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Supporting Study Regional Original Revenue For Employee Additional Income Payments

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Abstract. Improving the quality of government services is closely related to the level of employee welfare. Therefore, employees are given additional income incentives to improve their performance. However, Law No. 1 of 2022 has limited the amount of employee expenditure to 30% of the total APBD, while in the West Sulawesi provincial government the employee expenditure budget in 2024 has exceeded this threshold. To maintain the sustainability of additional income payments, it is necessary to increase the Regional Revenue which can be done through intensification and extensification of revenue sources, one of which is by utilizing the asset management and financial institutions. The writing of this journal uses a method by reviewing literature including existing regulations and collecting data from related agencies. Increasing Regional Income can be done by utilizing abandoned land and building assets, utilizing financial institutions and managing sources in each agency within the government of West Sulawesi Province.

Keywords: Regional Original Revenue, employee expenditure, asset utilization.

1 INTRODUCTION

The Provincial Government of West Sulawesi, in carrying out its responsibility to provide good public services to the community and achieve regional development goals, requires a high quality of service. To achieve this, strategies are needed to enhance service quality, one of which is by providing additional income incentives to civil servants (PNS) in the form of Employee Additional Income (TPP).

The provision of Employee Additional Income (TPP) is expected to increase motivation, productivity, and accountability in the performance of PNS. However, this faces challenges depending on the fiscal capacity of the local government, as TPP payments are charged to the Regional Revenue and Expenditure Budget (APBD). The payment of TPP, as part of employee expenditure within the Government of West Sulawesi, heavily burdens the APBD, with the ratio of employee expenditure to the APBD exceeding the 30 percent threshold.

With the enactment of Law Number 1 of 2022 on Financial Relations between the Central Government and Regional Governments (UU HKPD), which stipulates that employee expenditure should not exceed 30 percent of the total APBD, regions exceeding this portion must adjust their employee expenditure within a maximum of

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five years from the date of enactment. As a result, it is likely that employees within the Government of West Sulawesi will experience a reduction in the amount of TPP or may no longer receive TPP payments by 2027.

The ratio of employee expenditure and TPP to the APBD of West Sulawesi Province can be seen in the following table

Table 1. Percentage of Employee Expenditure and TPP to the APBD

Description	**2024**		**2023**		**2022**		**2021**	
	Total (thousand)	**%**	**Total (thousand)**	**%**	**Total (thousand)**	**%**	**Total (thousand)**	**%**
TPP	98.792.712	5,22	97.729.442	4,77	99.695.525	5,33	109.526.579	5,46
Employee Expenditure	726.546.881	38,42	644.454.066	31,45	628.157.169	33,56	572.914.435	28,58
Total Revenue	1.890.882.552		2.048.907.120		1.871.839.796		2.004.881.059	

Source: Information from the West Sulawesi Provincial BPKPD and processed

Based on Table 1 above, the percentage of employee expenditure from 2022 to 2024 has exceeded the 30 percent threshold. Therefore, the Provincial Government of West Sulawesi must innovate to increase regional original revenue so that the ratio of employee expenditure to the APBD can remain below the threshold established by Law Number 1 of 2022, allowing for the continued provision of TPP to employees.

The purpose of this journal is to examine the sources of revenue and enhance Regional Original Revenue so that the ratio of employee expenditure to the APBD remains below 30% and TPP payments can continue to be realized. Regional Original Revenue can be increased through two main strategies: intensification and extensification.

2 Literature Review

2.1 Regional Original Revenue

According to Law Number 1 of 2022, "Regional Original Revenue (PAD) is the revenue obtained by local governments from local taxes, regional levies, the results of the management of separated regional wealth, and other legitimate Regional Original Revenue in accordance with applicable laws and regulations." In implementing local governance to meet development objectives and offer community services, local governments require revenue, one of which is PAD. PAD serves as an indicator reflecting fiscal independence in finance and does not rely entirely on supplemental money from the national government. Fiscal independence of local governments is among the goals of establishing regional autonomy and provides opportunities for regions to manage their own finances, including budget allocation.

