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Institutional Capacity of BPKAD in Increasing Local Own-Source Revenue in Southwest Papua Province

A Diagnosis of Administrative Equilibrium in a Newly Formed Autonomous Region

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ABSTRACT

The formation of new autonomous regions demands strengthening the institutional capacity of regional finance managers so they can increase local own-source revenue (PAD), yet that capacity is often read merely as a resource-shortage problem. This study analyzes the institutional capacity of the Regional Financial and Asset Management Agency (BPKAD) of Southwest Papua Province through Grindle and Hilderbrand's capacity-development dimensions—institutional context, human-resource development, organizational strengthening, enabling environment, and change dynamics. A qualitative case-study design was used; data were collected through interviews, documentation, and observation, then analyzed thematically. The findings show that institutional capacity sits in an administrative equilibrium—a stable balance at a low level in which structure, competence, and regulation lock one another onto revenue sources that run automatically. Officials are skilled at serving but are not prepared to pursue new sources; the structure is complete yet lacks owners for its functions; and operational regulation for sources that require initiative is absent, so levies are recorded at zero even though the legal umbrella is complete. The capacity foundation is not empty but filled and yet severed from its functions; strengthening it requires filling the operational-regulation layer as a lever that triggers chained adjustments in structure, competence, and incentives.

Introduction

As a newly formed region officially established in 2022, Southwest Papua Province faces a serious challenge in building the institutional capacity of the Regional Financial and Asset Management Agency (BPKAD) as the main regional finance institution. PAD contributes only about 13.95% of total regional revenue in 2025, dominated by regional taxes at up to 86.4%, while regional levies and the proceeds of separated regional wealth were recorded at zero rupiah throughout 2023–2024. This shows that the core problem is not merely a lack of economic potential but the weakness of BPKAD's institutional capacity to run finance-management functions effectively. Concrete obstacles appear in the limited technical competence of officials—most of them transferred from the parent province—the undeveloped output-based performance system, unresolved overlaps of authority among agencies, and the not-yet-integrated regional financial information system, all aggravated by the need to build fiscal institutions from scratch amid post-split asset redistribution.

The literature on regional institutional capacity emphasizes human-resource development, organizational strengthening, and institutional reform as prerequisites for fiscal success, yet theoretical understanding of *capacity building* remains generic and assumes a relatively stable initial institutional condition, without considering the context of a new region facing resource constraints from its inception. Existing studies also rarely elaborate how the dimensions of capacity interact in shaping the effectiveness of PAD management. This is relevant in Southwest Papua because the province shows a striking gap between economic potential and low fiscal performance—a gap not explained by general normative approaches alone.

Theoretical justification

At least four frameworks are commonly cited with different emphases. The UNDP framework maps capacity across the enabling-environment, organizational, and individual levels but is normative in orientation, specifying how capacity should be built rather than diagnosing why it fails; as Kacou et al., (2022) show in their fifty-year review, donor-authored capacity frameworks have tended to evolve dialectically, each successive model emerging to remedy the shortcomings of the last rather than to explain persistence of failure. The five core capabilities of (Brinkerhoff & Morgan, 2010a) see capacity as systemic but are too abstract for a single organization. The management capacity of (Ingraham, 2007) is relevant to fiscal governance but assumes mature institutions. (Grindle & Hilderbrand, 1995) framework places human-resource development, organizational strengthening, and institutional reform and the enabling environment as one interdependent system embedded in its context. It is chosen because it best fits a new region: multidimensional yet operationalizable, and treating capacity as embedded in the social, political, and economic environment. Its interdependence thesis provides diagnostic power to explain why capacity weaknesses can mutually reinforce and persist; the framework has been tested across developing countries (Danso & Opoku, 2025; Fernandez & Madumo, 2024; Lagunes-Gómez et al., 2022).

