



OPEN ACCESS

Citation: Fathurrahman, Safitri, J., Munizu, M., & Nasir. (2024). Strategy for Optimizing Regional Original Income (PAD) Through Innovation and Collaboration in Central Lombok Regency. *Jurnal Bina Praja*, 16(2), 347–359. <https://doi.org/10.21787/jbp.16.2024.347-359>

Submitted: 22 June 2024

Accepted: July 2024

Published: August 2024

© The Author(s)



This work is licensed under a [Creative Commons Attribution-NonCommercial-ShareAlike 4.0 International License](#).

ARTICLE

Strategy for Optimizing Regional Original Income (PAD) Through Innovation and Collaboration in Central Lombok Regency

Fathurrahman ¹, Julia Safitri ², Musran Munizu ³, Nasir ⁴

^{1,2}Universitas Terbuka, Indonesia

³Universitas Hasanuddin, Makassar, Indonesia

⁴Politeknik Negeri Ujung Pandang, Makassar, Indonesia

✉ fathurrahmanmaks@gmail.com

Abstract: This study discusses the condition of Regional Original Revenue (PAD) which consists of tax components, levies, results of separated regional assets, and other revenues that are considered legitimate. In addition, this study emphasizes the preparation of a strategy for optimizing Regional Original Revenue (PAD) which emphasizes innovation and collaboration so that the results and targets for increasing PAD in Central Lombok Regency can be achieved. The importance of innovation as a transformer and collaboration in building networks in Central Lombok Regency. This study uses a descriptive qualitative approach using some LKPD data for the last five years from 2019-2023. In addition, the method used in preparing the strategy is more result-oriented and more positive with the SOAR approach by analyzing strengths, opportunities, aspirations, and results. At the same time, the study locus is Central Lombok Regency. This study found that optimizing local revenue through sustainable policies is an important step in strengthening regional finances. Local governments can sustainably increase tax revenues, support regional development, and improve community welfare using appropriate strategies and comprehensive policies. Annual growth rate: the average percentage of growth each year is 10.25%, and the annual growth rate experienced negative PAD growth (-21%). Some strategies that can be developed to optimize PAD through innovation and collaboration are to create innovations in the local taxation and levy sector, both in terms of collection and recording. In addition, strengthening networks and collaboration with various parties will make it easier for the Central Lombok Regency Government to map potential sectors that can be utilized to increase PAD.

Keywords: Strategy; Optimization; Innovation; Collaboration; PAD; Local Finance; SOAR; Central Lombok Regency.

1. Introduction

Local governments in Indonesia face challenges in generating sufficient revenue to fund public services and infrastructure. Economic development is becoming increasingly important as local governments must explore innovative strategies to increase their revenue streams without resorting to tax increases ([“Guest Editorial: Transcutaneous Fetal Pco2 Monitoring During Labor — An Introduction to the Eec Multicenter Trial,” 1987](#)). Transforming local government management is critical to driving economic and social development. Efficient service delivery, organizational design, and strategic resource allocation are essential components. By adopting a holistic, data-driven approach to revenue optimization, local governments can position themselves for long-term sustainability and sustainable growth ([“Guest Editorial: Transcutaneous Fetal Pco2 Monitoring During Labor — An Introduction to the Eec Multicenter Trial,” 1987](#); [Madinah & Michael, 2018](#); [Pawi et al., 2012](#); [Polyando, 2022](#)). Meanwhile, the IMF measures a country’s economy based on its expected gross domestic product (GDP). Indonesia’s Gross Domestic Product is expected to reach \$1.4 trillion in 2023. This figure represents 36.7% of ASEAN’s total Gross Domestic Product or 1.4% of the global Gross Domestic Product (World Economic Outlook October 2023 edition on the IMF website ([Fathurrahman & Fitri, 2024](#)).

Indonesia’s economic growth was 5.11% annually from the first quarter of 2024 to the first quarter of 2023. The Business Sector, Government Administration, Defense, and Mandatory Social Security experienced the highest growth of 18.88 percent in production, and the Household Nonprofit Institution Consumption Expenditure Component (PK-LNPRT) experienced the highest growth of 24.29 percent in expenditure. In the first quarter of 2024, the Indonesian economy contracted by 0.83%. In the first quarter of 2024, the Indonesian economy contracted by 0.83%. In terms of production, the Education Services Business Sector experienced the highest growth of 10.34%, a component of expenditure ([BPS - Statistics Indonesia, 2024](#)). The success of public sector organizations is determined by the government’s ability to provide good public services ([Fathurrahman, 2023](#)).

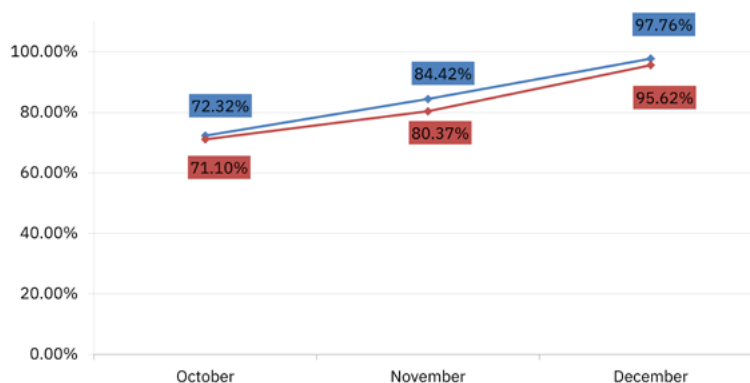


Figure 1. Trend Graph of Regional Revenue and Expenditure Budget Realization for Provinces, Regencies, and Cities Throughout Indonesia for the 2022–2023 Fiscal Year

Source: Data from the Directorate General of Regional Financial Development, Ministry of Home Affairs

The percentage trend of Regional Revenue and Expenditure Budget realization for Provinces, Regencies, and Cities for the 2022-2023 fiscal year has increased, as seen in [Figure 1](#) Central Lombok Regency can develop and optimize all available potential. Exploring and optimizing existing potential can generate income categorized as Regional Original Income (PAD). [Vinuzia \(2023\)](#) discloses components of Regional Original Income, including regional taxes, regional levies, results of separated regional

asset management, and other legitimate PAD. In the 2019-2023 LKPD, it can be seen that the development of the budget and PAD realization are as depicted in Figure 2.

