

## The Implementation of Rental Equipment and Machinery Levy Policy in Increasing Local Own-Source Revenue

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### Abstract

This study aims to analyze the management of equipment and machinery rental fees at the Public Works and Spatial Planning Office (DPUTR) of Kuningan Regency as a strategic effort to increase Regional Original Revenue (PAD). Drawing on William N. Dunn's public policy analysis theory, this research employs a qualitative descriptive method with data collected through interviews and documentation. The findings reveal that the retribution management has not been optimal; revenue realization over the past three years has consistently remained below 30% of the target. Key contributing factors include outdated and unserviceable heavy equipment, minimal service promotion, the absence of a digital rental system, and limited human resources. Furthermore, competition from the private sector and the decline in departmental projects have exacerbated performance challenges. The study recommends strategies such as equipment renewal, system digitalization, human resource capacity building, and active promotion. An evaluation based on the six stages of policy analysis indicates that the existing policy is neither effective, efficient, nor sustainable. A comprehensive policy reformulation is essential to enhance this sector's contribution to Kuningan Regency's PAD.

**Keywords:** *Retribution Management, Heavy Equipment, Regional Original Revenue, DPUTR, Public Policy.*

### INTRODUCTION

The management of equipment and machinery rental fees by the Public Works and Spatial Planning Office (DPUTR) holds a strategic role in enhancing Regional Original Revenue (PAD). The utilization of regional assets such as heavy equipment and construction machinery rented out to third parties or the general public can serve as a significant source of income if managed optimally and transparently (Irmayasa & Ismail, 2020). However, in practice, several challenges persist, including the absence of an integrated management system, poor maintenance of equipment, and inadequate promotion and public outreach (Irmayasa & Ismail, 2020). Therefore, strategies to improve the effectiveness of retribution management are urgently needed. These include the implementation of competitive pricing, the

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digitalization of rental and payment systems, and the enhancement of service quality. Such improvements are crucial to ensuring that the potential of this revenue stream can contribute maximally to PAD and support sustainable regional development (ADB & Commonwealth Secretariat, 2021). It is worth noting that equipment and machinery rental fees are classified as business service retributions under Law No. 1 of 2022 on Financial Relations Between the Central and Regional Governments, while the authority of DPUTR as the managing agency is outlined in Law No. 23 of 2014 (MKRI, 2024).

Regional Original Revenue (PAD) remains a critical financial pillar for local governments, playing a pivotal role in supporting regional autonomy and fiscal sustainability (Kemdikbud, 2004). Retribution from services such as construction heavy equipment rental is recognized as a valuable component to optimize PAD (Irmayasa & Ismail, 2020). However, empirical studies reveal that many local governments fail to manage such retributions effectively. For instance, a case study in Aceh Jaya Regency demonstrated subpar management practices, significant maintenance costs, and underperformance in revenue realization (Irmayasa & Ismail, 2020). The challenges often stem from outdated assets, inefficient systems, lack of digital administration, and inadequate outreach to potential renters (Jabid et al., 2023). These issues lead to disappointing contributions to PAD and obstruct sustainable regional development. The adoption of digital management systems and evidence-based pricing has shown promise in improving efficiency and transparency in similar jurisdictions (ADB & Commonwealth Secretariat, 2021). Furthermore, national legislation specifically Law No. 1/2022 and Law No. 23/2014 formally define the authority and scope of regional agencies like DPUTR in managing business service retributions, including machinery rental activities (MKRI, 2024).

Regional government spending policies influence local economic growth and the effectiveness of Gross Regional Domestic Product (GRDP). Research in Indonesia indicates that while spending on infrastructure may not directly boost human development or economic growth, targeted expenditures such as procurement of equipment aligned with local need can have significant impact, especially when complemented by competent human resources (Sasongko & Wibowo, 2022). This finding is particularly relevant to the management of equipment and machinery rental fees at the DPUTR of Kuningan Regency. Well-targeted regional expenditures such as the procurement of new equipment and the improvement of service delivery systems can enhance the quality of rental services. Ultimately, this will have a positive impact on the increase of Regional Original Revenue (PAD) and contribute to broader regional economic development (Sasongko & Wibowo, 2022).

