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Why Collaborative Governance Fails in Local Revenue Mobilization: Evidence from Indonesia

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ABSTRACT

This study explains why formally established collaborative arrangements produce limited effectiveness in local revenue mobilization, with specific attention to regional levy administration in Sikka Regency, Indonesia. Rather than treating leakage as a narrow technical or accounting problem, the article conceptualizes it as a governance problem generated through shallow collaboration among interdependent public organizations and affected stakeholders. The study employs a qualitative case study design based on in-depth interviews, observation, and document analysis involving government agencies, field collectors, regulated actors, compliant and non-compliant levy payers, community beneficiaries, civil society organizations, and media actors. Guided by the collaborative governance framework of principled engagement, shared motivation, and capacity for joint action, the analysis shows that collaboration exists procedurally but remains weak in substance. Principled engagement is constrained by narrow problem discovery, fragmented knowledge sharing, weak data-based deliberation, and limited collective determination. Shared motivation is weakened by inter-agency distrust, contested legitimacy, weak fiscal transparency, and uneven commitment to collective revenue goals. Capacity for joint action is undermined by hesitant leadership, thin institutional arrangements, non-integrated databases, weak monitoring routines, and limited administrative and digital support. The article advances the concept of shallow collaboration to describe a condition in which meetings, coordination language, and formal mandates are present, yet collective problem solving, relational commitment, and operational follow-through remain insufficient. The study contributes to collaborative governance and fiscal governance scholarship by showing how information fragmentation and relational weakness become mechanisms through which local revenue leakage is reproduced in decentralized settings. Its findings caution against assuming that formal coordination is equivalent to collaborative capacity and demonstrate why subnational revenue mobilization requires both institutionalized data integration and relationally credible governance.

INTRODUCTION

Local revenue mobilization has become a central issue in decentralized governance because subnational governments are increasingly expected to finance public services, infrastructure, and territorial development through their own-source revenues rather than relying almost entirely on intergovernmental transfers (Infusi et al., 2022; Mahama et al., 2024; Shofura & Setyadharma, 2023). In this context, local taxes and regional levies are not merely fiscal instruments. They are also governance instruments because they shape accountability relationships between governments and citizens, influence the credibility of local public administration, and determine whether decentralized service delivery can be sustained over time (Mujiyati et al., 2024; Pradana, 2014; Yudhistira et al., 2024). A local government that cannot convert legally assigned revenue authority into predictable and legitimate collection capacity faces more than a budgetary shortfall. It faces a governance deficit that weakens its ability to plan, coordinate, enforce rules, and communicate the public value of revenue collection.

The Indonesian case illustrates this problem clearly. Decentralization has expanded local responsibilities, but own-source revenue remains uneven across regions and continues to represent a limited share of local fiscal capacity in many districts. The challenge is especially visible outside major urban centers, where administrative capacity, digital infrastructure, taxpayer information, and institutional coordination are often less developed than in metropolitan governments. Previous studies show that local revenue performance in Indonesia is affected by financial inclusion, local economic structure, tax administration, digital platforms, staff quality, managerial innovation, and political-institutional conditions (Budiarto & Qibthiyyah, 2022; Mujiyati et al., 2024; Nasution, 2017; Yusuf, 2020). These studies are important because they move beyond the simple assumption that low revenue performance is only a matter of taxpayer reluctance or narrow tax bases. They show that the everyday machinery of public administration strongly conditions whether local governments can identify revenue objects, set realistic targets, monitor payments, and respond to leakage.

Regional levy administration is particularly suitable for examining this issue because levy collection commonly depends on interactions among multiple actors. Revenue agencies may hold formal responsibility for revenue targets and recording. Technical departments may control levy objects, service facilities, or field operations. Financial management agencies may record payments and reconcile accounts. Planning agencies may link revenue projections with development priorities. Field collectors interact directly with payers and may possess practical information unavailable in formal databases. Traders, transport operators, service users, and other levy payers experience the rules at the point of implementation. This configuration means that collection performance is rarely produced by one agency alone. It emerges from the quality of inter-organizational relations, the reliability of information flows, the credibility of enforcement, and the perceived fairness of government action.