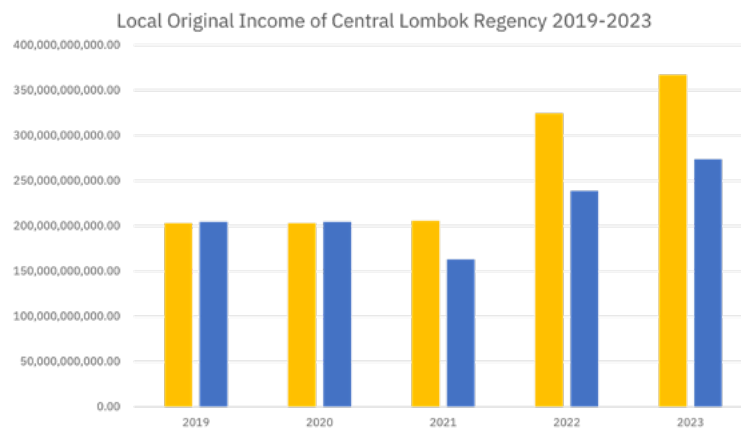


Figure 2. Graph of Regional Original Income of Central Lombok Regency 2019-2023

Source: processed from 2019-2023 LKPD data

In 2022, there was a decrease in the realization of Regional Original Income due to a deficit in tax targets, especially entertainment tax (Rosidi, 2023). In addition, initial information obtained from informants shows various obstacles in optimizing Regional Original Income. The lack of a collaborative climate between stakeholders has caused several sectors to run alone. Meanwhile, in the digitalization era, innovation and utilization of information and technology are needed in the implementation and improvement of Regional Original Income.

If it is seen that a significant increase influences the regional spending pattern in Regional Original Income, the flypaper effect phenomenon did not occur from 2005 to 2020. This means that the central government can give special authority to regional governments to collect appropriate regional taxes and levies. Central government can do this by providing new sources of regional taxes, restructuring types of taxes, simplifying types of levies, and aligning regional government regulations with the central government.

Innovation is an important element in the strategy to increase Regional Original Income. Innovation can help create new products and services that can increase regional competitiveness. Increasing Regional Original Income through collaboration between various parties, both government, private sector, and community, is very important. Collaboration allows various parties to work together to achieve common goals, as seen in efforts to attract more tourists that positively impact Regional Original Income. In Central Lombok, collaboration can be done by involving various parties that contribute to developing tourism, agriculture, and creativity. Improving human resources (HR) and educational innovation are important ways to encourage sustainable local economic development and increase Regional Original Income (Lestari et al., 2024).

In addition, several regional governments in Indonesia use information technology to help with administrative work. Tax payments are made easier with several innovations that directly impact Regional Original Income (Hidayat & Sunarharum, 2023). Besides innovation, collaboration must be considered when developing a strategy to optimize regional original income. Fitri et al. (2023) recommend that the government, private sector, and local communities work together to overcome challenges and realize innovation in the traditional weaving tourism industry in Central Lombok Regency. This will also contribute to optimizing Regional Original Income in Central Lombok Regency.

If we look at several factors that hinder the optimization of Regional Original Income, Utomo & Juaini (2023) revealed that the policy was relaxed as a result of the COVID-19 disaster, the shortage of human labor, the number of people working in the field, and the lack of supporting facilities and infrastructure. In addition, to increase revenue throughout East Lombok Regency. In addition, the implementation of sanctions that were not carried out due to pandemic regulations, and there have been no efforts to increase public awareness. The strategy to increase PAD in South Sulawesi based on the results of the Analytical Hierarchy Process (AHP) is through (a) innovation in sources of revenue, (b) infrastructure development, (c) improving human resource skills in managing Regional Original Income, (d) increasing regional tax revenue, and (e) building a network of cooperation between institutions and related agencies (Zulfikar et al., 2023). Zakaria and Syahputra (2022) emphasizes the importance of optimizing Regional Original Income to realize regional fiscal independence in West Java. Several factors influence the optimization of Regional Original Income in West Java, including high economic potential, decreasing contribution of Regional Original Income to regional income, the effects of the COVID-19 pandemic, and suboptimal government actions.

Different from several existing studies, this study emphasizes the formulation of Regional Original Income (PAD) optimization strategies that emphasize innovation and collaboration so that the results and targets for increasing Regional Original Income in Central Lombok Regency can be achieved. In addition, the method used in formulating the strategy is more oriented towards results and more positive/results-based with the SOAR approach.

2. Methods

This study uses a qualitative method that optimizes PAD in Central Lombok Regency. The descriptive study aims to provide a more detailed picture of the financial conditions of the Central Lombok Regency, especially in terms of Regional Original Income and efforts to optimize PAD based on the actual conditions collected from primary and secondary data at the research locus. Research at the locus was conducted by interviewing informants at the research locus as primary data, which can be seen in Table 1.