From this framework, capacity is elaborated into five interlocking dimensions. **Institutional context** concerns the order, norms, and values that determine an organization's legitimacy and room to function (García-Vegas, 2024; Scott, 2014). **Human-resource development** concerns the ability to recruit, train, and retain officials with specific competencies (Fernandez & Madumo, 2024; Krause et al., 2006). **Organizational strengthening** concerns structural design, authority, systems, and procedures, whose success depends on practice rather than formal completeness (Danso & Opoku, 2025; Pollitt & Bouckaert, 2017). **The enabling environment** covers regulatory frameworks and inter-organizational relations; fiscal capacity grows only in an environment of mutually complementary incentives, and without it becomes trapped in a low equilibrium (Besley & Persson, 2011; Zia ud din et al., 2023). **Change dynamics** concerns an organization's ability to keep improving as an endogenous process (Brinkerhoff & Morgan, 2010b; Cummings et al., 2016; Schneiberg & Lounsbury, 2018). The analytical framework is presented in Figure 1.

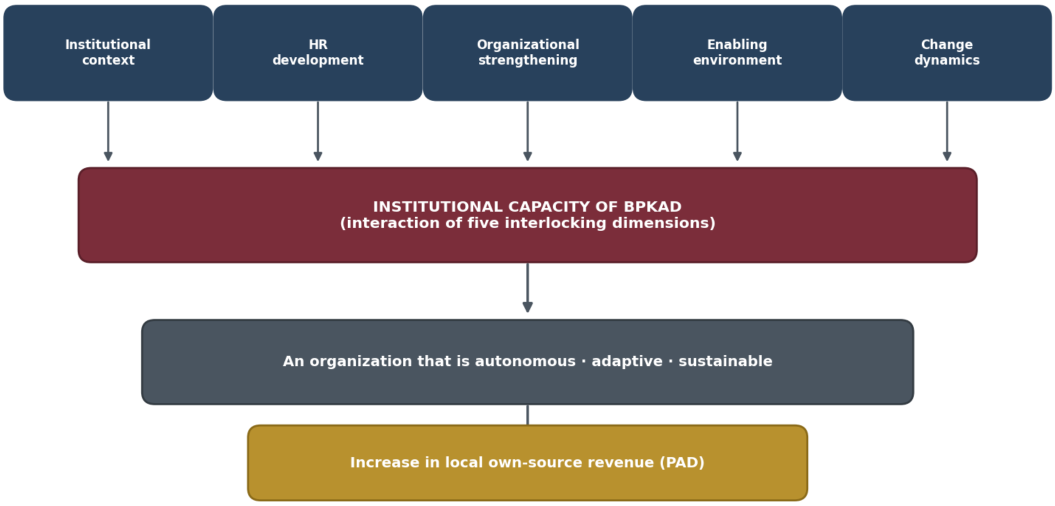

Figure 1. Analytical framework of the study

Methode

The study uses a qualitative approach with a case-study strategy to understand in depth the dynamics of BPKAD's institutional capacity in increasing PAD. A case study was chosen because it enables contextual understanding of the phenomenon and explains relations among factors in a real setting (Yin, 2018). BPKAD of Southwest Papua Province was selected as the locus because, as the finance institution of a new province, it faces the specific challenge of building capacity from scratch. Data comprise primary data (interviews and observation) and secondary data (RPJMD, BPKAD strategic plan, budget realization reports, and related regulations).

Informants were selected purposively, including the head of BPKAD and structural officials, technical staff for planning–budgeting–asset management, officials of the Regional Personnel Agency handling competency development, officials of the Organization Bureau, and members of the Southwest Papua legislature on regional finance. Data were collected through semi-structured in-depth interviews, direct observation of administrative practice, and documentation study of policy, regulation, and performance reports. Analysis used the interactive model of Miles et al., (2020)—data condensation, data display, and conclusion drawing and verification—with trustworthiness maintained through source and method triangulation, member checking, and an audit trail.

Results And Discussion

Institutional context: building while running

BPKAD's capacity cannot be separated from the conditions of its birth. It was born together with the province in 2022, in a state this study calls building while running: from day one it was required to prepare budgets, collect taxes, administer finances, and report performance, while its own institutional foundation was not yet laid—the structure was still being arranged, most officials were transfers from the parent province, subordinate regulations were not yet formed, and even the RPJMD was unfinished. There is a fundamental difference between an organization that is built and then operated and one that is operated while being built: in the latter, demand precedes capacity, so the organization prioritizes routine functions whose patterns are already familiar and postpones functions that require design from scratch. That trace of emergency prioritization is what now crystallizes into the face of its capacity.

