Optimizing Local Own-Source Revenue Through Retribution Policy Under Fiscal Decentralization: A SWOT-Informed Comparative Evidence Synthesis from Indonesia and Other Developing Countries

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ABSTRACT

Local own-source revenue (locally known in Indonesia as Pendapatan Asli Daerah or PAD) is a central indicator of subnational fiscal independence in developing countries, yet weak administrative capacity, fragmented retribution governance, and uneven decentralization outcomes continue to hold back its optimization. This article reviews recent evidence (2021–2026) on local revenue, retribution policy, fiscal decentralization, and tourism-linked user charges. It centers on Indonesia and draws comparative insights from Kenya, Ghana, Brazil, Iran, Malaysia, and Saudi Arabia. The study uses a structured qualitative literature review with thematic synthesis and a SWOT-informed analytical lens, screening, verifying, and coding peer-reviewed sources to map where institutional contexts converge and diverge. Retribution policy adds substantially to PAD only when digitalized administration, transparent legal frameworks, and sector-specific targeting support it, especially in tourism and waste management. Recurring weaknesses include collection leakages, low compliance, regulatory ambiguity, and limited stakeholder coordination. Opportunities arise from online collection systems, ecotourism monetization, and intergovernmental fiscal reform, while corruption, central-government dependency, and policy inconsistency pose threats. Fiscal independence does not follow automatically from decentralization. It depends on governance quality, administrative modernization, and strategic use of specific sectors. The article proposes a governance-conditional model of retribution effectiveness and offers practical recommendations for local revenue agencies, policymakers, and regional planners working toward sustainable fiscal autonomy.

Keywords: local own-source revenue; retribution policy; fiscal decentralization; SWOT analysis; tourism retribution; Indonesia

INTRODUCTION

Fiscal decentralization has become a defining feature of public sector reform across the developing world, premised on the expectation that devolving revenue and expenditure authority to subnational governments will improve allocative efficiency, accountability, and responsiveness to local preferences. In Indonesia, this expectation is institutionalized through *Pendapatan Asli Daerah* (PAD), which encompasses local taxes, retribution (user charges), revenues from separated regional assets, and other legitimate local receipts. After more than two decades of decentralization, however, many Indonesian regions remain heavily dependent on intergovernmental transfers. Retribution, often the most administratively tractable component of PAD, continues to underperform relative to its potential (Hasanah et al., 2025; Pabayo, 2025).

The importance of local revenue extends beyond accounting categories. Strong PAD signals fiscal independence, finances local public goods, and reduces vertical fiscal imbalances that distort accountability between citizens and elected officials (Fauji & Syafitri, 2024; Syahrimi et al., 2025). Retribution, in particular, links payment to identifiable services such as parking, markets, waste management, and tourism, and therefore embodies the benefit principle that underpins much of local public finance theory (Rachman, 2024; Syahputra et al., 2023). Yet the empirical record across developing countries indicates that retribution systems frequently leak revenue, suffer from outdated tariffs, and operate without adequate digital infrastructure (Ramadhan & Ifransyah, 2025; Said et al., 2024).

The literature on these issues is substantial but fragmented. One stream examines PAD components and their fiscal contribution (Indahsari, 2025; Solihin, 2025). A second focuses on retribution implementation in specific sectors such as parking, markets, and waste (Iwan & Arisman, 2023; Rizkiyah & Soleh, 2025). A third investigates fiscal decentralization's macro-fiscal consequences, including its relationship with corruption and economic growth (Syarif, 2023; Syahrimi et al., 2025). A fourth applies SWOT analysis to public policies ranging from health technology assessment to road infrastructure and education (Behzadifar et al., 2023; Dokyi et al., 2025; Ibrahim, 2026). A fifth explores tourism-based retribution as a sectoral revenue lever (Anggraini et al., 2024; Herawati et al., 2023). These streams rarely speak to one another, leaving a gap in our understanding of how retribution, governance quality, and sectoral targeting interact to shape fiscal independence.

This study addresses this gap by investigating how governance and administrative conditions shape the effectiveness of retribution policy in strengthening local own-source revenue and fiscal independence in decentralized developing countries, and by comparing these dynamics between Indonesia and other developing-country settings. Three objectives guide the analysis: (1) to synthesize recent evidence on PAD, retribution, and decentralization; (2) to apply a SWOT-informed framework that integrates governance quality and sectoral leverage; and (3) to derive comparative and policy-relevant lessons for subnational fiscal reform.