Table 1. Purpose, Analysis, Data Collection Techniques and Respondents

Purpose	Analysis	Data Collection Techniques	Respondents
Formulating PAD Optimization Strategy	SOAR Analysis	In-depth Interview FGD Document (LKPD Central Lombok Regency 2019-2023)	1. Regional Government (Regional Research and Innovation Development Planning Agency, Regional Finance and Asset Management Agency, Inspectorate) 2. Technical Implementers of Activities (PPTK) 3. Micro, Small and Medium Enterprises, Creative Economy 4. Indonesian Hotel and Restaurant Association (PHRI) 5. Academics

Source: Research, 2023

Next, secondary data is obtained from documentation and literature. In qualitative research, data analysis is carried out from the beginning and during the research process. The data obtained is then collected and processed systematically. Starting from interviews, editing, classifying, reducing, then data presentation activities and concluding data using the Interactive Data Analysis Model (Miles et al., 2014), including the steps:

- Data reduction. From the research location, field data is presented completely and in detail in reports. The data and evidence are then reduced, summarized, and sorted according to the main points, with a focus on selecting the most important points and then looking for themes or patterns (through the process of editing, coding, and tabulation).
- Data presentation (data visualization) is designed to make it easier for researchers to see the big picture or certain pieces of research data. Organizing this data in a certain form (table, image, or graph) explains that this number is more complete.
- Drawing conclusions: in qualitative research, data checking is carried out continuously throughout the research process. Since entering the field and in the process of data collection, researchers have tried to analyze the collected data to give it meaning, namely looking for patterns of themes, similarities, and hypotheses, then presenting them in the form of conclusions that are still tentative is Gradually conclusions are drawn.

In formulating a strategy, it will be analyzed using SOAR. (Stavros et al., 2003) offers the SOAR (Strengths, Opportunities, Aspirations, Results) concept as an alternative to SWOT analysis, which originates from the Appreciative Inquiry (AI) approach. This approach began to be popularized by Stavros et al. (2003). Strategy can also be understood as something rational, emphasizing the role of leadership that must be competitive analytical, and involve tasks such as market research, competitor research, and alignment between the organization's internal and external resources.

The SOAR analysis framework stands on a conceptual evolution that presents an approach beyond the top-down approach to strategy formulation and implementation. SOAR embraces the conception of strategic thinking as a synthesis process that uses systems thinking, creativity, and vision to positively impact organizational performance. As an acronym, SOAR can be explained as Strengths, Opportunities, Aspirations, and Results (Stavros & Cole, 2014).

The SOAR framework focuses on finding a strategic fit between the positive aspects of the internal (S) and external (O) environments that spark a dialogue to continue to aspirations (A) and outcomes (R) (Sugiartia, 2023). SOAR was created to help organizations generate innovation and design strategies between (S) and (O). The (A) aspect will inspire teams to explore values, vision, and mission, as well as a set of strategic objectives, by exploring the internal vision and mission and external values desired by stakeholders. The (R) element connects strategy formulation and strategy implementation by focusing on meaningful and measurable outcomes (Stavros & Malone, 2015). For more details, see Table 2.

Table 2. SOAR Analysis Matrix Is Divided Into 4 Conditions

External	Internal	Strength	Opportunities
	Aspirations	SA Strategy	OA Strategy
	List of internal expectation factors	Create a strategy that uses strengths to achieve aspirations	Create strategies that use opportunities to achieve aspirations
Result	Strength	SR Strategy	OR Strategy
	List of measurable outcomes to be achieved	Create strategies that use strengths for measurable results	Create strategies that use opportunities for measurable results

Source: Stavros et al. (2003)

3. Results and Discussion

3.1. PAD Analysis in Central Lombok Regency (Taxes, Levies, Management of Separated Regional Assets and Other Revenues That Are Considered Legitimate)

PAD of Central Lombok Regency from 2019-2023 tended to increase, but there was a decline in 2021, which was one of the impacts of COVID-19; this also happened in many regions throughout Indonesia. The components of the PAD of Central Lombok Regency consist of taxes, levies, management of regional wealth, and other legitimate income. In Figure 3, it can be seen that the PAD of Lombok Regency in 2019 was IDR 204,512,599,142.12 and in 2023 it was IDR 273,720,834,949.39. There was a decline in 2021, with a PAD of IDR 163,077,512,900.58. PAD in 2021 decreased as one of the impacts of the cessation of economic activity due to the PPKM during the COVID-19 pandemic, namely the closure of tourist attractions and flights.

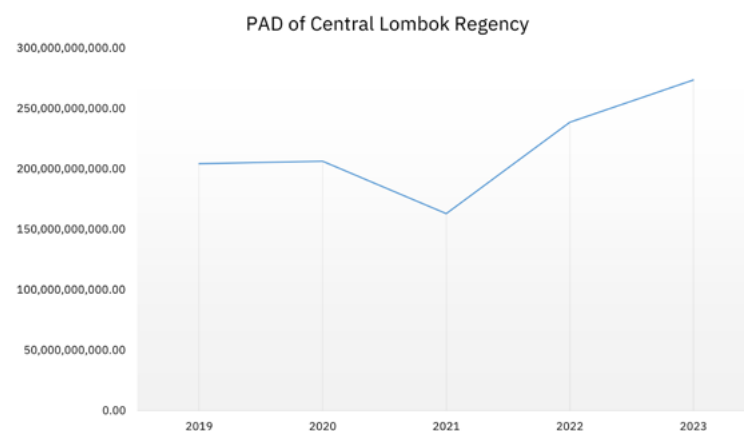


Figure 3. PAD Graph for Central Lombok Regency 2019–2023

Source: processed from 2019-2023 LKPD data

Based on the annual growth rate calculation, the average percentage of growth each year is 10.25%, as seen from the annual growth rate graph (Figure 3). It can be seen that in 2021 the PAD growth was negative (-21%), meaning there was a decrease in the PAD value 2021 by 21%; this is the impact of the COVID-19 pandemic, which paralyzed the tourism sector as one of the contributors to PAD in Central Lombok Regency. After the pandemic was over and tourism activities were reopened, in 2022, PAD began to grow significantly by 46.42%.