One feature of this case is the position of Samsat. The one-roof vehicle administration system is not owned by the province alone but is a cooperation of the police, the provincial government, and the traffic-accident insurance provider. A new province benefits from inheriting a revenue machine that works immediately—the vehicle-registration requirement ensures taxpayers come to the counter without the province needing to build its own capture system. Yet this benefit hides a subtle trap: the revenue flowing abundantly from this inherited machine can create the impression that regional collection capacity is working, when what actually works is a national system that happens to empty into the regional treasury. This tension between impression and reality is one of the most important threads of the analysis.

The fiscal picture shows the stakes (Figure 2). Nominally, PAD rose sharply from about IDR 73 billion (2023) to about IDR 306 billion (2024), then corrected to about IDR 286 billion (2025) and is projected to fall again to about IDR 249 billion (2026). PAD's contribution to total revenue did rise, but this rising proportion is deceptive when read alone, since it owes more to falling central transfers than to PAD growth, which is in fact declining nominally. The local tax ratio to GRDP tells the same story: rising from 0.196% (2023) to 0.641% (2024), then correcting to 0.489% (2025). The PAD structure is lopsided: taxes contribute two-thirds to nearly all of PAD—chiefly vehicle taxes and title-transfer fees via Samsat—while levies were entirely unrecorded through 2023–2024 and appeared only in 2025 at a nearly symbolic value, amid the potential of fisheries, world-class marine tourism in Raja Ampat, forestry, and mining.

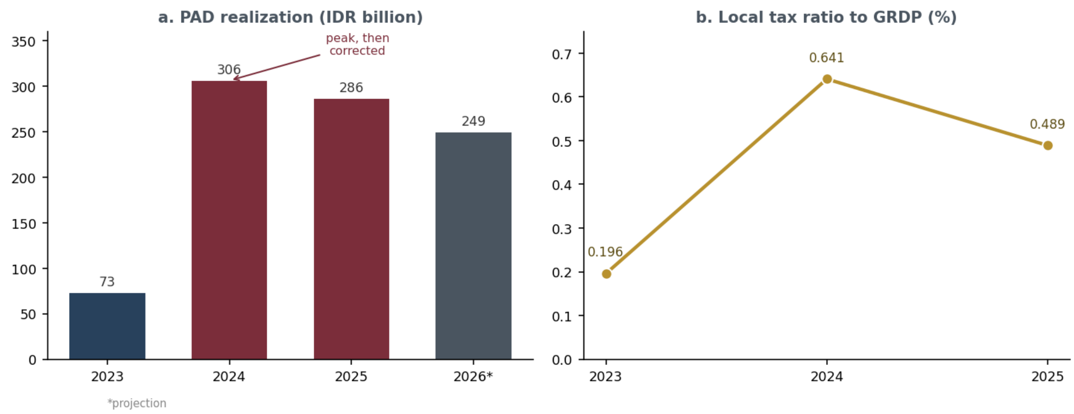

Figure 2. Fiscal picture of PAD in Southwest Papua Province, 2023–2026
Compiled from budget-realization documents; the 2026 figure is a projection.

Human-resource development: a logic of utilization

HR management runs on a logic of utilization rather than development: the organization performs its functions by relying on the stock of competence officials brought from prior experience, without investing to build the new competencies its new mandate demands. Officials are generally degree-holders and are judged capable of doing their tasks based on experience—a judgment that sounds positive yet reveals the nature of the problem: the ability relied upon is the ability to perform familiar tasks (revenue-administration routines carried from the parent province), not the ability to meet a new province's distinctive challenges—mapping unmapped potential, building collection systems for revenue never before collected, or enforcing compliance on taxpayers never before administered. The sense of sufficiency in existing competence is measured against yesterday's work, not today's mandate.