The sources of PAD, based on Minister of Home Affairs Regulation Number 77 of 2020 on Technical Guidelines for Regional Financial Management, consist of "local taxes, regional levies, the results of the management of separated regional wealth, and other legitimate Regional Original Revenue. The following is a list of PAD as stated in the APBD of West Sulawesi Province for 2024:

1. Local Taxes
   a. Motor vehicle tax (PKB)
   b. Transfer fee for motor vehicles (BBNKB)
   c. Fuel tax for motor vehicles (PBBKB)
   d. Surface water tax
   e. Tobacco tax
2. Regional Levies
   a. General service levies
   b. Business service levies
3. Results of the Management of Separated Regional Wealth
   a. Share of profits distributed to local governments (dividends) from investments in regional-owned enterprises (BUMD)
4. Other Legitimate PAD
   a. Proceeds from the sale of unseparated assets
   b. Proceeds from the utilization of unseparated assets
   c. Bank interest income
   d. Penalty income for delayed project implementation
   e. Penalty income from local taxes
   f. Income from the execution of guarantees
   g. Income from refunds
   h. Income from Public Service Agency (BLUD).
   i. Investment

"Local government investment is the placement of a certain amount of funds and/or regional assets by local governments in the long term for investment in securities and direct investments, which are capable of returning the principal along with economic, social, and/or other benefits within a specific period. Investments are made to serve the community and increase Regional Original Revenue.

Forms of local government investment include:

Table 2. Forms of local government investment

Securities Investment:	Direct Investment :
a. Purchase of Shares	a. Local Government Capital Participation
b. Purchase of Bonds	b. Purchase of Loans

Employee Expenditure and Employee Additional Income (TPP).

"Employee expenditure is the compensation in the form of money or goods provided to civil servants, state officials, retirees, and honorary employees who are appointed as government employees, both domestically and internationally, as compensation for the work performed in support of the duties and functions of government organizational units".

To enhance service quality, motivation, and innovation among employees, local governments make efforts by providing additional income to employees in the form of performance allowances, specifically referred to within local government as Employee Additional Income (TPP). TPP is a part of employee expenditure that is expected to be funded by the efficiency/optimization of the local government expenditure budget and/or increased Regional Original Revenue generated (Minister of Home Affairs Regulation 900-4700, 2020). Employee Additional Income (TPP) is "the additional income for local civil servants that can be granted based on workload balance, place of duty, working conditions, scarcity of profession, work performance, and/or other objective considerations, taking into account the financial capacity of the region".

3 Research Method

The research method is "a scientific way to obtain data with the aim of being described, proven, developed, and discovered as knowledge or theory, to understand, solve, and anticipate problems in human life." The research method employs a literature study approach, particularly related to existing government regulations. The literature study method is research conducted by the researcher by gathering a number of books and magazines related to the issues and objectives of the research.

4 Results And Discussion

Based on Table 1 in the introduction section, the ratio of employee expenditure to the APBD for the year 2024 has reached a ratio of 38.42%, compared to a ratio of 31.45% in 2023. The ratio of employee expenditure to the APBD for 2024 has drastically increased compared to 2023, primarily due to a decrease in transfer funds from the central government as a result of simultaneous elections. However, to maintain the ratio of employee expenditure to the APBD below 30% so that TPP payments can continue in 2027, it is necessary to not only rely on increased transfer funds from the central government but also to maximize the enhancement of Regional Original Revenue (PAD).

The increase in PAD must be pursued to ensure that TPP payments can continue, and the Provincial Government of West Sulawesi has undertaken efforts for the intensification and extensification of Regional Original Revenue sources. The initiatives undertaken to increase Regional Original Revenue are outlined in the LKPJ of the Provincial Government of West Sulawesi (2023):

a. Adjustment of regulations as the legal basis for collection and strengthening the management of revenue collection;

b. Increasing the intensity and effectiveness of collecting overdue motor vehicle taxes;
c. Enhancing coordination, cooperation, and support among regional agencies related to local revenue management;
d. Improving evaluation, monitoring, and supervision of local revenue management;
e. Updating data on tax objects;
f. Providing incentives for waiving penalties on motor vehicle taxes and transfers for BBNKB II from non-DC to DC, which will become potential PKB revenue in the following year;
g. Implementing services and providing convenience for the public in paying taxes through drive-thru, Samsat kiosks, mobile Samsat units, developing Samsat Payment Points, and other innovations;
h. Encouraging the revenue payment system through banks/financial institutions;
i. Optimizing the use of local government assets to increase local revenue, such as optimizing laboratory services in several OPDs and developing rest areas;
j. Supervising and mentoring the management of Regional-Owned Enterprises (BUMD) to ensure optimal performance;
k. Optimizing the management of Public Service Agencies (BLUD) in Regional General Hospitals (RSUD);
l. Coordinating with the central government regarding the receipt of transfer funds and other legitimate sources of local revenue intensively.