Yet much of the local revenue literature still gives insufficient analytical attention to how collaboration among public

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organizations and affected actors operates in the daily administration of levies. Studies of local taxation and own-source revenue often emphasize fiscal incentives, tax effort, revenue potential, digitalization, compliance, or economic structure (Mahama et al., 2024; Yuliadi, 2023; Zulfi & Wijaya, 2024). These variables are indispensable, but they do not fully explain why leakage can persist even when formal mandates, revenue targets, and coordination meetings exist. A district may have legally assigned authority, a recognized revenue object, and regular bureaucratic meetings, yet still fail to produce reliable collection because the actors involved do not share valid data, do not trust each other's reports, do not deliberate over evidence, and do not sustain follow-up when irregularities are identified. The analytical problem, therefore, is not only whether local governments have revenue authority, but whether they have the collaborative capacity to translate that authority into legitimate and effective collection.

Collaborative governance offers a useful lens for addressing this problem. It directs attention to the processes through which public organizations and stakeholders work across institutional boundaries to address problems that no single actor can solve alone (Aoki et al., 2024; Krogh & Triantafillou, 2024; Vento, 2020; Waardenburg et al., 2020). Recent scholarship increasingly understands collaboration not as a benign normative ideal but as a demanding governance arrangement shaped by institutional design, relational trust, leadership, actor composition, information quality, and the capacity to sustain joint action (Bjärstig et al., 2024; Emerson & Nabatchi, 2015; Kim & Sullivan, 2023; Thabit et al., 2025). This perspective is highly relevant for local revenue mobilization because levy administration is operationally dispersed but fiscally integrated. The consequences of weak collaboration are not abstract; they appear in incomplete databases, inconsistent billing, delayed follow-up, disputed collection authority, and normalized leakage.

However, collaborative governance should not be romanticized. A large body of research shows that collaboration may underperform, become ceremonial, or reproduce existing power imbalances when participation is mandated, leadership is passive, trust is low, actor roles are ambiguous, or institutional arrangements are weak (Afandi et al., 2023; Aivalli et al., 2025; Saito & Ruhanen, 2017). Formal coordination may create the appearance of collective action while leaving core problems unresolved. Meetings may be held, reports may be exchanged, and actors may use the vocabulary of collaboration, but these practices do not automatically produce shared problem definition, mutual commitment, or coordinated enforcement. This distinction is crucial for the present study because the case examined here does not show a complete absence of collaboration. Rather, it shows a pattern in which collaboration exists as a procedure but remains shallow as a governance practice.

This article therefore uses the term shallow collaboration to capture a specific form of collaborative weakness. Shallow collaboration refers to a condition in which formal forums, coordination routines, and inter-agency language are present, but the interaction does not generate robust problem discovery, credible knowledge integration, relational commitment, or operational follow-through. The concept is related to existing discussions on symbolic collaboration, collaborative inertia, low-intensity collaboration, and procedural coordination, but it adds a more specific fiscal-governance emphasis. In revenue administration, shallow collaboration matters because weak interaction can be directly converted into revenue leakage. Fragmented information about levy objects, payment status, tariff interpretation, exemptions, arrears, and field-level discretion creates space for under-collection, informal negotiation, delayed enforcement, and public distrust. Shallow collaboration is therefore not only a weak process; it is a mechanism through which fiscal losses can be reproduced.

The study is situated in Sikka Regency, Indonesia, a district whose experience reflects the broader challenges of revenue mobilization in decentralized and peripheral governance settings. Sikka is analytically relevant because the administration of regional levies involves several government agencies and field-level actors with interdependent responsibilities. The district has formal revenue mechanisms, yet levy performance remains vulnerable to leakage, unrealized potential, and coordination problems. The case also contributes empirical diversity to international public administration scholarship by bringing evidence from Eastern Indonesia, a region often underrepresented in studies of collaborative governance and fiscal administration. Examining Sikka allows the article to analyze collaboration in a context where administrative capacity, political relations, information systems, and local fiscal pressures interact in concrete ways.

The article addresses three gaps in the literature. First, while local revenue studies have generated valuable insights into fiscal performance, digitalization, and tax capacity, they have paid less attention to the governance processes through which interdependent agencies identify, deliberate, and respond to leakage (Mahama et al., 2024; Yuliadi, 2023). Second, collaborative governance studies have largely focused on service delivery, health, environmental governance, disaster management, social policy, and cross-sector innovation, while local revenue administration remains comparatively neglected (Aoki et al., 2024; Dai & Azhar, 2024; Qi & Ran, 2024). Third, existing scholarship has not sufficiently explained how information fragmentation, relational distrust, and weak institutional support can become fiscal mechanisms that enable persistent revenue leakage even where formal coordination mandates exist.