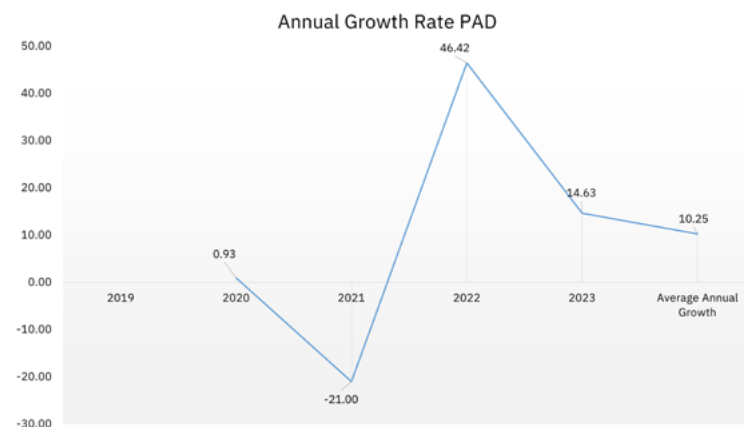
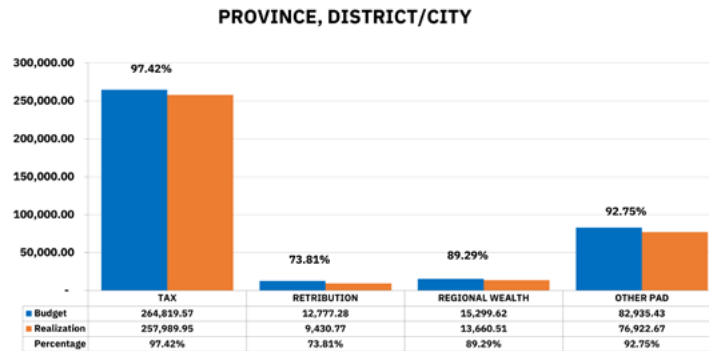


Figure 4. Graph of Annual Growth Rate of PAD of Central Lombok Regency 2019–2023

Source: processed from 2019-2023 LKPD data

If we look at the percentage of the budget and revenue realization according to the type of Regional Original Income for Provinces, Regencies/Cities in Indonesia in 2023, the regional tax component is still the highest budget and realization with a percentage of 97.42%. Other income is considered legitimate, with a percentage of 92.75%. After that, regional wealth has a percentage of 89.29%, while budget and levies are still the lowest percentage at 73.81%, as seen in Figure 5.

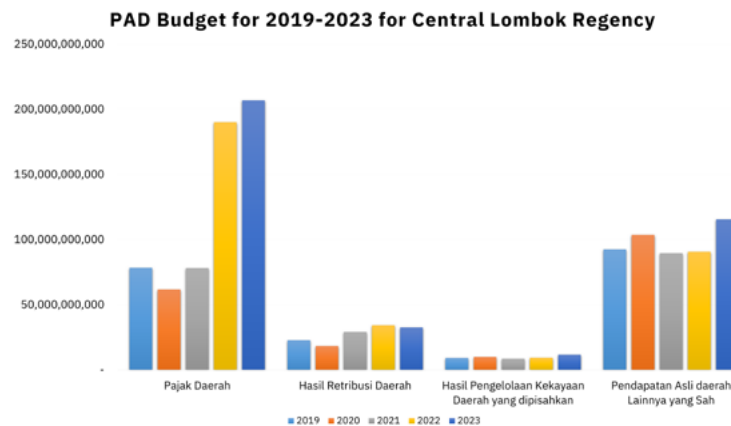
Figure 5. Graph of Budget Percentage and Revenue Realization by Type of Regional Original Revenue for Provinces, Regencies/Cities in Indonesia in 2023



Source: Directorate General of Finance, Ministry of Home Affairs 2024

Meanwhile, if we look at the details of the 2019-2023 PAD budget in Central Lombok Regency, regional taxes remain the largest contributor to revenue for the past five years. The decline only occurred in 2020 due to the COVID-19 pandemic. As a tourist destination, revenue from the tax sector must have decreased due to the pandemic. Meanwhile, regional levies have not contributed much to PAD in Central Lombok Regency. As a tourist destination, the Mandalika KEK National Strategic Project means that Central Lombok Regency must create various innovations and collaborate with various parties to trigger an increase in PAD. For more details, see Figure 6.

Figure 6. Central Lombok Regency PAD Budget Graph 2019–2023



Source: processed from 2019-2023 LKPD data

Meanwhile, if seen from the realization, in 2023, the realization of regional taxes had the highest value compared to previous years; this is also the same as the realization of regional levies. Meanwhile, for other legitimate regional original income, the highest realization occurred in 2020. Based on the statement of one informant who revealed that:

“We experienced a significant decline in PAD during the pandemic, especially from the tax sector. This is because the tourism sector is paralyzed, but other income that is

considered legitimate has experienced the highest realization due to optimization in the absorption of the Regional Revenue and Expenditure Budget (APBD)”

For more details, see Figure 7.