The remainder of the paper proceeds as follows. Section 2 develops the analytical framework. Section 3 outlines the literature-based qualitative method. Section 4 presents thematic findings. Section 5 discusses convergences and divergences across countries. Sections 6 and 7 outline theoretical and policy implications. Sections 8 and 9 address limitations and conclude.

LITERATURE REVIEW AND ANALYTICAL FRAMEWORK

Own-source revenue and fiscal independence

A consistent finding in recent Indonesian scholarship is that PAD remains the principal lever of fiscal independence, though its effect on growth and service delivery is conditional. Hasanah et al. (2025) report that PAD contributes positively to fiscal independence ratios but that the magnitude varies sharply across regions, reflecting heterogeneous economic bases. Indahsari (2025) shows that, in Tuban Regency, local taxes dominate PAD while retribution and separated assets contribute marginally. This asymmetry is common across Indonesian districts. Fauji and Syafitri (2024) find that PAD's growth effect is moderated by the quality of local governance, which suggests that revenue mobilization without institutional reform yields limited developmental gains. Rasyid and Dewi (2025) corroborate this conditional pattern in Banten, where local taxes and levies jointly explain a substantial share of PAD variation.

Retribution policy: design, implementation, and barriers

Retribution sits at the intersection of legal authority, administrative capacity, and citizen compliance. Aklis and Tanudjaja (2025) describe how Kupang City's law-based retribution management requires close alignment between regulation and enforcement to prevent leakage. Ramadhan and Ifransyah (2025) demonstrate that administrative system upgrades materially improve retribution effectiveness in Tapin Regency, while Said et al. (2024) provide evidence that online-based collection systems reduce discretion and increase realization rates. Rizkiyah and Soleh (2025) and Syahputra et al. (2023) highlight chronic implementation challenges in waste management and parking retribution, including outdated tariffs and weak monitoring. Iwan and Arisman (2023) show that market service retributions, while modest in absolute terms, can achieve high effectiveness when collection routines are well-institutionalized.

Fiscal decentralization and regional autonomy

Fiscal decentralization's effect on subnational performance is empirically mixed. Pabayo (2025) finds that decentralization has a positive but uneven impact on regional fiscal independence in Indonesia. Syahrimi et al. (2025) report that decentralization interacts with monetary policy to shape growth outcomes, indicating macro-fiscal complementarities. Syarif (2023) cautions that decentralization can create rent-seeking opportunities when accountability institutions are weak, with corruption partially offsetting expected efficiency gains. Arifin and Rosalia (2026), using ratio analysis for East Lampung, document persistent dependence on transfers despite formal autonomy. Mutua and Francis (2025) provide a Kenyan counterpart, showing that revenue enhancement strategies in Machakos County improve own-source revenue but face structural constraints similar to those in Indonesia.

Tourism and ecotourism retribution

Tourism is increasingly recognized as a high-leverage sector for retribution-based revenue. Anggraini et al. (2024) show that waste management retribution tied to Bogor's tourism flows directly affects environmental sustainability and revenue stability. Herawati et al. (2023) explore halal tourism retribution potential on Madura's north coast, while Shafa Salsabila and Wiralaga (2024) quantify how the number of hotels, tourists, and length of stay shape tourism levy revenue in Central Java. Saragih et al. (2024) and Made Sera Septiani et al. (2024) apply SWOT and strategic management lenses to natural tourism areas, identifying governance and stakeholder coordination as decisive variables. Aprilia et al. (2025) emphasize regulatory clarity for tourism villages in forest areas, and the *Journal of Accounting Inquiry* (2025) study of Bone Bolango illustrates tourism retribution's direct PAD contribution.

SWOT as a policy evaluation framework

SWOT analysis has matured from a managerial tool into a structured policy evaluation lens. Behzadifar et al. (2023) demonstrate its utility in mapping institutional readiness for health technology assessment in Iran; Miranda et al. (2022) apply it to HTLV-1 public health policy in Brazil; Ibrahim (2026) uses a social-equity-informed SWOT to evaluate Ghana's Free Senior High School policy; Dokyi et al. (2025) extend the framework to economic sustainability indicators in Ghana's road infrastructure; and Alshahrani (2026) operationalizes a mixed-methods SWOT for community pharmacy services in Saudi Arabia. Indra et al. (2025) apply SWOT to tourism village development in West Java. Together these studies show that SWOT, when paired with stakeholder evidence and recent literature, yields policy-relevant strategic diagnoses.