The central research question is: how and why does formally established collaboration produce limited effectiveness in local revenue mobilization? The article argues that levy leakage should be interpreted not merely as an administrative inefficiency, but as a governance failure when interdependent actors are unable to build shared understanding, relational credibility, and coordinated action around revenue problems. Administrative inefficiency refers to internal weaknesses in procedures, staffing, technology, or execution within a particular organization. Governance failure, by contrast, refers to the inability of the wider institutional arrangement to coordinate actors, align incentives, establish accountability, and solve collective problems across organizational boundaries. In the Sikka case, these two issues overlap, but they are not identical. Weak databases and poor monitoring are administrative problems; they become governance failures when no collaborative mechanism exists to integrate data, reconcile conflicting information, assign responsibility, and enforce joint follow-up.

The contribution of the article is threefold. Conceptually, it refines the discussion of collaborative governance failure by proposing shallow collaboration as a mechanism linking formal coordination with limited substantive performance. Empirically, it extends collaborative governance analysis into the

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underexplored domain of subnational revenue mobilization, showing that levy administration is a collective governance problem rather than merely a technical fiscal function. Analytically, it explains how weaknesses in principled engagement, shared motivation, and capacity for joint action interact to reproduce leakage. This approach avoids the overstated claim that collaboration simply fails in absolute terms. Instead, it demonstrates how collaboration becomes too shallow to perform the fiscal and administrative work expected of it.

The analytical framework follows Emerson, Nabatchi, and Balogh's collaborative governance model, which identifies three interrelated dimensions: principled engagement, shared motivation, and capacity for joint action (Emerson et al., 2012; Emerson & Nabatchi, 2015). Principled engagement concerns the processes through which actors discover problems, define issues, deliberate over evidence, and determine collective responses. Shared motivation concerns trust, mutual understanding, legitimacy, and commitment among participating actors. Capacity for joint action concerns leadership, institutional arrangements, resources, knowledge, and operational mechanisms that allow actors to act together. In this study, these dimensions are not treated as abstract categories; they are used to examine how levy problems are recognized, interpreted, relationally supported, and acted upon in a decentralized local government setting.

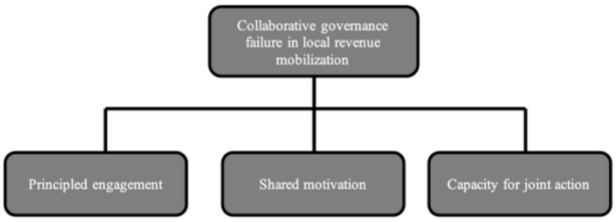

Figure 1. Research Framework
Source: Authors' construction, 2026

Figure 1 summarizes the research framework. The framework proposes that shallow collaboration occurs when the three collaborative dimensions are present only procedurally. Weak principled engagement limits the accuracy of problem discovery and the quality of deliberation. Fragile shared motivation weakens trust, legitimacy, and collective commitment. Limited capacity for joint action prevents actors from translating shared concerns into integrated data systems, enforcement routines, and sustained follow-up. Together, these conditions produce a governance environment in which leakage can persist despite the existence of formal coordination.

METHOD

Research design

This study employed a qualitative case study design to examine how collaborative governance operates in local revenue mobilization and why its effectiveness remains limited in the administration of regional levies in Sikka Regency, Indonesia. A qualitative approach was selected because the research problem concerns institutional interpretation, actor relations, information flows, trust, legitimacy, and coordination practices, all of which require close attention to context and meaning (Creswell & Creswell, 2018; Ridder, 2012; Yin, 2014). Rather than testing predetermined variables through statistical measurement, the study sought to understand how actors involved in levy administration interpret collaboration, explain leakage, and describe the barriers that prevent collective follow-up. The case study design is appropriate because the boundaries between collaborative processes, institutional arrangements, political relations, and revenue outcomes are empirically intertwined and cannot be understood adequately outside their local context.