This situation raises critical questions regarding the extent to which the management of heavy equipment rental fees at the PUTR Office of Kuningan Regency has been implemented in line with

expectations. A comprehensive analysis is necessary to understand the underlying factors behind the failure to meet revenue targets and to assess their impact on Regional Original Revenue (PAD). By examining the management of these retributions, it is expected that existing obstacles can be addressed and strategic recommendations can be formulated to enhance the contribution of retribution to PAD in Kuningan Regency (Wicaksana, Harmono, & Yuniarti, 2023). Currently, the Equipment and Workshop Technical Unit (UPTD) operates a fleet of 21 heavy machinery units, consisting of the following: one 8-ton (manual) roller, nine 6-ton (manual) rollers, two 4-ton (tandem/vibratory) rollers, one 3-ton (tandem/vibratory) roller, one 2.5-ton (manual) roller, two 2.5-ton (tandem/vibratory) rollers, one 1.5-ton (tandem/vibratory) roller, one Baby Roller (800 kg), three Volvo mini excavators, and two transport vehicles. Most of these machines are in fair condition or require minor repairs. However, several units suffer from major damage due to aging beyond their economic lifespan and a lack of regular maintenance in the field (Yuliantoro & Arifulsyah, 2021). The majority of the road rollers are over 10 years old, with some exceeding 30 years. The excavators are generally over five years old, and the transport vehicles are also more than 30 years old. As a result, frequent breakdowns and the need for intensive maintenance have become common, leading to high operational costs. Large-tonnage equipment, such as the 8-ton and 6-ton rollers, is now rarely used due to a shift in construction practices favoring hot-mix asphalt (*latasir*) and concrete systems. In contrast, smaller rollers ranging from 4 tons to 1.5 tons (a total of seven units) and one Baby Roller are used for self-managed activities such as routine road maintenance and small-scale projects in residential areas and narrow alleys. However, due to overlapping demand and limited equipment availability, the UPTD is unable to meet all operational needs (Arifin & Widiastuti, 2023; Jabid, Suwito, & Darwis, 2023).

Several current issues have been identified, including:

1. A decline in the number of government projects over the years, leading to a reduced number of users or renters of heavy equipment.
2. The urgent need for equipment renewal, as most machinery is in suboptimal condition and requires continuous maintenance.
3. Budget constraints for the procurement of equipment, spare parts, and routine maintenance.
4. Increasing competition from private companies offering heavy equipment rentals, particularly excavators, which has resulted in declining demand for UPTD services.

The rental of equipment and machinery refers to the agreement allowing temporary use of assets by another party. This activity plays a role in contributing to Regional Original Revenue (PAD). As a district that consistently prioritizes infrastructure development, Kuningan Regency has the potential to generate income from equipment and machinery rentals. However, the contribution of this retribution

remains minimal and has yet to demonstrate a significant impact on increasing PAD. The following is the revenue data from equipment and machinery rental management at the DPUTR of Kuningan Regency.

**Table 1. Target and Actual Revenue from Equipment and Machinery Rental Fees at the DPUTR of Kuningan Regency**

No	Year	Revenue Target (IDR)	Actual Revenue (IDR)	(%)
1	2022	Rp. 400.000.000	Rp. 100.81.000	25%
2	2023	Rp. 541.200.000	Rp. 114.885.125	21%
3	2024	Rp. 600.000.000	Rp. 171.215.000	29%

Based on the table above, it is evident that over the past three years from 2022 to 2024 the actual revenue from equipment and machinery rental fees at the DPUTR of Kuningan Regency has consistently fallen short of the targeted amounts. However, a closer analysis reveals instability in rental fee revenues during this period. The most notable decline occurred in 2023, when both the target and actual revenue experienced a significant drop compared to the previous year. Although there was a rebound in 2024, with an increase in both the target and actual revenue figures, the overall trend indicates that rental income from equipment and machinery remains inconsistent. This situation suggests that there is still room for improvement in optimizing the management of rental fee collections. Therefore, the DPUTR of Kuningan Regency should enhance its strategies for managing equipment and machinery rentals to improve revenue realization. Doing so would contribute positively to the growth of Regional Original Revenue (PAD), which serves as a critical source of funding for governance and development initiatives in Kuningan Regency.

The management of retribution in this study encompasses the aspects of planning, organizing, implementation/directing, and supervision conducted by the DPUTR, with the goal of maximizing existing potential. Effective management is a key factor in optimizing the collection of rental fees; thus, DPUTR must consistently monitor the progress of equipment and machinery rental revenues to ensure continuous improvement (Mangopo, Landjang, Lambe, & Jaya, 2024). This aligns with evidence from Aceh Jaya Regency, where deficiencies in planning, financing, and supervision of heavy equipment rental services resulted in suboptimal revenue performance (Irmayasa & Ismail, 2020). Therefore, it is essential to formulate concrete strategies to optimize regional retribution revenues as a frontline effort to increase the PAD of Kuningan Regency. This also requires strong commitment from all stakeholders, including both the government and the public as retribution payers, to realize an effective retribution management system. Stakeholder engagement has been shown to significantly enhance local government effectiveness and legitimacy, particularly in revenue mobilization and public service delivery (Logsdon & Wood, 2020). Sound management practices are crucial, as management itself is a fundamental element wherever individuals collaborate to achieve common goals.

Based on these issues, this study aims to further examine the actual conditions of equipment and machinery rental fee management at the DPUTR of Kuningan Regency and to identify the key factors influencing its implementation.

## **LITERATURE REVIEW**

### **Stakeholder Theory**

This study adopts Stakeholder Theory. The term “stakeholder” was first introduced by the Stanford Research Institute (SRI) in 1963, defined as “those groups without whose support the organization would cease to exist” (SRI as cited in Freeman, 1984). Krisnawati (2021) defines stakeholders as groups or individuals who can influence or be influenced by the process of achieving an organization’s objectives.

According to Ghozali and Chairiri (as cited in Kumiasari, 2020), a company is not an entity that operates solely for its own benefit; it must provide value to its stakeholders. Novalistia (2016) argues that the government, as the holder of political power, must prioritize the interests of the people as its primary stakeholders. Susanto and Martini (2021) further explain that local governments must be able to manage regional revenue, assets, and wealth effectively to ensure public welfare and promote the independence of regional income generation. In addition, literature on public sector governance suggests that stakeholder participation enhances legitimacy, accountability, and policy effectiveness in local government settings (Sarturi et al., 2023).

### **Public Policy Analysis Theory**

This study employs the public policy analysis theory developed by William N. Dunn as the primary approach to examine the management of equipment and machinery rental fees at the Public Works and Spatial Planning Office (DPUTR) of Kuningan Regency. In his seminal work, Dunn (2003) defines public policy analysis as a systematic process for addressing policy problems using scientific methods and logical reasoning. According to Dunn, policy analysis is both normative and practical, aiming to provide concrete input to policymakers. This aligns with broader academic consensus that effective policy analysis bridges empirical evidence with normative objectives to inform decision-making (Weimer & Vining, 2017).

Dunn (2003) outlines six core activities in public policy analysis, namely:

1. Problem Structuring

At this stage, the policy problem must be clearly and accurately defined, as any misdiagnosis may lead to inappropriate or ineffective solutions. In the context of this study, the core issue lies in the low revenue generated from the rental of heavy equipment and machinery, as well as the suboptimal management of regional assets by the DPUTR of Kuningan Regency. The following contributing factors have been identified:

- a. Inadequate promotion of rental services,
  - b. Absence of a digital-based rental management system,
  - c. Uncompetitive retribution rates,
  - d. Limited availability of competent human resources in operational management.
2. Forecasting
- This stage functions to project what is likely to occur if the current policy is maintained or modified. In this case, predictions indicate that if the current management of rental fees is not improved, the potential for increasing Regional Original Revenue (PAD) will remain low, and the efficiency in utilizing heavy equipment will continue to be suboptimal. Conversely, if policy improvements are implemented such as digitalizing the management system and revising the rental rates then:
- a. The number of renters is likely to increase,
  - b. Regional revenue will grow,
  - c. The management process will become more transparent and efficient.
3. Recommendation
- At this stage, alternative policy solutions are formulated for consideration by local government authorities. The proposed recommendations include:
- a. Revising the Regional Regulation (Perda) related to heavy equipment rental fee rates,
  - b. Developing a digital-based rental management information system,
  - c. Providing training and capacity-building programs for heavy equipment management personnel,
  - d. Implementing targeted promotional strategies aimed at village governments, local contractors, and private sector stakeholders.
- These recommendations must take into account technical and legal feasibility, as well as the socio-economic context of the local community.
4. Monitoring
- This stage involves overseeing the implementation of policies to ensure they are carried out as planned. In this study, monitoring activities include:
- a. Evaluating the implementation of standard operating procedures (SOPs) for heavy equipment rentals,
  - b. Monitoring rental data and the revenue generated from retribution,
  - c. Identifying technical and administrative obstacles encountered during policy implementation.
5. Evaluation
- Evaluation is used to assess the extent to which the implemented policy has achieved its intended objectives. The aspects evaluated include:

- a. Effectiveness: Has there been an increase in Regional Original Revenue (PAD)?
  - b. Efficiency: Is the revenue generated proportional to the operational costs?
  - c. Relevance: Does the policy remain aligned with the needs of the community and business actors?
  - d. Sustainability: Can the policy be continuously implemented without external dependency?
6. Participation

Dunn also emphasizes the importance of involving relevant stakeholders in the policy process, including service users from the community, private sector actors, and local government institutions. Such participation is essential to ensure the legitimacy and successful implementation of the policy.

### **Regional Original Revenue (PAD)**

According to Wulandari & Iryanie (2018), based on Article 1 of Law No. 33/2000, Regional Original Revenue (PAD) refers to revenue obtained by regional governments through resources within their own territory, collected under local regulations and national law. As stipulated in Article 6 of the same law, PAD sources include local taxes, regional retributions, income from regionally owned enterprises (BUMD), and other legitimate regional revenues.

The implementation of broad, real, and responsible regional autonomy grants local governments the freedom to manage their finances based on their internally generated income (Wulandari & Iryanie, 2018; EAS Publisher, 2024). Recent analyses confirm that optimized PAD contributes to regional financial independence, especially when matched with effective PAD structuring and implementation (Nasution, 2024).

### **Regional Retribution**

According to Law of the Republic of Indonesia No. 28 of 2009 on Regional Taxes and Regional Retributions, regional levies are defined as payments made by individuals or legal entities for services or specific permits provided or granted by the regional government. Regional retributions are classified into three categories: General Service Retribution, Business Service Retribution, and Specific Licensing Retribution (Wulandari & Iryanie, 2018). This legal framework establishes retribution as a fiscal instrument under regional autonomy, emphasizing its role in generating non-tax revenue for local governments (Law No. 28/2009; Toduho et al., 2014).

### **Suitability of Dunn's Model to Research**

The public policy analysis approach proposed by William Dunn is highly relevant to this study for several reasons:

1. It provides a rational and objective framework for examining regional policy issues.

2. It promotes solutions that are based on empirical data and field evidence rather than mere assumptions.
3. It supports the formulation of practical and applicable policies that can be directly implemented by the DPUTR.
4. It encourages public participation and accountability in the decision-making process related to public service delivery.

Thus, this theory serves as an appropriate analytical tool to assess and evaluate the management of equipment and machinery rental retributions as part of the broader effort to increase Regional Original Revenue (PAD) in Kuningan Regency.

## **METHOD**

This study employed a qualitative descriptive approach aimed at obtaining an in-depth understanding of the management of equipment and machinery rental retributions within the Public Works and Spatial Planning Office (DPUTR) of Kuningan Regency. Informants were selected purposively based on their knowledge and direct involvement in planning, implementation, and supervision processes. They consisted of the Head and Secretary of the DPUTR Office, the Head and Administrative Subdivision of UPTD Perbengkelan, the Revenue Treasurer, heavy equipment operators, mechanics, administrative staff, and equipment/machinery renters.

Data were collected through semi-structured interviews and documentation. Interviews provided flexibility to explore issues in depth, while documentation included revenue reports, equipment inventories, SOPs, and budget planning documents. Data analysis followed Miles and Huberman's (1994) interactive model, consisting of three stages: (1) data reduction, by selecting and summarizing relevant information; (2) data display, through systematic narrative organization; and (3) conclusion drawing and verification. To ensure data validity, triangulation was applied using both source triangulation (comparing data from multiple informants) and methodological triangulation (interviews and documentation).