Analytical framework

Drawing these strands together, this study advances a **governance-conditional model of retribution effectiveness**. The model posits that retribution's contribution to PAD and fiscal independence is mediated by three conditions: (a) governance quality, including legal clarity and anti-corruption controls; (b) administrative capacity, particularly digitalization and tariff modernization; and (c) sectoral targeting, especially in tourism and waste management where willingness-to-pay and traceability are high. SWOT analysis then organizes the diagnostic synthesis by mapping internal strengths and weaknesses against external opportunities and threats.

METHOD

This study employs a structured qualitative literature review with thematic synthesis and a SWOT-informed analytical lens. The approach is appropriate where the research question concerns conceptual integration across fragmented but related streams (Behzadifar et al., 2023; Ibrahim, 2026).

Source identification. Candidate sources were drawn from a curated literature bank covering seven thematic domains: local own-source revenue, retribution policy, SWOT in public policy, fiscal decentralization, tourism retribution, qualitative SWOT methodology, and PAD/fiscal capacity in Indonesia. Each candidate was triaged through DOI verification, publisher metadata checks, and journal-page validation.

Inclusion criteria. Sources were retained if they (i) were peer-reviewed journal articles or indexed proceedings; (ii) addressed at least one analytical theme; (iii) were verifiable via DOI or institutional URL; and (iv) were published in 2021–2026, with limited exceptions for foundational works.

Exclusion criteria. Sources were excluded when metadata could not be verified, when entries were duplicated, or when authorship/journal information appeared incomplete to a degree that would compromise citation integrity.

Recency threshold. A minimum 80% of retained references were required to fall within 2021–2026; the final corpus exceeded this threshold.

Thematic coding. Each retained source was coded against five analytical themes (PAD/fiscal independence; retribution implementation; decentralization and autonomy; tourism retribution; SWOT methodology). Codes were then reorganized into the SWOT matrix dimensions.

Comparative procedure. Cross-country comparison drew on Indonesian evidence as the focal case and on Kenyan (Mutua & Francis, 2025), Ghanaian (Dokyi et al., 2025; Ibrahim, 2026), Brazilian (Miranda et al., 2022), Iranian (Behzadifar et al., 2023), Saudi (Alshahrani, 2026), and Malaysian (Tasya Yora Yolanda & Umanto, 2025) studies.

Rationale for SWOT. SWOT was selected because it accommodates heterogeneous evidence, integrates internal and external diagnostics, and is widely applied to subnational policy contexts (Indra et al., 2025; Saragih et al., 2024).

Findings and Analytical Synthesis

Local own-source revenue and fiscal independence

The retained evidence suggests that PAD is necessary but insufficient for fiscal independence. Hasanah et al. (2025) show that local own-source revenue strengthens fiscal independence ratios across Indonesian local governments, but the strength of this relationship depends on local economic structure. Indahsari's (2025) Tuban analysis confirms that PAD components are unevenly mobilized: local taxes dominate, while retribution and separated assets contribute marginally. Solihin (2025) reaches a similar conclusion for Palangka Raya, where fiscal capacity remains constrained by transfer dependence. Y et al. (2025) note that Tanah Datar Regency's PAD performance is shaped jointly by realization effectiveness and structural capacity, while Cahyani et al. (2025) emphasize that Riau Islands faces simultaneous challenges and opportunities tied to its archipelagic economy. Azzahra and Dewi (2025) further indicate that PAD interacts with intergovernmental transfers and integrity to shape expenditure efficiency, suggesting governance is integral to revenue translation.

Retribution collection, governance, and implementation barriers

Retribution policy emerges as a high-potential but operationally fragile revenue source. Aklis and Tanudjaja (2025) document Kupang City's effort to anchor retribution in legal compliance, while Maharani et al. (2023) show that actor coordination at the Kea-Kea Nature Tourism Park is decisive for collection outcomes. Rachman (2024) frames retribution as a strategic lever for local revenue if administrative bottlenecks are removed. Ramadhan and Ifransyah (2025) and Said et al. (2024) provide complementary evidence that administrative reform, especially digitalization, materially improves realization rates. Rizkiyah and Soleh (2025) show that waste management retribution in Indramayu suffers from tariff inadequacy and weak enforcement, while Syahputra et al. (2023) document analogous challenges in Asahan's parking retribution. Iwan and Arisman (2023) and Rasyid and Dewi (2025) confirm that effectiveness varies sharply by sector and region.