Based on the research findings, there are several points, aside from those already pursued by the Provincial Government of West Sulawesi, where sources for increasing Regional Original Revenue (PAD) have not yet been reflected in the revenue targets of the APBD for 2024, including:

1. Utilization of Regional Assets

The local government can enhance PAD through the optimization of asset utilization. Utilization refers to the use of state/regional property that is not employed for the duties and functions of ministries/agencies/units of regional government and/or the optimization of state/regional property without changing its ownership status (Government Regulation Number 27 of 2014).

The revenue target from the utilization of Regional Assets outlined in the APBD for 2024 is only 45 million rupiah, which comes solely from vehicle rentals. The Provincial Government of West Sulawesi has yet to explore the revenue potential from utilizing unutilized assets such as land and buildings, as shown in the following table.

Table 3. List of Unutilized Land and Buildings

No	OPD	item_name	Size (M2)	Year	Address	Price
1	Dinas Kelautan	Land and Building of	518	1997	JalanLNelayanL Kelurahan	46,500,000.00

	dan Perikanan	Conference/Meeting Hall			Simboro Kec.LSimboro Kab. Mamuju	
2	Dinas Perkebunan Daerah	Land and Building of Government Office	1,600	2005	Jl.Kh.Abd.Hasyim Pekkabata Kab. Polman	260,000,000.00
3	Dinas Pekerjaan Umum	Land and Building of Government Office	1,000	2005	Jalan poros mamasa kel. Darma Kab Polman	101,870,000.00
4	Dinas Perhubungan	Land and Building of Government Office	3,960	2006	Jl Poros MamujuLKalukku kelurahan Bebanga Kec Kalukku Kab Mamuju	126,700,000.00
5	Dinas Kelautan dan Perikanan	Land for Fish Ponds/Reservoirs/ Aquariums	-	2007	jalanLporos Polewali - Mamasa DesaLTamalantik Kec.LTandu Kalua' Kab. Mamasa	75,000,000.00
6	Biro Tata Pemerintahan	Land for Other Park Areas	20,000	2008	Ling Gentungan Kel. Bebanga Kec. Kalukku Kab Mamuju	150,000,000.00
7	Dinas Perhubungan	Land for Plotting (etc.)	15,262	2008	Desa(114)/Desa Kabuloang/arah sebelah kanan jalan ke Pelabuhan Belang".belakang gudang,. Kab. Mamuju	572,772,200.00
8	Biro Tata Pemerintahan	Land and Building of Government Office	11,430	2015	Gentungan Kel.Bebanga Kec. Kalukku	682,730,478.00
9	Biro Tata Pemerintahan	Land and Building of Government Office	13,716	2015	Gentungan Kel.Bebanga Kec. Kalukku	788,800,628.00
10	Biro Tata Pemerint	Land and Building of Government Office	441	2018	Dusun Bambu Desa Tadui Kec. Mamuju	185,306,903.00

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11	Biro Tata Pemerintahan	Land and Building of Government Office	37	2018	Dusun Bambu Desa Tadui Kec. Mamuju	55,792,334.00
12	Biro Tata Pemerintahan	Land and Building of Government Office	9,295	2018	Dusun Bambu Desa Tadui Kec. Mamuju	654,115,334.00
13	Biro Tata Pemerintahan	Land and Building of Government Office	3,375	2018	Lingkungan Gentungan Timur Kel, Bebanga	59,906,250.00
14	Biro Tata Pemerintahan	Land and Building of Lodge/Guest House/Dormitory	19,868	2019	Dusun Lalawang Desa Tadui Kec. Mamuju Kab. Mamuju Prov. Sulbar	1,589,440,000.00
15	Biro Tata Pemerintahan	Land and Building of Government Office	7,197	2019	-Dusun Tadui Desa Tadui Kec. Mamuju Kab. Mamuju Prov. Sulbar (Tanah)	669,942,000.00
16	Dinas Perumahan Dan Kawasan Pemukiman	Land and Building of Government Office	287	2021	Pelabuhan tanjung silopo desa mirring Kec. binuang Kab. Polewali Mandar	51,625,000.00
17	Dinas Perumahan Dan Kawasan Pemukiman	Land and Building of Government Office	3,103	2021	Pelabuhan tanjung silopo desa mirring Kec. binuang Kab. Polewali Mandar	551,225,000.00
18	Dinas Perumahan Dan Kawasan Pemukiman	Land and Building of Government Office	1,801	2021	Pelabuhan tanjung silopo desa mirring Kec. binuang Kab. Polewali Mandar	579,332,500.00
19	Dinas Perumahan Dan	Land and Building of Government Office	720	2021	Pelabuhan tanjung silopo desa mirring	127,975,000.00