Case selection

Sikka Regency was selected because it provides a theoretically relevant and empirically information-rich case. The district continues to face challenges in optimizing own-source revenue, especially regional levies, despite the existence of formal collection mechanisms and inter-agency coordination. Levy administration involves several public organizations, including planning, revenue, financial management, technical service agencies, and field-level units. These organizations are formally differentiated but operationally interdependent. The case is therefore appropriate for examining whether formal coordination is sufficient to produce collaborative effectiveness. Sikka also represents a peripheral local government context in Eastern Indonesia, making it valuable for widening the empirical base of collaborative governance research beyond national agencies, metropolitan governments, and more frequently studied policy sectors.

Informants and sampling

Purposive sampling was used to identify informants with direct knowledge of regional levy administration, revenue coordination, field-level collection, and stakeholder experience (Campbell et al., 2020; Etikan, 2016). Informants were selected on the basis of three criteria: involvement in planning, collection, supervision, coordination, or implementation; representation of different institutional and social positions; and capacity to provide detailed accounts of collaborative barriers. The sample included government actors, field collectors, levy payers, community beneficiaries, civil society organizations, and media actors. This composition allowed the study to compare official accounts with field-level and payer-side perspectives. A total of 36 informants participated, as shown in Table 1.

Table 1. Research Informants

Setting	Department/Actor Group	Number of Informants
Sikka Regency Government	Regional Development Planning Agency (BAPPERIDA)	3
	Regional Revenue Agency (Bapenda)	5
	Regional Financial and Asset Management Agency (BPKAD)	2
	Trade, Industry, and Cooperatives Office	3
	Transportation Office	2
Field actors	Levy collectors	5
Regulated actors	Levy objects	6
Community actors	Beneficiaries of levy-funded/public services	3
	Compliant levy payers	3
	Non-compliant levy payers	3
Supporting actors	Mass media	2
	Civil society organizations (NGOs)	2

Total	36

Source: Primary data, 2026

Data collection procedures

Data were collected through in-depth interviews, observation, and document analysis. Interviews were conducted using a semi-structured protocol that covered actor roles, coordination routines, information sharing, trust, leadership, institutional constraints, monitoring, enforcement, and perceptions of leakage. Interviews were conducted in Indonesian, with local terms clarified during the conversation where necessary. Most interviews lasted between 40 and 90 minutes, depending on the informant's role and availability. Interviews were conducted in government offices, service locations, and other settings selected to ensure informant comfort and confidentiality. With consent, interviews were recorded or supported by detailed field notes. The recordings and notes were transcribed and organized thematically. Observation was used to understand the institutional environment and practical routines of levy administration, including field-level interactions, service points, and visible coordination practices. Document analysis complemented interview and observational data by reviewing agency profiles, organizational structures, planning documents, administrative reports, revenue records available to the researchers, regulatory documents, and other official materials relevant to regional levy administration (Groenland & Dana, 2019; Jones, 2023).

Data analysis

The study used thematic analysis to identify patterns across interviews, observation notes, and documents (Lochmiller, 2021; Miles et al., 2019; Miles, Huberman & Saldana, 2014). The coding process combined deductive and inductive strategies. Deductively, the three dimensions of collaborative governance - principled engagement, shared motivation, and capacity for joint action - provided initial analytical categories. Inductively, additional codes were developed from the data, including narrow participation, fragmented databases, unclear tariff communication, inter-agency suspicion, weak fiscal transparency, political distortion, passive leadership, non-integrated monitoring, and weak follow-through. Codes were compared across actor groups to identify convergence and divergence between official, field-level, and payer-side accounts. Themes were refined by asking whether each theme explained a collaborative process, a relational condition, an institutional capacity, or a possible alternative mechanism such as political patronage, bureaucratic incentives, regulatory ambiguity, or enforcement weakness. This iterative process helped avoid reducing all problems to collaboration and allowed the analysis to distinguish between administrative inefficiency and broader governance failure.

Data saturation, trustworthiness, and ethics

Data collection continued until additional interviews no longer produced substantially new insights about the core analytical categories. Saturation was assessed pragmatically by comparing emerging patterns across government actors, field collectors, regulated actors, community actors, and supporting actors. Trustworthiness was strengthened through triangulation of interviews, observations, and documents, as well as through comparison across different informant groups (Birt et al., 2016; Krefting, 1991; Shenton, 2004).