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Fiscal decentralization and regional autonomy

Decentralization's effects on local fiscal performance are conditional. Pabayo (2025) finds positive but uneven impacts on fiscal independence in Indonesia. Syarif (2023) points to corruption as a moderating threat: where accountability is weak, decentralization can amplify rent-seeking. Syahrimi et al. (2025) link decentralization to monetary policy and growth, noting that fiscal and monetary coordination matters. Arifin and Rosalia (2026) document East Lampung's persistent transfer dependence despite formal autonomy. Mutua and Francis (2025) extend the picture to Kenya, where Machakos County's revenue enhancement strategies improve own-source revenue but encounter institutional constraints comparable to Indonesia. Yulsiati et al. (2025) further show that PAD, transfer funds, fiscal capacity, and capital expenditure jointly shape regional borrowing behavior.

Tourism and ecotourism retribution

Tourism retribution performs well as a revenue sector when governance is adequate. Anggraini et al. (2024) link Bogor's waste retribution to tourism sustainability, while Shafa Salsabila and Wiralaga (2024) quantify how hotel numbers, tourist counts, and length of stay drive levy revenue in Central Java. Herawati et al. (2023) explore halal tourism retribution potential in Madura. Made Sera Septiani et al. (2024) and Saragih et al. (2024) deploy strategic and SWOT analyses to Bali's lake tourism areas, identifying stakeholder governance as decisive. Aprilia et al. (2025) stress regulatory clarity for forest-based tourism villages, while *Journal of Accounting Inquiry* (2025) demonstrates tourism retribution's direct PAD contribution in Bone Bolango. Indra et al. (2025) corroborate the strategic-management value of SWOT for tourism village development.

SWOT-based synthesis

Integrating these findings yields the following SWOT matrix.

Internal: Strengths	**Internal: Weaknesses**
Legal mandates for PAD and retribution embedded in decentralization frameworks (Hasanah et al., 2025; Pabayo, 2025)	Fragmented retribution administration and outdated tariffs (Rizkiyah & Soleh, 2025; Syahputra et al., 2023)
Sectoral leverage in tourism, markets, and parking (Iwan & Arisman, 2023; *Journal of Accounting Inquiry*, 2025)	Heavy reliance on intergovernmental transfers (Arifin & Rosalia, 2026; Solihin, 2025)
Emerging digital collection systems (Said et al., 2024; Ramadhan & Ifransyah, 2025)	Limited stakeholder coordination in tourism retribution (Maharani et al., 2023; Saragih et al., 2024)
External: Opportunities	**External: Threats**
Tourism and ecotourism expansion (Anggraini et al., 2024; Shafa Salsabila & Wiralaga, 2024)	Corruption and rent-seeking under weak accountability (Syarif, 2023)
Online tax/retribution platforms and policy reform (Said et al., 2024; Tasya Yora Yolanda & Umanto, 2025)	Macro-fiscal volatility and transfer dependence (Syahrimi et al., 2025)
Cross-country learning (Kenya, Ghana, Brazil, Iran, Saudi Arabia) (Alshahrani, 2026; Dokyi et al., 2025; Ibrahim, 2026; Miranda et al., 2022; Mutua & Francis, 2025)	Regulatory ambiguity in forest/tourism areas (Aprilia et al., 2025)

The matrix indicates that strengths and opportunities are largely sector- and technology-driven, while weaknesses and threats are governance- and institution-driven. This pattern reinforces the governance-conditional model.

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DISCUSSION

The synthesis points to one main conclusion: retribution policy strengthens local fiscal independence only when governance quality, administrative capacity, and sector targeting come together. Indonesian evidence (Hasanah et al., 2025; Pabayo, 2025; Rasyid & Dewi, 2025) and Kenyan evidence (Mutua & Francis, 2025) both show that decentralization formally empowers subnational governments but does not automatically translate into fiscal autonomy. Where digital administration and clear legal frameworks exist (Ramadhan & Ifransyah, 2025; Said et al., 2024), retribution realization improves. Where they are absent, leakages persist (Rizkiyah & Soleh, 2025).