	Kawasan Pemukiman				Kec. binuang Kab. Polewali Mandar	
20	Dinas Perumahan Dan Kawasan Pemukiman	Land and Building of Government Office	1,031	2021	Pelabuhan tanjung silopo desa mirring Kec. binuang Kab. Polewali Mandar	205,641,000.00
21	Dinas Perumahan Dan Kawasan Pemukiman	Land and Building of Government Office	1,914	2021	Pelabuhan tanjung silopo desa mirring Kec. binuang Kab. Polewali Mandar	341,650,000.00
22	Dinas Perumahan Dan Kawasan Pemukiman	Land and Building of Government Office	271	2021	Pelabuhan tanjung silopo desa mirring Kec. binuang Kab. Polewali Mandar	48,025,000.00
23	Dinas Perumahan Dan Kawasan Pemukiman	Land and Building of Government Office	1,719	2021	Pelabuhan tanjung silopo desa mirring Kec. binuang Kab. Polewali Mandar	306,925,000.00
24	Dinas Perumahan Dan Kawasan Pemukiman	Land and Building of Government Office	1,647	2021	Pelabuhan tanjung silopo desa mirring Kec. binuang Kab. Polewali Mandar	301,825,000.00
25	Dinas Perumahan Dan Kawasan Pemukiman	Land and Building of Government Office	4,932	2021	Pelabuhan tanjung silopo desa mirring Kec. binuang Kab. Polewali Mandar	881,200,000.00
2	Dinas	Land and Building	2,23	20	Pelabuhan	480,474,13

6	Perumahan Dan Kawasan Pemukiman	of Government Office	4	21	Tanjung Silopo Desa Mirring Kec. Binuang Kab. Polewali Mandar	3.00
27	Dinas Perumahan Dan Kawasan Pemukiman	Land and Building of Government Office	3,656	2021	Pelabuhan tanjung silopo desa mirring Kec. binuang Kab. Polewali Mandar	649,700,000.00
28	Dinas Perumahan Dan Kawasan Pemukiman	Land and Building of Government Office	1,025	2021	Pelabuhan tanjung silopo desa mirring Kec. binuang Kab. Polewali Mandar	185,975,000.00
29	Dinas Perumahan Dan Kawasan Pemukiman	Land and Building of Hospital	918	2022	Desa Tadui Kecamatan Mamuju	87,071,693.00
30	Dinas Perumahan Dan Kawasan Pemukiman	Land and Building of Hospital	1,211	2022	Desa Tadui Ke. Mamuju Prov. Sulbar	151,202,904.00
31	Dinas Perumahan Dan Kawasan Pemukiman	Land and Building of Hospital	19,185	2022	Desa Tadui Kec. Mamuju Prov. Sulba	1,203,313,384.00
32	Dinas Perumahan Dan Kawasan Pemuki	Land and Building of Hospital	28,666	2022	Desa Tadui Kec. Mamuju Prov. SUlBar	1,661,684,110.00

33	man Dinas Perumahan Dan Kawasan Pemukiman	Land and Building of Hospital	-	2022	Desa Tadui Kec. Mamuju Prov. SulBar	1,146,801,517.00

Source: Information from the West Sulawesi Provincial BPKPD (2024, processed)

Based on Table 3 above, data shows that there are 33 (thirty-three) objects of land and buildings with an area of more than 182 thousand square meters (with 2 objects whose sizes are still unknown) that are not utilized by the Provincial Government of West Sulawesi. These lands and buildings can be managed to generate Regional Original Revenue (PAD) through the utilization of regional assets (BMD), in compliance with Regulation Number 19 of 2016 on the Management of Regional Assets issued by the Minister of Home Affairs. The utilization of regional assets for revenue can be conducted through mechanisms such as leasing, Build-Operate-Transfer (BOT), Cooperation in Utilization (KSP), or as part of capital participation in Regional-Owned Enterprises (BUMD).