Peer discussion among the research team was used to test whether interpretations were consistent with the data and with the collaborative governance framework. The study also acknowledges the risk of informant bias because actors may understate their own responsibility for leakage or emphasize constraints located in other agencies. To reduce this risk, claims were not accepted solely on the basis of isolated statements but were compared with other informants and documentary evidence where available. Ethical considerations were addressed by ensuring voluntary participation, maintaining confidentiality, avoiding the disclosure of identifying information in quotations, and using data only for academic purposes

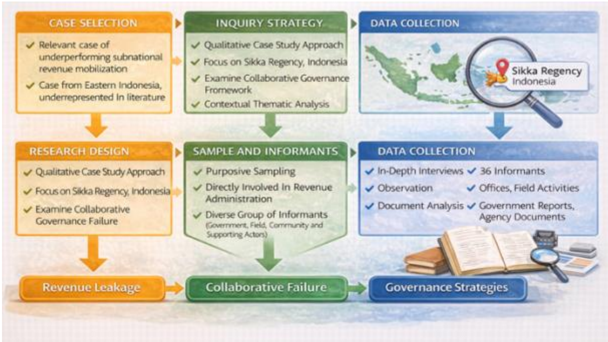

Figure 2. Research Methodology Visualization
Source: Authors' construction, 2026

RESULTS AND DISCUSSION

The findings show that collaboration in Sikka's regional levy administration is not absent, but it is shallow. Formal coordination exists through meetings, agency communication, revenue planning, and implementation routines. However, these arrangements do not consistently generate substantive problem solving. Actors remain formally connected but do not possess a sufficiently shared understanding of where leakage occurs, how serious it is, who should respond, and what mechanisms should be used to prevent recurrence. This pattern supports the article's central argument: local revenue leakage is reproduced not only through administrative weakness but also through collaborative weakness.

The results are organized according to three dimensions of collaborative governance. The first dimension, principled engagement, explains how problem discovery, knowledge sharing, deliberation, and collective determination remain inadequate. The second dimension, shared motivation, examines the relational foundation of collaboration by focusing on trust, legitimacy, mutual understanding, and commitment. The third dimension, capacity for joint action, analyzes leadership, institutional design, data systems, administrative support, and follow-through mechanisms. Across these dimensions, the analysis also considers alternative explanations, including political influence, bureaucratic incentives, regulatory ambiguity, and enforcement capacity. These factors do not replace collaborative governance as an explanation; rather, they help explain why collaboration becomes shallow in practice.

Principled engagement: narrow discovery, fragmented knowledge, and weak collective determination

Principled engagement refers to the interactive process through which actors jointly discover problems, define issues, deliberate on alternatives, and determine collective responses (Emerson et al., 2012; Emerson & Nabatchi, 2015). In Sikka, this

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dimension is weak because collaboration does not produce a robust shared diagnosis of levy leakage. The problem is not that actors never meet or communicate. Rather, the problem is that interaction remains too narrow, too bureaucratic, and too weakly supported by reliable data to generate collective problem solving. The discovery process is dominated by internal government coordination, while actors who directly encounter levy implementation - collectors, traders, payers, and service users - are not consistently included as knowledge-bearing participants.

A government actor reported that coordination meetings on local revenue optimization are held to discuss registration, data collection, billing, and awareness-building among levy payers (Informant 1). On the surface, this indicates that collaborative discovery exists. However, a trader gave a contrasting account, explaining that affected stakeholders had not been meaningfully involved in discussions on local regulations or levy rates and were treated mainly as policy recipients rather than participants in problem formulation (Informant 2). This contrast is analytically important. It shows that collaboration may be visible from inside government but not experienced as meaningful by actors outside the bureaucracy. From a collaborative governance perspective, discovery becomes principled only when relevant actors contribute diverse forms of knowledge to a shared arena. When discovery is confined to bureaucratic actors, it becomes administratively convenient but substantively incomplete.

This finding aligns with studies showing that collaborative arrangements are weakened when key stakeholders are excluded from problem framing or when participation remains procedural rather than substantive (Aoki et al., 2024; Bjärstig et al., 2024; McComb et al., 2017; Saito & Ruhanen, 2017). The Sikka case extends this argument to local revenue administration. Exclusion is not only a legitimacy problem; it is also an information problem. Traders and field collectors often know whether tariffs are understood, whether receipts are consistently issued, whether payers negotiate informally, whether service quality affects willingness to pay, and whether enforcement is applied unevenly. When this practical knowledge is excluded, government actors lose access to information that could identify the micro-sites of leakage. Thus, weak discovery becomes an early mechanism through which revenue loss is normalized.