The nature of the problem becomes clear when one traces which competencies officials themselves admit are most lacking. What emerges is not generic competence but three core competencies of the regional taxation cycle: assessor, examiner, and bailiff. All three share a striking trait—each is needed to *pursue* revenue, not to *wait for* it. The assessor gauges the potential of undocumented objects (the gateway to revenue expansion); the examiner tests taxpayer compliance, especially on *self-assessment* taxes; the bailiff conducts active collection up to seizure. The simultaneous absence of all three is not a scattered coincidence but one coherent pattern: BPKAD is capable of administering revenue that arrives on its own, but not yet capable of extracting revenue that requires initiative (Table 1).

Table 1. Competency-gap matrix of PAD-management officials

Fiscal function	Competency required	Availability	Meaning for capacity
Serving revenue that arrives	Assessment admin., bookkeeping, reporting	Adequate (inherited experience)	Routine function runs smoothly
Gauging new-object potential	Assessor	Empty	Revenue expansion cannot begin
Testing self-assessment compliance	Examiner	Empty	Revenue without substantive oversight

Fiscal function	Competency required	Availability	Meaning for capacity
Actively collecting arrears	Bailiff	Empty	Enforcement stops at warning letters

Source: compiled from interviews and document review, 2026.

The dividing line between available and empty competencies is not one between easy and hard, but between two fiscal orientations: serving revenue that arrives and pursuing revenue that has not yet arrived. This gap never gets filled because training plans have halted under budget-efficiency policies from both center and region—a policy paradox: efficiency meant to heal finances instead cuts the only channel of competency investment precisely in the region at the most decisive phase of forming its capacity. A hard-to-break loop forms: low fiscal capacity breeds dependence on transfers; dependence subjects the region to efficiency discipline; and efficiency discipline eliminates the competency investment needed to escape that low capacity. Here, for the first time, an obstacle in the environment dimension spreads into the human dimension.

One performance instrument runs in an institutionalized way: quarterly tax-collection incentives under Government Regulation No. 69 of 2010. It usefully spurs work morale but has a limit important to this article's argument: incentives based on beating targets work only on sources already running and already targeted; untapped sources have no target, and what has no target never yields incentives. From a rational official's standpoint, energy is best allocated to work whose target exists and whose overshoot is rewarded, not to pioneering with nil reward. Moreover, an overshoot that is too large can be read the other way—as a sign the target was set far below potential—so a system that rewards overshoot without testing target reasonableness creates a hidden interest in setting low targets.

Organizational strengthening: formalization without functionalization

The main finding here can be stated in one proposition: BPKAD has achieved organizational formalization but not functionalization. Formalization refers to the presence of formal apparatus—structure, division of tasks, written procedures; functionalization refers to a state in which every function the mandate demands actually has an owner, runs, and is interconnected. In formalization, BPKAD's achievement is not small: the structure is formed down to the Samsat technical units in the regencies/cities, and a dozen-plus standard operating procedures are neatly documented. Yet a review of all the SOPs shows nearly all of them govern two things: internal document flow and service to taxpayers who come. Not a single procedure was found on how the organization identifies unregistered objects, maps new potential, reaches taxpayers who do not come, or carries active collection through to completion.

The void in "pursuit" procedures is not a documentation oversight but an honest mirror of the organization's institutional consciousness about what its work is—and it dovetails exactly with the void in assessor, examiner, and bailiff competencies: both are silent on the extensification function. Here the province's most striking fiscal phenomenon finds its institutional explanation. Levies unrecorded through the first two years occurred not because potential was absent—fisheries, tourism, and leasable regional assets are real—but because in the organization's architecture not one unit is clearly assigned, targeted, equipped with procedures, and held accountable for extracting levies. The principle is simple yet fundamental: revenue with no owner will never be collected, however large its potential and however complete its legal basis.