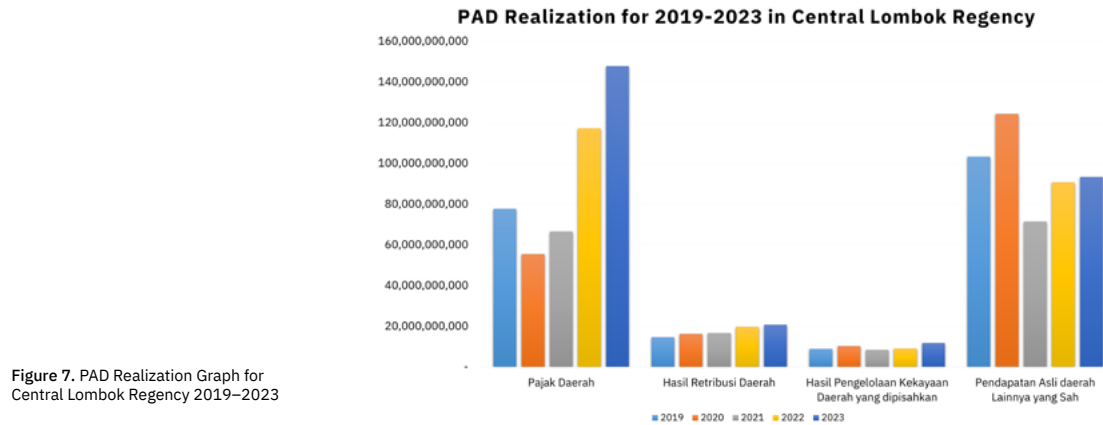


Figure 7. PAD Realization Graph for Central Lombok Regency 2019–2023

Source: processed from 2019-2023 LKPD data

The taxation sector is one component of Regional Original Income that can be optimized. Regional taxes have experienced an increasing trend from year to year. The decline in tax revenue occurred in 2020, but in 2021 it increased again, and the increasing trend continues until 2023, as seen in Figure 8.

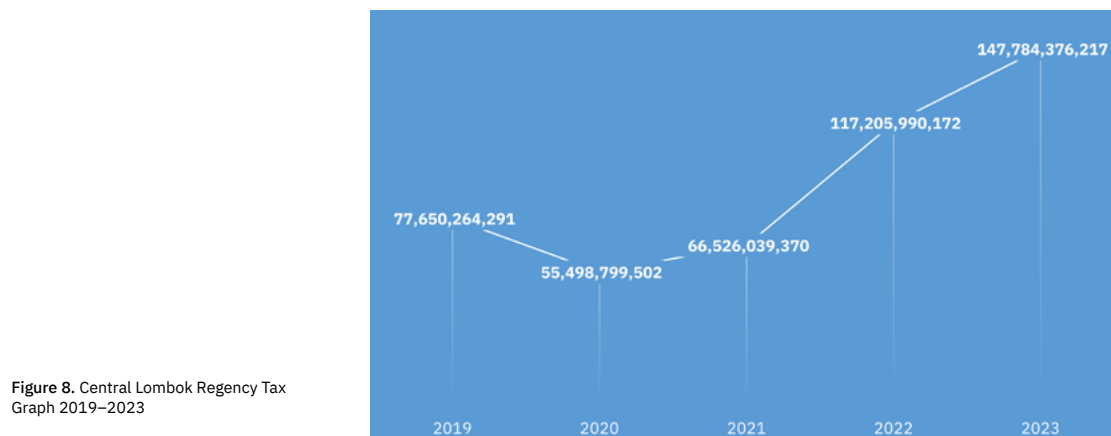


Figure 8. Central Lombok Regency Tax Graph 2019–2023

Source: processed from 2019-2023 LKPD data

Tax revenue data in Central Lombok Regency, which increased from 2021 to 2023, was also confirmed by the statement of the informant in the FGD, who said that:

“The trend of tax increases in Central Lombok Regency is one of the effects of the existence of the Mandalika DPSP, which invites many investors to do business in our area; in addition, the Moto GP event is also a contributor to taxes in Central Lombok Regency. The tourism industry is a mainstay in Central Lombok Regency to increase PAD.”

3.2. PAD Optimization Strategy Through Innovation and Collaboration

One of the important sources of income local governments use to support development and public services is PAD. Increasing PAD is very important to increase regional fiscal independence and reduce its dependence on transfer funds from the central government. In prioritizing innovation and collaboration, innovation decisions to accelerate performance depend highly on human resource competency and activity

priorities (Savira et al., 2022). In addition, policy formulation is a determining factor in formulating strategies. In policymaking, the concept of innovation hubs is used to accelerate cross-government programs that target basic services (education and health) for individual and family change interventions and to improve the business capabilities of community groups (Purwadi et al., 2023).

In using the SOAR method, natural resources, local human resource potential, and economic sectors must be important components of the SOAR analysis model (Ardyansyah & Nasrulloh, 2022). More details on the operationalization of SOAR as an analysis framework can be seen in Figure 9 as contained in Practicing Organization Development: Leading Transformation and Change.