2. Establishment of an Endowment Fund, Deposits, and Bond Purchases

The regulation of endowment funds has been primarily known in the education sector, and with the enactment of Law Number 1 of 2022 on Financial Relations between the Central Government and Regional Governments, the establishment of endowment funds by local governments has become possible. The endowment fund can be established by utilizing SiLPA (Remaining Budget Surplus) and is intended to provide high levels of service. The endowment fund is sourced from the APBD as well as other funds for the implementation of national and/or regional priority programs.

The Provincial Government of West Sulawesi had a SiLPA of IDR 46,683,298,233 (forty-six billion six hundred eighty-three million two hundred ninety-eight thousand two hundred thirty-three rupiah) in 2023. This fund could be used to establish an endowment fund to gain economic benefits and other advantages, serving as a source of Regional Original Revenue. The placement of the endowment fund should be in low-risk investments, such as government bonds or deposits in government banks.

Deposits in government banks can be in the form of time deposits, which are a type of short-term investment that generates interest in accordance with the terms set by the respective bank. Local governments can place deposits as long as it does not disrupt the liquidity of regional finances. Deposits can be made in government-owned banks, where BRI offers the highest interest rate at 4% for a 3-month term and 3% per annum for a 12-month term.

Utilizing SiLPA to increase PAD can also be achieved through the purchase of Government Securities (SUN), which typically have a higher interest rate than time deposits. This is intended to attract investors to place their funds in bonds. The interest rate for SUN ranges from 5.25% to 7.75%, depending on the type of SUN purchased.

SUN consists of Treasury Bills and Government Bonds. Treasury Bills are for a term of 12 months, while Government Bonds have a term longer than 12 months, with both offering interest payments through discounts. Local governments can purchase SUN with a minimum bid value of IDR 50 billion, while the SiLPA of the Provincial Government of West Sulawesi in 2023 amounts to IDR 46.6 billion, necessitating an additional budget of IDR 3.4 billion to acquire SUN.

3. Port Service Fee (Special Terminal).

The Provincial Government of West Sulawesi has been designated as a supporting area for the National Capital (IKN) and borders directly with East Kalimantan Province, which is the location of the IKN, across the Sulawesi Strait. The Province of West Sulawesi, located along the Sulawesi Strait, has several ports, but none are owned or classified as assets of the Provincial Government of West Sulawesi. Below is the data on the ports available in the Province of West Sulawesi:

Table 4. Port Data in West Sulawesi

No.	Pelabuhan/Terminal	Hierarki	Pengelola
1.	Tanjung Silopo/Polman	Collector Port	Ditjen Hubla/Kemenhub
2.	Banggae/Majene	Collector Port	Ditjen Hubla/Kemenhub
3.	Palipi/Majene	Regional Feeder	Ditjen Hubla/Kemenhub
4.	Belang-Belang/Mamuju	Main Port	Ditjen Hubla/Kemenhub
5.	Mamuju/Mamuju	Collector Port	Ditjen Hubla/Kemenhub
6.	Budong-Budong/Mamuju Tengah	Local Feeder	Ditjen Hubla/Kemenhub
7.	Pasagkayu/Pasangkayu	Regional Feeder	Ditjen Hubla/Kemenhub
8.	Ambo/Mamuju	Local Feeder	Ditjen Hubla/Kemenhub
9.	Poompongan/Mamuju	Local Feeder	Ditjen Hubla/Kemenhub

Source: West Sulawesi Provincial Transportation Office (2024, processed)

Based on the data in Table 4 above, it is noted that all ports located along the coast of West Sulawesi Province are managed by the Ministry of Transportation. However, according to Law No. 23 of 2014 on Regional Government, ports classified as regional feeders fall under the authority of the provincial government.

In the operational activities of ports, there are several retribution services that can be charged by port managers. However, since there are no ports classified as assets of the Provincial Government of West Sulawesi, there are no revenue sources from port services at maritime ports. Currently, the Provincial Government of West Sulawesi only realizes revenue from fishing port operations.