## **RESULT AND DISCUSSION**

The analysis of revenue from equipment and machinery rental retributions at the Public Works and Spatial Planning Office (DPUTR) of Kuningan Regency over the past three years shows that the realization of revenue has consistently fallen short of the established targets. In 2022, the target was IDR 400,000,000, with an actual realization of only IDR 100,813,000 (25%). In 2023, the target was IDR 541,200,000, yet realization reached only IDR 114,885,125 (21%). Meanwhile, in 2024, although the realization increased to IDR 171,215,000, it only accounted for 29% of the IDR 600,000,000 target. These results confirm inefficiencies in optimizing the retribution potential.

The condition of the available heavy equipment significantly hinders performance. Most units are outdated, with operational lifespans ranging from 10 to 30 years, leading to frequent breakdowns,

high maintenance costs, and in some cases, total unserviceability. Furthermore, the number of equipment units is very limited such as only three excavators and two dump trucks which restricts service capacity.

Another significant challenge is the limited capacity of human resources. Many personnel lack the necessary competence to manage rental services effectively. Administrative processes are still handled manually due to the absence of a digital system, resulting in inefficiency. Moreover, minimal promotional activities and outreach efforts reduce public awareness of the availability of equipment rental services offered by DPUTR.

The presence of private sector competitors further weakens DPUTR's performance, as private providers offer better-maintained machines and more flexible pricing schemes. Additionally, the overall decline in infrastructure projects in Kuningan Regency has reduced demand for heavy equipment rentals, thereby affecting revenue performance.

This study applies William N. Dunn's Public Policy Analysis Theory, which encompasses six stages:

1. Problem Structuring

The central issue identified is the low realization of retribution revenue compared to targets. Contributing factors include outdated equipment assets, lack of promotion, uncompetitive rental rates, and limited human resource capacity.

2. Forecasting

If no intervention is taken, revenue realization will stagnate, contributing minimally to Regional Original Revenue (PAD). Conversely, policy interventions such as equipment renewal, digitalization, and human resource development could significantly improve revenue, supported by steady demand from village governments, institutions, and the private sector.

3. Recommendations

Key policy measures include:

- a. Equipment renewal, prioritizing small-capacity machinery (e.g., baby rollers, vibro compactors) to meet village-scale project needs.
- b. Development of a digital rental information system integrated with payment and reporting mechanisms.
- c. Human resource capacity building through technical and administrative training.
- d. Strengthening promotion and outreach through social media, official government websites, and direct communication with potential users.

4. Monitoring

Effective monitoring mechanisms are essential to track equipment utilization, assess maintenance needs, evaluate promotional strategies, and identify administrative challenges.

Regular monitoring can provide timely feedback for corrective actions.

#### 5. Evaluation

Using Dunn's criteria:

- a. Effectiveness: Still low, as PAD achievements remain below targets.
- b. Efficiency: Equipment utilization is disproportionate to operational and maintenance costs.
- c. Relevance: Current assets are misaligned with market demands.
- d. Sustainability: Reliance on aging machinery threatens long-term service continuity.

#### 6. Policy Agenda Setting

The prescriptive agenda includes revising rental rates to align with market prices, creating flexible but accountable SOPs, initiating public-private partnership (PPP) schemes for equipment procurement, and offering incentives for regular clients such as village governments and contractors.

The findings align with Stakeholder Theory, emphasizing the responsibility of the Kuningan Regency Government to manage public assets in line with Article 33 of the 1945 Constitution of the Republic of Indonesia. Retribution management of equipment and machinery should not only contribute to PAD but also support regional financial independence and public welfare. Strengthening policy implementation in this sector is thus crucial for achieving efficient, transparent, and sustainable regional development.

### **CONCLUSION**

The management of equipment and machinery rental retributions at the DPUTR of Kuningan Regency can be considered moderately effective. Several factors influence the management of equipment and machinery rental retributions at the DPUTR, including both supporting and inhibiting factors. Supporting factors include the existence of legal instruments such as Regional Regulations (Perda), Mayoral Regulations (Perwal), and Standard Operating Procedures (SOPs). Inhibiting factors include the lack of competent human resources, the absence of a digital administrative system for rental services, competition from private sector providers, the aging condition of most equipment rendering them unfit for use, and a decline in infrastructure projects within Kuningan Regency.

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