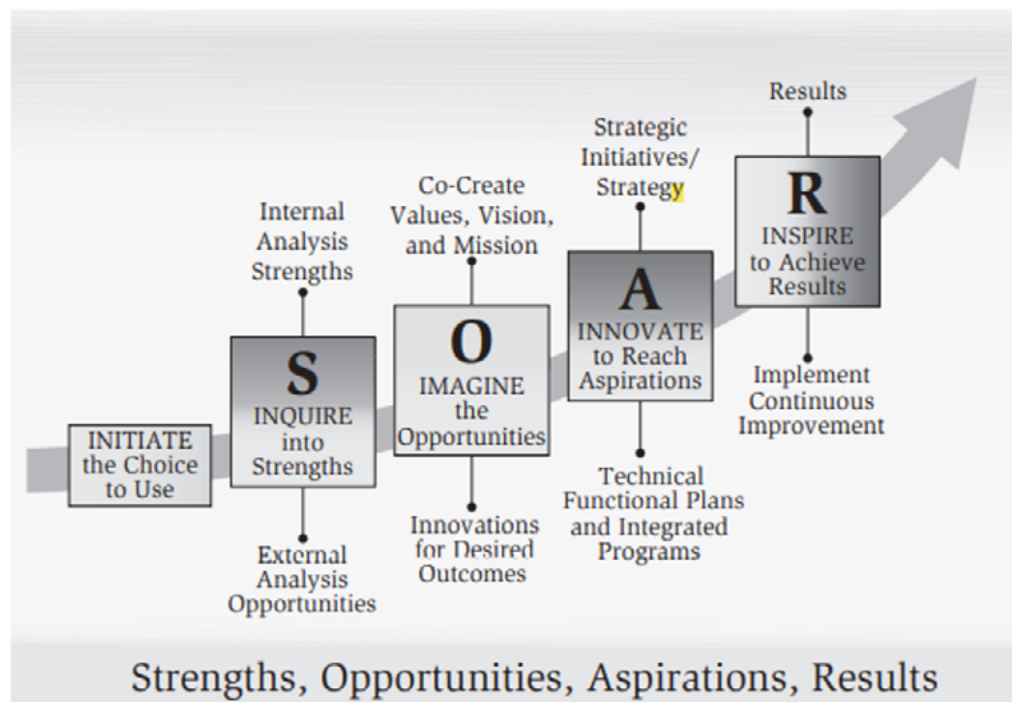


Figure 9. SOAR Framework and 5i Approach

Source: Stavros and Malone (2015)

This differs from the analysis framework well-known in governance science, such as SWOT analysis. SOAR analysis is more positivistic, prioritizing strengths and opportunities rather than weaknesses and disturbances. In this study, strengths, opportunities, aspirations, and desired results can be mapped, and the resulting strategy has been prepared, as seen in Table 3.

In identifying Central Lombok Regency's strengths, several points need attention when formulating strategies. Strengths that can be mapped in Central Lombok Regency include: (1) Quantity and Quality of Human Resources in the field of regional income; (2) A clear and measurable planning and budgeting system; (3) Mapping of potential tax-generating sectors; (4) Monitoring and Evaluation. Meanwhile, for opportunities, among others: (1) Policies related to regional autonomy; (2) Economic growth that tends to be stable; (3) Cooperation and collaboration with various parties; and (4) Innovation in digitalization systems in regional taxation and levies. Meanwhile, from the Appreciation side, it can also be seen, among others: (1) Apparatus that have high abilities and motivation; (2) Visionary leadership; (3) Infrastructure that supports optimization; (4) Periodic monitoring system for potential PAD-generating sectors. For the last point, we look at the results we want to achieve (Results), including (1)

Table 3. SOAR Analysis Matrix Is Divided Into 4 Conditions

External	Internal	Strength	Opportunities
		1. Quantity and quality of human resources in the field of regional revenue	1. Policies related to regional autonomy
		2. A clear and measurable planning and budgeting system	2. Economic growth that tends to be stable
		3. Mapping of potential tax-generating sectors	3. Cooperation and collaboration with various parties
		4. Monitoring and evaluation	4. Innovation in digitalization systems in regional taxation and levies
Aspirations		SA Strategy	OA Strategy
1. Apparatus with high Ability and Motivation		1. Increasing HR Capacity by preparing a reliable apparatus in the field of taxation and mapping regional potential	1. Preparing more agile regional policies in maximizing revenue potential
2. Visionary leadership			2. Encouraging strong commitment from leaders
3. Infrastructure that supports optimization		2. Preparing supporting infrastructure in facing the digitalization era	3. Creating various innovations in facing the digitalization era
4. Periodic monitoring system for potential PAD generating sectors		3. Preparing a periodic monitoring system for revenue sectors that can be monitored for a lifetime by the leadership	4. Establishing cooperation with various parties in maximizing regional revenue potential
Result		SR Strategy	OR Strategy
1. Increasing Local Original Income		1. Maximizing the potential of existing human resources so as to expand potential sectors in regional income	1. Expanding the cooperation network so that there are various new potentials that can be developed
2. Mapping of Potential PAD-Generating Sectors		2. Ensuring mapping of potential sectors and efforts to maximize potential sectors	2. Creating innovation in mapping potential sectors that generate PAD such as Taxes and Levies

Source: Stavros et al. (2003)

Increased regional original income and (2) Mapping of potential PAD-generating sectors.

Meanwhile, in formulating a strategy, several things need to be considered by the Central Lombok Regency Government. Among the four indicators seen in SOAR, the results are the goals to be achieved. SOAR analysis is a useful framework for building a company strategy. SOAR stands for Strength, Opportunity, Aspiration, and Results. Understanding the internal and external factors that influence SOAR helps create a focused and impactful strategy. This study has formulated several strategies that can be recommendations for the Central Lombok Regency Government in planning policies related to PAD Optimization with innovation and collaboration. Several strategies that have been formulated by looking at strengths and appreciation include: (1) Increasing HR Capacity by preparing reliable apparatus in the field of taxation and mapping regional potential; (2) Preparing supporting infrastructure in facing the digitalization era; (3) Preparing a periodic monitoring system for revenue sectors that can be monitored for a lifetime by the leadership.