The retribution from maritime port services that can be accepted by the provincial government, in accordance with Minister of Transportation Regulation No. 72 of 2017 on the Types, Structure, Classification, and Mechanism for Determining Port Service Tariffs, includes services for vessels, cargo, and passengers. By leveraging the potential of West Sulawesi Province as a supporting area for the National Capital (IKN), especially in terms of construction materials (rocks, sand, and similar resources) and food crops.

In West Sulawesi Province, there are several companies that hold Mining Business Licenses (IUP) for rock materials used in construction, such as those in Mamuju Regency, as shown in the following table:

Table 5. Data of Companies Holding Mining Business Licenses (IUP)

No	Nama IUP Mamuju	Material	Luas IUP ha	Estimasi tinggi (m)
1	CV. Jasa Motor	River Sand	6	10
2	PT. Surya Jati Agung	River Sand	19.6	10
3	CV. Selo Agung	River Sand	7.2	10
4	PT.Agung Bara Sejati	Mountain Stone	198	10
5	CV. Az Zahra	Mountain Stone	70	10
6	PT. Putra Bajeng	Andesite	45.6	10
7	PT. Kalbatek	Andesite	194.95	10
8	PT. Tambang Batuan Andesit	Andesite	155.7	10
9	PT. Dua Kawan Sulbar	Andesite	47.8	10
10	PT. Aneka Bara Lestari	Andesite	198	10
11	PT. Harusmas Agro Utama	Andesite	119	10
12	PT. Bumi Ayman Perkasa	Andesite	17	10
13	PT. Pasokkorang	Gravel	14	10
14	CV. Asyfah	Gravel	7	10
15	PT. Bintang Gunung Perkasa	Gravel	12	10
16	PT. Sumaindotim	Gravel	26	10
17	PT. Diana Jaya Lestari	Gravel	11.88	10
18	CV. Sinar Harapan	Gravel	7.24	10
19	CV. Mahaputra	Fill Soil	8	10

Source: Feasibility Document for West Sulawesi Ports (processed, 2023)

The owners of the Mining Business Licenses (IUP) engage in rock mining to meet the demand for construction materials such as rocks, sand, gravel, and similar resources. The transportation of these materials will utilize port services, and there are already plans underway for the development of a specialized port/terminal. This opportunity should be leveraged by the Provincial Government of West Sulawesi by taking over existing ports in accordance with its authority or by building a specialized terminal to facilitate the transport of mining materials to the National Capital (IKN) or East

Kalimantan Province. With a port or specialized terminal managed by the provincial government, port service retributions can contribute to the regional revenue, including mooring services, pilotage, and berthing services. The regional revenue from maritime port service retributions can be analyzed in more detail through the determination of retribution rates and the volume of rock mining in West Sulawesi Province.

5 Conclusion And Recommendations

The provision of Employee Additional Income (TPP) is one strategy to enhance motivation, productivity, and accountability among Civil Servants (PNS) in the Provincial Government of West Sulawesi. However, the payment of TPP also presents challenges related to the region's fiscal capacity, particularly with expenditures exceeding 30% of the Regional Revenue and Expenditure Budget (APBD). With the enactment of Law Number 1 of 2022 on Financial Relations between the Central Government and Regional Governments (UU HKPD), which regulates the maximum employee expenditure limit at 30% of the total APBD, regions exceeding this limit must adjust their employee expenditure proportion within a specified timeframe.

To ensure the sustainability of TPP payments to employees within the Provincial Government of West Sulawesi, efforts to intensify and extensionalize sources of Regional Original Revenue (PAD) are necessary. Optimizing the utilization of regional assets, enhancing cooperation with financial institutions, and managing regional assets efficiently are crucial steps in increasing PAD. Thus, it is hoped that with the right strategies, the Provincial Government of West Sulawesi can continue providing TPP payments to civil servants without compromising the region's financial stability.

Several recommendations that can be made are:

1. The Provincial Government of West Sulawesi should continuously evaluate and monitor the management of Regional Original Revenue (PAD) to maximize the potential of regional income sources.
2. Develop strategies to intensify and extensionalize Regional Original Revenue sources, such as optimizing the use of regional assets, enhancing cooperation with financial institutions, and managing regional assets efficiently.
3. Adjust employee expenditure policies to comply with the maximum limit of 30% of the APBD as stipulated by the UU HKPD, while considering the balance between TPP payments and regional finances.
4. Encourage innovation in regional financial management, including the development of sustainable PAD enhancement programs.

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