Normatively, the PAD-management chain spans ten links from data collection to oversight. But the organization's energy concentrates on the middle links—assessment, payment, validation, deposit, bookkeeping, reporting—where all SOPs exist and the digital system works; while both ends of the chain are the thinnest. Upstream, the data collection that runs is over objects that register, not fieldwork to find them; downstream, the oversight that runs is evaluation of achievement against target, not oversight of material compliance or of untapped potential. The PAD chain in Southwest Papua is thus strong in the middle and weak at both ends—yet it is precisely those ends that determine whether the revenue base grows. The digital system follows the same pattern: sophisticated at channeling what exists, silent on what does not, and improvised toward what is new—so technology functions as a multiplier of institutional orientation, not as capacity itself.

Enabling environment: an illusory regulation

This dimension yields the sharpest finding: the enabling environment for PAD management is lopsided not only by regulatory hierarchy but above all by revenue type. For regional taxes, the regulatory framework is complete and even layered—Law No. 1 of 2022 and Government Regulation No. 35 of 2023 nationally, then Governor Regulation No. 27 of 2024 as a transitional instrument and Regional Regulation No. 3 of 2025 as the definitive basis. But that layered completeness stops at taxes: to date, there is no implementing instrument dividing levy-collection authority among technical agencies and its working relations with BPKAD, no formally grounded institutional arrangement, an RPJMD still being finalized, and a Regional Regulation enacted without an academic paper (Table 2).

Table 2. Availability matrix of PAD-management regulatory instruments

Layer / instrument	Status	Institutional implication
Law 1/2022; Gov. Reg. 35/2023 (national)	Available	Mandate and collection framework bind the province
Gov. Reg. 27/2024 (transitional)	Available	Tax collection can run before a Regional Regulation exists
Regional Reg. 3/2025 on Taxes & Levies	Available, no academic paper	Definitive legal basis; weak potential analysis

Layer / instrument	Status	Institutional implication
Operational levy instrument across agencies	Absent	Levies without owner; coordination without mandate
Decree on the management agency's arrangement	Absent	Institutional consolidation not formally grounded
RPJMD of Southwest Papua Province	Being finalized	PAD strategy slow to bind the five-year framework

Source: compiled from regulatory-document review, BPKAD presentations, and interviews, 2026.

This asymmetry speaks volumes: for taxes, mostly running automatically, two regulatory layers are prepared; for levies, the only revenue group that entirely requires regional initiative, not a single operational instrument is prepared. That revenue keeps flowing despite empty operational regulation is only possible if that revenue does not depend on regional operational regulation—and indeed it does not: vehicle taxes flow through Samsat (a three-agency national system), cigarette tax is collected centrally and shared, and fuel tax is self-deposited via *self-assessment*. All these keep yielding even if the province issues not a single implementing rule. The revenue taken as proof that regulation works well is therefore not the work of the regional framework but of automatic systems that happen to empty into the regional treasury.

Here the dimension's most important interpretive finding is born. Stable revenue routine creates a perception of regulatory sufficiency that is not merely factually mistaken but institutionally dangerous, for it removes the urgency to complete the framework: an organization only fixes what it feels to be a problem, and when the void is covered by automatic revenue flow, that void persists indefinitely. The real test is not the automatic sources but the levies that require initiative—and there the result is bare: zero for two years. This case extends Grindle's concept of the *enabling environment* with a third possibility beyond the support–obstruct spectrum: an illusory regulatory environment—appearing complete when viewed from the top of the legal hierarchy but not operational at the layer that determines action, and precisely because it appears complete, its void is not felt as a problem—harder to reform than an environment that openly obstructs.

Change dynamics: impetus from outside

This picture is not entirely static. From late 2025 to early 2026, three dynamics show the organization beginning to move (Table 3). **First**, the drafting of a PAD-improvement roadmap through a two-day workshop and a PAD Acceleration Team spanning fifteen agencies—an embryo of the coordination architecture long absent, yet held precisely because facilitated by a development-partnership program outside the bureaucracy. **Second**, the start of heavy-equipment tax collection as the first extensification test case; it was mandated by Law No. 1 of 2022 (not a regional initiative), piggybacked onto the Samsat counter with a separate app, its assessment stage simplified, and an internal meeting itself noted that no special owner had been designated—so the no-owner pattern recurs on a new tax. **Third**, a shift in awareness in BPKAD's official presentation (April 2026) that begins to diagnose its own problems and formulate a four-pillar strategy, triggered by the 2025 revenue correction and a central local-tax-ratio indicator—an out-of-routine benchmark that had never existed before.