In addition, the strategies that have been formulated by looking at opportunities and appreciation include (1) Preparing more agile regional policies in maximizing revenue potential, (2) Encouraging strong commitment from leaders, (3) Creating various innovations in facing the digitalization era; (4) Establishing cooperation with various parties in maximizing regional revenue potential. If we look at the strategies produced by looking at strengths and results, we get several strategies, including (1) Maximizing the potential of existing human resources to expand potential sectors in regional revenue, (2) Ensuring mapping of potential sectors and efforts to maximize potential sectors. For the next stage, we look at the strategies produced by identifying opportunities and results, including (1) Expanding the cooperation network so that various new potentials can be developed and (2) Creating innovations in mapping potential sectors that generate PAD, such as Taxes and Levies. According to the research results, inclusive economic development significantly influences regional financial

performance in Indonesia. Fiscal decentralization and social assistance spending positively correlate with inclusive economic development, while fiscal independence and capital spending negatively correlate with inclusive economic growth.

The Central Lombok Regency Government can optimize PAD through innovation and collaboration by developing innovations in the taxation and regional retribution sector, both in collection and recording. In addition, strengthening networks and collaboration with various parties will make it easier for the Central Lombok Regency Government to determine potential sectors that can be optimized to increase PAD. Using a digital system for tax collection and regional retribution can increase the accuracy and efficiency of tax collection. Mobile applications or online platforms can greatly assist tax payments. Multi-party cooperation is an important point in creating sustainable collaboration. Cooperation with the business world/private sector can be designed by utilizing CSR funds owned.

4. Conclusion

One important step in strengthening regional finances is optimizing PAD through sustainable policies. Local governments can sustainably increase tax revenues, support regional development, and improve community welfare using the right strategies and comprehensive policies. Annual growth rate: the average percentage of growth each year is 10.25%. The annual growth rate experienced negative PAD growth (-21%), meaning that there was a decrease in PAD value in 2021 by 21%; this is the impact of the COVID-19 pandemic, which paralyzed the tourism sector as one of the contributors to PAD in Central Lombok Regency. After the pandemic was over and tourism activities reopened in 2022, PAD began to grow significantly by 46.42%. Several strategies that can be developed to optimize PAD through innovation and collaboration are creating innovations in the taxation and regional retribution sectors, both from collection and recording. In addition, strengthening networks and collaboration with various parties will make it easier for the Central Lombok Regency Government to map potential sectors that can be utilized to increase PAD. In addition, collaborating with the private sector can open new opportunities for tax development, such as through corporate social responsibility (CSR) programs that can help PAD. So, there are several recommendations produced through this study, including: (1) The Central Lombok Regency Government in this study can maximize the strengths and opportunities it has in PAD Optimization, such as HR and mapping of potential PAD-producing sectors. So that several policies can be formulated to maximize potential PAD sectors; (2) The Central Lombok Regency Government can implement several innovative and collaborative strategies in PAD optimization so that it will have an impact on regional government performance, encourage economic growth and community welfare; (3) Studies on PAD optimization through innovation and collaboration can be a reference for formulating policies and work programs related to PAD optimization and strengthening regional government performance; (4) This study is a reference for other studies in formulating PAD optimization strategies in Regional Government with different analysis units.

References

- Ardyansyah, F., & Nasrulloh. (2022). Strategi Pengembangan Sumber Daya Manusia Melalui Metode Analisis SOAR pada Pariwisata Syariah di Pulau Madura. *Jurnal Ilmiah Ekonomi Islam*, 8(3), 3783–3792. <https://doi.org/10.29040/jiei.v8i3.6560>
- BPS - Statistics Indonesia. (2024, May 6). *Pertumbuhan Ekonomi Indonesia Triwulan I-2024*. Berita Resmi Statistik. <https://www.bps.go.id/id/pressrelease/2024/05/06/2380/ekonomi-indonesia-triwulan-i-2024-tumbuh-5-11-persen--y-on-y--dan-ekonomi-indonesia-triwulan-i-2024-terkontraksi-0-83-persen--q-to-q--.html>

- Fathurrahman. (2023). Strategi Penyerapan Anggaran yang Partisipatif dan Kolaboratif dalam Mendorong Pertumbuhan Ekonomi pada Pemerintah Daerah Kabupaten Lombok Tengah. *Nakhoda: Jurnal Ilmu Pemerintahan*, 22(2), 261–272. <https://doi.org/10.35967/NJIP.V22I2.629>
- Fathurrahman, & Fitri, S. E. (2024). Transforming the Finance of Small and Medium Micro Enterprises: Unlocking Growth Through Innovation in Central Lombok District. *Jurnal Bina Praja*, 16(1), 97–109. <https://doi.org/10.21787/jbp.16.2024.97-109>
- Fitri, S. E., Pranasari, M. A., Indarti, D. M., Savira, E. M., Andari, T., Aprilani, T. L., Utami, K. J., Putri, N., Manoby, W. M., Putra, I. R. A. S., & Saksono, H. (2023). Illuminating Tradition Through Innovation: Transforming Traditional Woven Tourism in Smart Tourism in Central Lombok Regency. *Jurnal Bina Praja*, 15(1), 207–220. <https://doi.org/10.21787/jbp.15.2023.207-220>
- Guest Editorial: Transcutaneous Fetal Pco2 Monitoring During Labor — An Introduction to the Eec Multicenter Trial. (1987). *Journal of Perinatal Medicine*, 15(4), 365–366. <https://doi.org/10.1515/JPME.1987.15.4.365>
- Hidayat, M. T., & Sunarharum, T. M. (2023). Keterikatan Program Inovasi Smart Branding dengan Pendapatan Asli Daerah di Sektor Pariwisata Kota Bandung. *Jurnal Multidisiplin West Science*, 2(5), 332–345. <https://doi.org/10.58812/jmws.v2i5.324>
- Lestari, A., Frinaldi, A., & Wahyuni, Y. S. (2024). Optimalisasi Pendapatan Asli Daerah (PAD) Melalui Inovasi Pendidikan. *Menara Ilmu: Jurnal Penelitian dan Kajian Ilmiah*, 18(1), 106–117. <https://doi.org/10.31869/mi.v18i1.5267>
- Madinah, N., & Michael, B. (2018). Improving Local Government Efficiency, Systems and Approaches: A Global Review. *World Journal of Social Science Research*, 5(4), 319. <https://doi.org/10.22158/WJSSR.V5N4P305>
- Miles, M. B., Huberman, A. M., & Saldana, J. (2014). *Qualitative Data Analysis: A Methods Sourcebook*. SAGE.
- Pawi, S., Martin, D., Wan Yusoff, W. Z., & Shafie, F. (2012). Assessment Tax Management Model of Local Governments in Malaysia. *China-USA Business Review*, 11(1), 131–142. <https://doi.org/10.17265/1537-1514/2012.01.010>
- Polyando, P. (2022). Management Transformation of Local Government in the New Normal Era. *Journal of Governance*, 7(1), 53–73. <https://doi.org/10.31506/jog.v6i3.13869>
- Purwadi, P., Harefa, H. Y., Suhendra, A., Halik, A., Santoso, C. W. B., Rosidah, R., Putra, I. R. A. S., Apriani, T., Manoby, W. M., & Sutanto, H. P. (2023). Policy Design for Extreme Poverty Alleviation in West Lombok Regency. *Jurnal Bina Praja*, 15(3), 605–619. <https://doi.org/10.21787/jbp.15.2023.605-619>
- Rosidi, A. (2023, January 9). *Bappenda Lombok Tengah Sebutkan Realisasi PAD 2022 Capai Rp235 Miliar*. ANTARA News Mataram. <https://mataram.antaranews.com/berita/248352/bappenda-lombok-tengah-sebutkan-realisasi-pad-2022-capai-rp235-miliar>
- Savira, E. M., Savitri, R., Ahad, M. P. Y., Hutasoit, E., & Simanjuntak, A. W. (2022). Regional Legislative Council Service Performance Acceleration Through Innovation: Case Study of Medan Regional Legislative Council Secretariate. *Jurnal Bina Praja*, 14(1), 159–174. <https://doi.org/10.21787/jbp.14.2022.159-174>
- Stavros, J. M., & Cole, M. L. (2014). SOARing Towards Positive Transformation and Change. *ABAC ODI Journal Vision Action Outcome*, 1(2). <http://www.assumptionjournal.au.edu/index.php/odijournal/article/view/1694>
- Stavros, J. M., Cooperrider, D., & Kelley, D. L. (2003). Strategic Inquiry With Appreciative Intent: Inspiration to SOAR, a New Framework for Strategic Planning. *AI Practitioner*, 5(4), 10–17.
- Stavros, J. M., & Malone, P. (2015). SOAR: Building Strategic Capacity. In *Practicing Organization Development* (pp. 285–302). Wiley. <https://doi.org/10.1002/9781119176626.ch18>
- Sugiartia, W. S. (2023). Analisis SOAR (Strength, Opportunity, Aspiration & Result) Sebagai Upaya Peningkatan Penjualan Melalui Digital Market. *Jurnal Ilmiah Manajemen dan Kewirausahaan*, 2(2), 25–34. <https://doi.org/10.55606/jimak.v2i2.1431>
- Utomo, D. P., & Juaini, M. (2023). Strategi Optimalisasi Realisasi Pendapatan Asli Daerah (PAD) di Kabupaten Lombok Timur pada Masa Pandemi COVID-19. *JPEK (Jurnal Pendidikan Ekonomi dan Kewirausahaan)*, 7(1), 315–323. <https://doi.org/10.29408/jpek.v7i1.17779>
- Vinuzia, M. (2023). Optimalisasi Pendapatan Asli Daerah (PAD) dalam Pengembangan Pariwisata Kuta Lombok Tengah Tahun 2022. *Valid: Jurnal Ilmiah*, 21(1), 54–61. <https://doi.org/10.53512/valid.v21i1.339>
- Zakaria, R., & Syahputra, D. K. (2022). Optimalisasi Pendapatan Asli Daerah Provinsi Jawa Barat Sebagai Upaya Mewujudkan Kemandirian Fiskal. *Jurnal Pajak Indonesia (Indonesian Tax Review)*, 6(1), 47–59. <https://doi.org/10.31092/jpi.v6i1.1545>

Zulfikar, A., Harianto, & Hutagaol, M. P. (2023). Strategi Optimalisasi Pendapatan Asli Daerah di Provinsi Sulawesi Selatan. *Jurnal Manajemen Pembangunan Daerah*, 11(2), 64–70. https://doi.org/10.29244/jurnal_mpd.v11i2.52703