Comparative evidence sharpens these conclusions. Ghana's Free Senior High School policy SWOT (Ibrahim, 2026) and its road infrastructure sustainability SWOT (Dokyi et al., 2025) illustrate that strategic diagnostics must engage equity and stakeholder perspectives, a lesson that applies to Indonesian PAD reform. Brazil's HTLV-1 SWOT (Miranda et al., 2022) and Iran's health technology assessment SWOT (Behzadifar et al., 2023) show that institutional readiness, not legal authority alone, determines policy effectiveness. Saudi Arabia's mixed-methods SWOT for community pharmacy services (Alshahrani, 2026) reinforces the value of triangulating stakeholder views with structural data. Tasya Yora Yolanda and Umanto's (2025) Indonesia and Malaysia comparison on entertainment tax suggests that comparative learning can identify reform pathways otherwise obscured by single-country focus.

Findings diverge on the magnitude of decentralization's benefits. Syahrimi et al. (2025) and Syarif (2023) caution that decentralization's growth and integrity effects are conditional, while Pabayo (2025) emphasizes uneven but generally positive fiscal independence outcomes. Tourism retribution evidence (Anggraini et al., 2024; Herawati et al., 2023; Made Sera Septiani et al., 2024; Shafa Salsabila & Wiralaga, 2024) suggests that sectoral leverage may be the most tractable lever where macro-institutional reform is slow.

Policy trade-offs emerge clearly. Aggressive retribution expansion without administrative modernization risks compliance backlash (Syahputra et al., 2023). Conversely, digitalization without legal clarity may shift discretion rather than eliminate it (Aklis & Tanudjaja, 2025). The evidence indicates that integrated reform across legal, administrative, and sectoral dimensions is likely necessary for sustainable PAD optimization.

Theoretical Implications

This synthesis contributes to three theoretical conversations. First, it refines fiscal decentralization theory by foregrounding governance quality as a mediating variable between formal autonomy and fiscal independence (Pabayo, 2025; Syarif, 2023). Second, it extends retribution theory by integrating administrative digitalization and sector targeting as design variables, not merely implementation details (Ramadhan & Ifransyah, 2025; Said et al., 2024). Third, it positions SWOT as a structured evidence-synthesis lens suitable for subnational fiscal analysis, complementing its established use in health and infrastructure policy (Behzadifar et al., 2023; Dokyi et al., 2025; Ibrahim, 2026; Miranda et al., 2022). Together, these contributions support a governance-conditional model in which institutional and sectoral conditions jointly determine when retribution translates into fiscal autonomy.

Practical and Policy Implications

For local revenue agencies, the evidence indicates that priority should be given to: (a) modernizing retribution tariffs in waste, parking, and market services (Rizkiyah & Soleh, 2025; Syahputra et al., 2023); (b) deploying online-based collection platforms to reduce discretion and leakage (Said et al., 2024); and (c) institutionalizing performance monitoring linked to realization ratios (Iwan & Arisman, 2023). For policymakers, intergovernmental fiscal frameworks should reward administrative capacity and anti-corruption performance rather than rely solely on formula-based transfers (Arifin & Rosalia, 2026; Syarif, 2023). For regional planners, tourism and ecotourism retribution offer high-leverage opportunities, conditional on clear regulation and stakeholder coordination (Anggraini et al., 2024; Aprilia et al., 2025; Made Sera Septiani et al., 2024). Comparative experience from Kenya, Ghana, Brazil, Iran, and Saudi Arabia suggests that mixed-methods SWOT

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diagnostics can support more strategic and equity-aware reform (Alshahrani, 2026; Dokyi et al., 2025; Ibrahim, 2026; Mutua & Francis, 2025).

Limitations

Several limitations warrant acknowledgment. The study draws on a curated literature bank and supplementary verification rather than primary data, so causal claims are inferential. Geographic coverage skews toward Indonesia, with comparative cases drawn from a limited set of developing countries. SWOT, while structured, remains interpretive and may underweight quantitative trade-offs. Future research could combine systematic review protocols (e.g., PRISMA) with mixed-methods empirical designs, integrate citizen compliance data, and extend cross-country comparisons to Latin America and Sub-Saharan Africa.

CONCLUSION

Optimizing local own-source revenue through retribution policy under fiscal decentralization is a governance problem as much as a fiscal one. The evidence synthesized here suggests that retribution can substantially strengthen PAD and fiscal independence, but only when governance quality, administrative modernization, and strategic sector targeting support it, particularly in tourism. Indonesia's experience, set alongside Kenyan, Ghanaian, Brazilian, Iranian, Malaysian, and Saudi cases, points to a common pattern. Legal authority and decentralization frameworks set the stage, but institutional and administrative conditions determine performance. A governance-conditional model of retribution effectiveness offers a useful frame for both scholarship and practice, and a SWOT-informed comparative lens provides practical diagnostics for subnational reform.

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