Table 3. Institutional change dynamics and the origin of their impetus

Dynamic	Origin of impetus	Meaning for the findings
PAD roadmap; Acceleration Team across 15 agencies	Development-partner facilitation (external)	Embryonic coordination architecture; change brought by an outside hand
Heavy-equipment tax extensification	Mandate of Law 1/2022 (central)	Piggybacking on the old machine; the no-owner void recurs
Local-tax-ratio strategy (four pillars)	Revenue correction; central LTR indicator	The organization begins naming its problem; the alarm comes from outside routine

Source: compiled from workshop documents, meeting minutes, and BPKAD presentations, 2026.

Cross-dimension synthesis: administrative equilibrium

The three dimensions are not standalone findings. BPKAD's institutional capacity is trapped in what this study calls an administrative equilibrium: a balanced state in which all institutional components lock one another onto managing sources already running, so that no component generates pressure to expand toward untapped sources (Figure 3). The mechanism: the void in operational regulation means the cross-sector levy-extraction function never becomes any unit's formal mandate; consequently that function has no owner in the structure and is never written into procedure; because it is not in structure or procedure, no formal need ever arises for assessor, examiner, and bailiff competencies; while incentives based on beating targets reward the persistence of this very state. The loop closes: because no competency and no unit works new sources, no internal pressure ever arises to issue the operational regulation over those sources.

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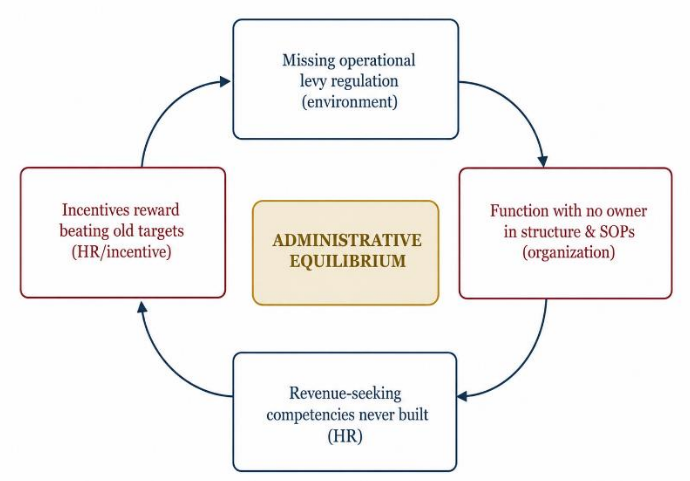

Figure 3. The cross-dimension interlocking mechanism (administrative equilibrium)

What makes this equilibrium endure is that it is not felt as failure by the organization within it. Revenue keeps flowing from automatic sources, targets are even exceeded, incentives are paid, the quarterly evaluation forum runs regularly—all the routine indicators glow green. The province's fiscal face (low autonomy, a narrow tax base, years of zero levies) is the price of that equilibrium, but that price long fails to appear in any daily-monitored indicator, so it never becomes an alarm. The three change initiatives complete this proposition rather than refute it: none arises from the equilibrium's internal mechanism—all come from a central mandate, an external facilitator, and an alarm that sounds only when automatic revenue shrinks—and when they arrive, the organization's first response is to absorb them into the old pattern. A low-capacity balance does not dismantle itself; it can only be disturbed from outside.

The capacity weakness at BPKAD of Southwest Papua Province is not chaos but a regularity, and that very regularity is what makes it endure. Read through Grindle & Hilderbrand, (1995), this state both affirms and extends the theory it rests on. Cross-dimension linkage holds down to the smallest part: a structure without a function owner pairs with officials lacking assessment and examination competence, and both pair again with absent operational regulation. Yet that framework, like most capacity literature, assumes a positive direction of linkage—progress in one dimension lifting another. This case shows the same linkage can move the opposite way: weaknesses across the three dimensions do not cancel but support one another, producing a stable balance precisely because every part is consistent in its weakness. This is the study's main contribution—capacity interdependence can work to lock, not only to drive.