The second weakness concerns fragmented knowledge sharing. A technical actor stated that there was 'no real collaboration' because no shared space existed for exchanging data, regulatory information, and implementation status, creating miscommunication, duplication, and opportunities for leakage (Informant 3). This statement does not merely indicate poor communication. It shows the absence of an institutionalized information arena where actors can compare data, reconcile differences, and determine follow-up. Each agency may possess partial information: one knows the levy object, another records payment, another supervises field collection, and another prepares revenue targets. If these fragments are not integrated, no actor has a complete picture of the revenue chain. Leakage can then occur between institutional boundaries rather than inside a single office.

International literature on collaboration emphasizes that information exchange is insufficient unless knowledge is integrated, interpreted, and used for collective action (Kim & Sullivan, 2023; Waardenburg et al., 2020). The Sikka case sharpens this point by showing how information fragmentation becomes a fiscal mechanism. In levy administration, incomplete or inconsistent data can translate directly into fiscal losses. If the database of levy objects is outdated, some payers may not be billed. If payment status is not shared, arrears may not be followed up. If field reports are not reconciled with financial records, informal collection or delayed deposits may remain invisible. If regulatory information is unclear, collectors may apply tariffs inconsistently. Thus, weak knowledge sharing does not simply reduce administrative efficiency; it creates exploitable gaps in the collection chain.

The third weakness lies in the quality of deliberation. Deliberation in Sikka tends to be limited by weak data quality, uneven advocacy capacity, and insufficient facilitative mechanisms. Coordination forums exist, but they do not consistently function as diagnostic arenas where actors compare evidence, identify causal mechanisms, evaluate alternatives, and assign responsibilities. This pattern resembles what collaborative governance scholarship describes as a gap between formal interaction and meaningful deliberation (Bjärstig et al., 2024; Dai & Azhar, 2024; Øjvind Nielsen et al., 2024). In practice, forums can become places for reporting general problems rather than analyzing specific leakage pathways. When deliberation remains rhetorical, actors can agree that leakage is a problem without agreeing on where it occurs, why it persists, and what each agency must do next.

A revenue actor emphasized that minimizing leakage depends on shared understanding among regional leaders, revenue-generating agencies, the legislature, the revenue office, business actors, and the public, yet such understanding had not been strongly established (Informant 4). A levy payer similarly noted that payers often did not know how their payments were used (Informant 5). These accounts show that shared understanding in levy administration has both internal and external dimensions. Internally, agencies must understand the same problem map, data sources, and responsibilities. Externally, payers must understand the public value of the levy, the legal basis for payment, and the connection between revenue and service improvement. Without these forms of understanding, deliberation remains disconnected from legitimacy and compliance.

The final element of principled engagement is collective determination, or the ability to move from discussion to agreed direction. In Sikka, determination is constrained by hesitant leadership and political distortion. One revenue actor reported that collaboration among leaders was not proactive and that leaders were not confident in using authority, while political elements and low trust hindered the optimization of local taxes and levies (Informant 6). This finding suggests that the issue is not the absence of leaders but the absence of leadership that can orchestrate collaboration. Collaborative leadership requires convening, facilitation, role clarification, and the ability to protect joint action from narrow political pressures (Crosby & Bryson, 2010, 2018; Kim & Sullivan, 2023; Moore et al., 2023; Torfing, 2019). Without such leadership, determination remains fragile and follow-up becomes discretionary.

Alternative explanations also matter. Political patronage may reduce enforcement against certain actors. Bureaucratic incentives may lead agencies to protect information rather than share it. Regulatory ambiguity may create room for inconsistent tariff application. Limited enforcement capacity may prevent follow-up even when leakage is known. These mechanisms are not separate from collaborative governance; they help explain why principled engagement remains weak. When political and bureaucratic incentives reward caution, silence, or fragmented responsibility, actors have little reason to engage in open problem diagnosis. As a result, formal collaboration continues, but the discovery-deliberation-determination cycle remains too shallow to address leakage.

