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Jakarta's Fiscal Independence Strategy in Facing The Transition to A Global City: An Analysis of Revenue Optimization Regions

Mila Rohmatul Ulya[1]*, Thalita Anindia Purnomo[2], Annisa Putri Damayantie[3], Eva Hany Fanida[4]

[1,2,3,4]*Department of Public Administration / Universitas Negeri Surabaya / Indonesia*
Email: 25112064003@mhs.unesa.ac.id, 25112064025@mhs.unesa.ac.id, 25112064086@mhs.unesa.ac.id, evafanida@unesa.ac.id
**Corresponding author: 25112064050@mhs.unesa.ac.id*

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ABSTRACT

The funding aspect plays a vital role in ensuring the sustainability of public services and sustainable urban infrastructure development. DKI Jakarta Province, as the locomotive of the national economy, is required to have a progressive revenue capacity to support its transition to become a global financial center after the relocation of the capital city. This study aims to dissect the structure and dynamics of regional revenue acquisition in DKI Jakarta through the lens of public finance. Using a descriptive qualitative method, data is collected through documentation techniques on budget realization reports and the latest financial literature. The results of the study reveal that the revenue achievement that touched Rp68.53 trillion as of November 2025 is an implication of regional tax optimization and massive integration of digital services. The management is directed to strengthen the city's resilience to global economic dynamics and improve the quality of life of the community through transparent service programs. This study concludes that strengthening an accountable and technology-adaptive revenue generation system is the main key in maintaining regional fiscal stability.

ABSTRAK

Aspek pendanaan memiliki peran penting dalam menjamin keberlanjutan pelayanan publik dan pembangunan infrastruktur perkotaan yang berkelanjutan. Provinsi DKI Jakarta sebagai penggerak perekonomian nasional dituntut memiliki kapasitas pendapatan yang progresif untuk mendukung transisinya menjadi pusat keuangan global setelah pemindahan ibu kota negara. Penelitian ini bertujuan untuk mengkaji struktur dan dinamika perolehan pendapatan daerah di DKI Jakarta melalui perspektif keuangan publik. Penelitian ini menggunakan metode deskriptif kualitatif dengan pengumpulan data melalui teknik dokumentasi terhadap laporan realisasi anggaran dan literatur keuangan terkini. Hasil penelitian menunjukkan bahwa realisasi pendapatan yang mencapai Rp68,53 triliun hingga November 2025 merupakan implikasi dari optimalisasi pajak daerah dan integrasi layanan digital secara masif. Pengelolaan pendapatan diarahkan untuk memperkuat ketahanan kota dalam menghadapi dinamika ekonomi global serta meningkatkan kualitas hidup masyarakat melalui program pelayanan yang transparan. Penelitian ini menyimpulkan bahwa penguatan sistem peningkatan pendapatan yang akuntabel dan adaptif terhadap teknologi merupakan kunci utama dalam menjaga stabilitas fiskal daerah.

INTRODUCTION

Public finance has always been a strategic instrument in the provision of services for the wider community. Through measurable financial governance, various development agendas that lead to improving social welfare can be effectively realized. Within this framework, revenue or revenue holds a central position as the main fuel that finances the operations of public organizations. Without a strong revenue structure, government efforts to meet basic public needs—such as infrastructure, health, and education—will experience fiscal stagnation that has an impact on the decline of regional competitiveness.

As the region with the most massive economic turnover in Indonesia, DKI Jakarta Province bears a great responsibility in maintaining national fiscal stability. Jakarta is now at a crossroads in history; the transition of status from the National Capital to a Global City demands a much higher level of financial independence. This is in line with the public finance theory which emphasizes that funding sources must be optimally managed to support the sustainability of the organization in the midst of global economic uncertainty. Transparent and accountable revenue management is an absolute requirement so that the funds collected from the community can be used effectively for the public interest.

In academic discourse, it is important to compare the focus of this research with previous studies to show scientific novelty. The following is a comparison table of research positions:

Tabel 1.

State of the Art

Author (Year)	**Focus Research**	**Key Findings**	**Relevance**
Wicaksono (2022)	Digitization of Regional Taxes	The use of the application significantly increases taxpayer compliance.	It is the basis for the analysis of the efficiency of the digital system in Jakarta.
Rohmawati (2019)	Financial Supervision	Strict internal oversight lowers the risk of budget leakage.	Reference for regional accountability analysis.
Author (2026)	Revenue Jakarta2025	Fiscal Resilience Jakarta post- transfer of IKN functions.	The main focus is on actual realization data of Rp68.53 trillion.

Based on this background, the main problem raised is how the effectiveness of regional tax collection plays a role in maintaining Jakarta's fiscal stability during the transition period. The purpose of this study is to map the leading revenue sectors and evaluate the impact of digitalization policies on Jakarta's economic resilience as an international business center.

RESEARCH METHODS

This study applies a qualitative method with an analytical descriptive approach to provide a systematic overview of the phenomenon of regional revenue. The strategy approach used is a literature study and documentation on the DKI Jakarta Provincial budget realization report for 2025. Primary data is obtained through searching regional fiscal policy documents, while secondary data is sourced from official publications of tax authorities and trusted economic news channels.

The data analysis technique is carried out through three integrated stages according to scientific research standards:

1. Data Reduction: Filter information from financial statements to focus analysis on the figures of income realization and the types of taxes that contribute the most.
2. Data Presentation: Data is presented in the form of descriptive narratives and tabulation to facilitate comparison between revenue components.
3. Conclusion: Correlate field findings with public finance theory to formulate recommendations for revenue increase strategies

RESULTS AND DISCUSSION

Based on regional financial data as of November 2025, DKI Jakarta shows a very resilient revenue performance. The total revenue realization reached Rp68.53 trillion, indicating that the fundamental The city's economy remained solid even though the center of government began to switch to the IKN.

1. Analysis Revenue Structure Dominance Tax Dominance Region

Analysis Revenue Structure Dominance Tax Dominance Region Regional Original Revenue (PAD), especially from the tax sector, is the main backbone of the Jakarta Regional Budget.The high figure of Rp68.53 trillion is driven by several types of superior taxes. Motor Vehicle Tax (PKB) and Certain Goods and Services Tax (PBJT) consistently make the highest contribution. This reflects the purchasing power of the people of

Jakarta which remains high and service business activities (such as restaurants, hotels, and entertainment) which continue to grow post-pandemic. Fiscal independence is very important because it gives local governments the flexibility to design development programs without relying entirely on transfer funds from the center. Here are the estimated components that make up the figure**:**

Table 2.

Analysis of Revenue Realization in Jakarta Region (Per Nov 2025)

Indicator	Estimated Value (Trillions)	Percentage of Target	Remarks
Pajak Daerah	Rp45.20	92%	Main Supports
Levy &Asset Yield	IDR5.80	85%	Independent Income
Dana Transfer Pusat	IDR11.23	94%	Stimulus Pusat
Other Legal Actions	IDR6.30	90%	Additional Income

2. Digitalization as a CatalystFinancial Efficiency

One of the key factors behind the successful collection of funds of Rp68.53 trillion is digital transformation. The implementation of the online system in regional tax services has reduced bureaucratic barriers and minimized face-to-face interactions that are risky in the practice of taxpayer. With the system digital, taxpayers can make payments at any time, which automatically increases the cash flow to the regional general cash account in real-time.

3. Accountability Management in Global Perspective

As a city that is moving towards the status of a Global City, Jakarta must implement international transparency standards. The management of public funds is not only about collecting money, but how the money is returned in the form of quality public services. This revenue allocation can be seen in the massive construction of public transportation (MRT, LRT) as well as improvements in the quality of sanitation and the environment. As with established public finance principles, transparency will create trust, and trust will lead to sustainable tax compliance

CONCLUSION

DKI Jakarta Province has proven its fiscal resilience by realizing revenue of IDR 68.53 trillion until November 2025. This financial independence is dominated by regional taxes managed through an efficient and transparent digital system. This success is the main capital for Jakarta to continue to transform into an independent global economic center. This study concludes that synchronization between modern tax policies and public services is the best strategy to maintain the stability of the APBD in the future.

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