Why the arrangement hardens is explained by state-capacity literature. Besley and Persson (2012) show fiscal capacity grows from complementary, clustering investments, so a region can be trapped in a low-capacity balance when no part pushes another to step further. At BPKAD, the trap works through incentives: when reward flows from beating targets on automatic sources, pioneering new sources becomes costly and unrewarded work. Its clearest form is formalization without functionalization, and institutional theory sharpens it— Scott,

(2014) stresses that institutions are supported not only by formal rules but also by shared values and everyday habits; a structure unsupported by both remains a shell. Hence even enacting a Regional Regulation does not automatically animate levy collection, a reminder that organizational strengthening is measured by the meeting of rules with owner, procedure, and work habit, not by document completeness (García-Vegas, 2024; Krause et al., 2006).

The change-dynamics dimension gives the decisive test. Grindle and Hilderbrand see capacity as a process, and that process turns out not to move from within—consistent with Ingraham, (2007)warning that capacity development is essentially an endogenous process that cannot simply be injected from outside. When impetus comes from outside without rooting in an internal mechanism, the organization absorbs it into the old pattern, as in the heavy-equipment tax response that piggybacks on the old machine and postpones designating an owner—a pattern consistent with Zia ud din et al., (2023) observation that reform often stops on paper and with Brinkerhoff & Morgan, (2010a) view that making the state truly work demands more than forming its structure. What can be added is an explanation of the cause of that absorption: not active rejection but the pull of a balance that always returns every single push to its original position.

From here flow the implications. If cross-dimension weaknesses lock one another, then an intervention targeting a single dimension—training without structural change, or regulation without competency building—will almost surely be absorbed and neutralized by the existing balance. The most promising lever is the long-empty operational-regulation layer: issuing a rule that affirms the division of authority and function owner is a knot that, once untied, forces chained adjustments in structure, procedure, competency needs, and incentives at once. This view sharpens Grindle and Hilderbrand at the level of practice: rather than building all three dimensions in parallel hoping they meet, it is more apt to seek one knot whose untying spreads through the whole system. As a qualitative case study, what is offered is analytic generalization—a proposition about how cross-dimension weaknesses can lock one another in an organization born while building—whose applicability to other new regions is open to testing.

Conclusion

BPKAD's institutional capacity in Southwest Papua Province cannot be separated from the conditions of its birth—established together with the province in 2022, so it had to work while building itself. On human resources, officials mostly transferred from the parent province are adept at routine taxes but not yet able to seek new sources, examine the correctness of deposits, or collect arrears, and this gap is hard to close because training is hampered by budget efficiency. On organization, structure and procedures are neatly arranged yet almost all govern only how to serve taxpayers who come, with no rules for pursuing new objects, so much potential has no one responsible. On the environment, tax rules are complete and layered, but rules on levies and inter-agency division of tasks are nearly absent, so fisheries and tourism levy potential stays untapped. As a result, revenue that appears to flow smoothly in fact comes mostly from the center's automatic systems, not from the region's real effort.

Yet since late 2025 signs of movement have appeared—a cross-agency roadmap, heavy-equipment tax extensification as a first trial at pursuing revenue, and BPKAD's own awareness in openly acknowledging its weaknesses—though still largely driven from outside. The direction offers hope that BPKAD is beginning to shift from merely tidy in form toward truly autonomous and active. Because cross-dimension weaknesses lock one another, strengthening cannot be piecemeal. It is recommended that BPKAD promptly complete the implementing instrument for regional levies as a lever, strengthen assessment, examination, and collection competencies, and turn still-provisional change initiatives into permanently institutionalized policy. The administrative equilibrium is not a final conclusion but a diagnostic foundation still awaiting completion by analyses of collaboration capacity and the institutionalization of local wisdom within one integrated model of institutional-capacity strengthening.

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