Overall, principled engagement in Sikka fails to become a genuine problem-solving process. The collaborative process identifies local revenue optimization as a general objective, but it does not consistently produce inclusive discovery, integrated knowledge, evidence-based deliberation, or decisive collective determination. This is the first pathway through which shallow collaboration contributes to revenue leakage: actors cannot solve collectively what they have not defined collectively.

Shared motivation: distrust, contested legitimacy, and uneven commitment

Shared motivation is the relational foundation of collaborative governance. It includes trust, mutual understanding, internal legitimacy, and commitment among actors (Emerson & Nabatchi, 2015). This dimension is analytically distinct from principled engagement. While principled engagement concerns how actors discover and deliberate over problems, shared motivation concerns whether actors regard one another as credible, legitimate, interdependent, and committed to a collective purpose. In Sikka, shared motivation is fragile. Collaboration is weakened not only because actors lack information, but also because they lack confidence in one another's intentions, capacities, and willingness to act consistently.

The first relational weakness is inter-agency distrust. Several accounts indicate that actors do not fully trust the accuracy, completeness, or timeliness of information provided by other agencies. Revenue administration depends on data produced across institutional boundaries, yet agencies may suspect that other units are withholding information, delaying reports, or avoiding responsibility for weak performance. This distrust does not necessarily appear as open conflict. It appears more subtly through cautious communication, limited data sharing, defensive reporting, and reluctance to expose operational weaknesses. Collaborative governance literature shows that trust is not a decorative element; it reduces transaction costs, enables honest information exchange, and allows actors to take collective risks (Getha-Taylor et al., 2019; Qi & Ran, 2024; Vento, 2024). When trust is low, actors prefer procedural compliance to substantive openness.

In local revenue administration, distrust has direct fiscal consequences. If a technical agency does not trust the revenue agency's use of data, it may share information selectively. If the revenue agency doubts field reports, it may hesitate to rely on them for enforcement. If field collectors perceive that higher-level agencies will not back them politically, they may avoid strict collection. If payers believe that collectors or agencies are not transparent, compliance becomes transactional rather than civic. Thus, distrust multiplies the points at which leakage can occur. It turns collaboration into a defensive arrangement in which actors protect themselves rather than jointly protecting public revenue.

The second weakness concerns legitimacy. Legitimacy in collaborative governance has both internal and external dimensions. Internally, participating agencies must recognize one another as rightful and capable contributors to a shared task. Externally, levy payers and community actors must perceive the levy system as fair, transparent, and connected to public benefit. In Sikka, legitimacy is contested on both sides. Some government actors acknowledge the need for stronger shared understanding among leaders, agencies, business actors, and the public (Informant 4). Payer-side accounts show that many levy payers do not clearly know how payments are used or how levy revenues return to public services (Informant 5). This weak fiscal transparency undermines the moral and practical legitimacy of collection.

The legitimacy problem is especially important because levies differ from many taxes. Levies are often associated with specific services, facilities, permits, or usage contexts. Payers therefore expect a visible connection between payment and service quality. When markets remain poorly maintained, transport facilities are inadequate, or service improvements are not communicated, payers may interpret levies as extraction rather than public contribution. This perception weakens voluntary compliance and increases tolerance for avoidance, negotiation, or delayed payment. In this sense, legitimacy is not an abstract normative issue. It is a practical condition for revenue mobilization. Without legitimacy, enforcement becomes more costly and collaboration with payers becomes more difficult.

The third weakness is uneven commitment to collective revenue goals. Formal actors may agree that local revenue should be optimized, but their commitment varies because each agency faces different priorities, incentives, and risks. Technical departments may prioritize service delivery or sectoral programs rather than revenue collection. Revenue agencies may prioritize targets and reporting. Field collectors may prioritize practical survival in difficult collection environments. Political leaders may prioritize social stability or electoral considerations over strict enforcement. These differences do not automatically undermine collaboration, but they require explicit alignment. In Sikka, the alignment appears insufficient. Commitment remains attached to institutional mandates rather than to a genuinely shared revenue objective.

Collaborative governance research emphasizes that commitment develops when actors recognize mutual dependence and perceive the collaborative arrangement as necessary for achieving goals they cannot achieve alone (Afandi et al., 2023; Kim & Sullivan, 2023; Waardenburg et al., 2020). The Sikka case reveals that interdependence is objectively present but not fully internalized. Agencies depend on one another's data, authority, field presence, and enforcement support. However, this dependence has not been converted into a strong relational commitment. The result is a pattern of partial participation: actors attend meetings, provide reports, or respond to requests, but they do not consistently invest in the difficult work of data reconciliation, joint monitoring, public communication, and enforcement follow-through.

A fourth relational weakness concerns mutual understanding. This differs from the information-based shared understanding discussed under principled engagement. Here, mutual understanding refers to whether actors understand one another's constraints, incentives, and practical difficulties. Revenue agencies may demand better technical data without fully understanding the operational limits of technical departments. Technical departments may expect revenue agencies to handle collection without appreciating the political and field-level obstacles collectors face. Payers may resist payment without understanding legal obligations, while officials may interpret resistance as non-compliance without recognizing service-quality grievances. These gaps create relational distance.

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When actors do not understand one another's constraints, they are more likely to blame than collaborate.

This relational pattern also helps explain why collaboration remains shallow. Shallow collaboration is sustained when actors have enough formal connection to avoid open fragmentation but not enough trust, legitimacy, or commitment to engage in honest joint problem solving. The language of collaboration can mask relational fragility. Actors may publicly endorse coordination while privately doubting the reliability of other actors. They may participate in meetings while withholding sensitive information. They may support revenue optimization in principle while avoiding enforcement decisions that create political risk. This is why formal collaboration can coexist with persistent leakage.

Political dynamics intensify the weakness of shared motivation. Informants refer to political distortion and low trust as barriers to optimizing local taxes and levies (Informant 6). Political influence can weaken shared motivation by making actors uncertain about whether rules will be applied consistently. If collectors believe that politically connected payers will be protected, their commitment to strict collection decreases. If agencies believe that enforcement decisions may be reversed for political reasons, they become reluctant to act. If the public perceives selective enforcement, legitimacy declines. Thus, political patronage and collaborative weakness are mutually reinforcing. Political distortion undermines trust and legitimacy, while low trust makes it easier for political considerations to dominate technical revenue decisions.

The evidence also cautions against overstating causality. The study does not claim that weak shared motivation alone causes all revenue leakage. Leakage may also result from limited staffing, weak sanctions, outdated regulations, service-quality problems, or broader economic constraints. However, shared motivation shapes whether actors are willing to address these problems collectively. A district may know that its database is incomplete, but if agencies do not trust one another, they may not build an integrated database. A district may recognize service-quality complaints, but if it lacks legitimacy and public communication, payers may continue to resist. A district may identify arrears, but if commitment is uneven, follow-up may remain selective. Shared motivation therefore operates as a relational condition that enables or disables technical solutions.

In summary, the shared motivation dimension reveals that Sikka's collaborative problem is not only informational or institutional; it is relational. Trust is insufficient, legitimacy is contested, commitment is uneven, and mutual understanding is underdeveloped. These relational weaknesses prevent actors from turning formal coordination into credible collective action. This is the second pathway through which shallow collaboration contributes to leakage: actors may know that coordination is necessary, but they do not yet possess the relational confidence required to sustain it.

Capacity for joint action: hesitant leadership, thin institutions, and weak operational infrastructure

Capacity for joint action refers to the institutional and operational conditions that enable actors to move from interaction and motivation toward sustained collective performance. It includes leadership, institutional arrangements, knowledge systems, resources, coordination mechanisms, and administrative support (Emerson & Nabatchi, 2015). In Sikka, this dimension is weak because the institutional infrastructure for collaboration is insufficiently developed. Actors may recognize the need for coordination, but they do not have strong mechanisms to integrate data, assign responsibility, monitor implementation, and ensure follow-through. Consequently, collaboration remains episodic and person-dependent rather than institutionalized.

The first capacity weakness concerns leadership. One revenue actor stated that collaboration among leaders was not proactive, lacked confidence in using authority, and was distorted by political elements and low trust (Informant 6). This finding indicates that leadership weakness is not simply a personal style problem. It has institutional consequences. Collaborative leadership should convene actors, clarify roles, create safe spaces for information sharing, mediate conflict, and sustain attention to shared goals (Bryson et al., 2017; Chen & Sullivan, 2023; Hambleton, 2015; