose taxes, which causes them to rely heavily on funding allocations from the central government.

The impact of this dependency is very significant on local government policies and actions. Local governments often have to adjust their policies to central government preferences to obtain additional funding allocations. This can hinder local governments' flexibility and autonomy in designing policies that better suit their regional needs. For example, local governments may be forced to prioritize programs that have central government approval or support, even if they are not local priorities.

Additionally, in many cases, local governments also tend to pursue revenue sources directed by the central government, which can lead to increased bureaucracy and regulation. Local governments sometimes experience bureaucratic obstacles in obtaining funds, so this affects the efficiency of budget use and implementation of development projects. The challenges in reducing dependency and increasing regional fiscal independence are complex. One challenge is ensuring that local governments have adequate alternative sources of income to replace transfer funds from the central government. This could include efforts to increase local tax revenues, encourage local investment, and manage natural resources efficiently.

Another challenge is creating a regulatory framework that allows local governments to be more independent in managing their finances. This includes a better understanding of fiscal risk management, better budget oversight, and building financial capacity at the regional level. Overcoming this fiscal dependency problem requires a well-planned strategy and support from the central government, which must also play a role in providing autonomy and flexibility to regional governments. This challenge is an important part of the debate over true regional autonomy, which requires concerted efforts to achieve a balance between regional government autonomy and national fiscal stability.

### *The Impact of Fiscal Dependency on Local Government Responsiveness*

The fiscal dependence of local governments on the central government has a significant impact on the responsiveness of local governments to the needs and aspirations of local communities. High fiscal dependence on the central government can reduce the responsiveness of local governments to local interests. When local governments are highly dependent on funding allocations from the central government, they tend to prioritize policies that receive support or approval from the central government. This can result in decisions being made that are not always in line with the needs and aspirations of local communities.

Other negative impacts are related to public services and local development. The dependence of local governments on transferring funds from the central government can hinder innovation in public services and regional development. Regional governments may be limited in designing innovative programs that are more suited to the conditions and characteristics of their regions because they must comply with the rules and regulations set by the central government. A concrete example is when allocated funds from the central government can only be used for certain projects that are in line with the central government's priorities, while local communities have different needs.

Efforts that can be made to increase the responsiveness of local government to the interests of local communities involve several aspects. First, there needs to be a better understanding of the needs and aspirations of local communities through community participation in regional development planning. Communities must be empowered to actively participate in determining priority policies and projects. In addition, local governments need to develop capacity and skills in planning and implementing programs that are more appropriate to the characteristics of their regions. This includes human resource development, fiscal risk management, and the development of training programs for local government staff.

Furthermore, the central government also has an important role in supporting the responsiveness of regional governments. They should give local governments more autonomy in designing development programs and policies that suit local needs. This could include adapting rules and regulations to a more localized nature so that local governments have greater flexibility in managing resources and making more informed decisions according to their local context. In this overall context, increasing the responsiveness of local governments is key to ensuring that the interests and aspirations of local communities are considered and prioritized in the development process. Good responsiveness will help create better public services and more sustainable development at the regional level.

### *Budget Management Strategies to Overcome Dependency*

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### *Increasing Regional Revenue and Local Development*

Increasing Regional Revenue independently is a crucial challenge in reducing regional government dependence on the central government and promoting sustainable local development. The first effort to increase Regional Revenue independently is to develop the local economic sector. Regional governments need to focus on developing industries that have growth potential in their regions. This involves identifying and promoting sectors with comparative advantages, as well as increasing the competitiveness of local industries. For example, local governments can support the growth of agricultural or manufacturing sectors that suit local resources and employment.

Furthermore, investment promotion is an important step in increasing Regional Revenue. Local governments must create a conducive environment for investors, both local and foreign. This involves providing adequate infrastructure, legal certainty, and attractive investment incentives. By inviting investment, local governments can increase revenue through taxes, and at the same time create jobs and increase local economic growth. Additionally, income diversification is a very important strategy. Local governments need to consider various sources of income so that they do not become too dependent on just one source of income.

Diversifying income through improving different sectors can reduce the risks associated with income fluctuations.

Case studies of success in various regions can provide valuable insight. Examples of regions that have succeeded in increasing income independently and promoting local development through specific strategies are important sources of inspiration. For example, some regions have succeeded in developing tourism as a new source of income, while others have focused on developing the technology sector or creative industries. This case study can provide valuable lessons on how to identify local potential and manage it well. It is important to understand that increasing Regional Revenue independently is not an easy task, and requires careful planning and implementation. However, with the right strategy, support from the central government, and active participation of local communities, local governments can achieve greater fiscal independence, while enhancing sustainable local development.

### *Optimizing Regional Revenue*

Regional government budget management plays a key role in efforts to optimize Regional Revenue. To achieve this goal, several important aspects must be considered. First, efficient budget management is the main basis for Regional Revenue optimization strategies. It is important to ensure that every dollar allocated in the budget is used efficiently and effectively. This involves a careful planning process, close monitoring, and regular evaluation of programs and projects financed by local governments. Efficient management also means strict expenditure control to prevent waste and unproductive budget overruns.

Furthermore, a performance-based approach is key in allocating budgets and evaluating projects. By focusing on quantitatively measured results, local governments can prioritize programs that have a significant positive impact on local income. A performance-based approach can also help identify programs that are less efficient and need to be improved or discontinued. Apart from that, efforts to increase Regional Revenue through taxation and levies are strategic steps. Local governments need to consider increasing revenue from internal sources. This could include increasing competitive and balanced tax rates, as well as improving tax compliance. In terms of levies, local governments must ensure that the rates are reasonable and follow the services provided to the community.

Finally, transparency and public participation are important elements in successful budget management. By providing citizens with greater access to budget information, local governments can ensure accountability and build public trust. Community participation in the budget planning and management process also allows them to play an active role in determining budget priorities that are more in line with local needs. Good regional government budget management is the key to optimizing Regional Revenue. Through efficient management, a performance-based approach, revenue development through taxation and levies, and transparency with strong community participation, local governments can achieve these goals and support sustainable local development.

## Conclusion

Regional government budget management is a key factor in efforts to optimize Regional Revenue. In understanding and overcoming the challenges of dependence on the central government, efficient budget management is the main foundation. Through strict supervision, careful planning, and continuous evaluation, local governments can ensure that every dollar of the budget is used to achieve maximum results. A performance-based approach is becoming an important tool in allocating resources and evaluating projects. By focusing on measurable results, local governments can identify projects that have a significant positive impact on local revenues and support local economic growth. Meanwhile, Regional Revenue can be increased through wise taxation and fair levies, as well as by activating community participation and ensuring transparency in budget management, the community feels more involved in the development process and has more trust in the regional government. Ultimately, good and strategic budget management is the basis for achieving the goals of optimizing Regional Revenue and sustainable local development. With good planning, strong community involvement, and a focus on performance results, local governments can achieve fiscal independence and ensure that local revenues are used to improve the welfare of local communities.

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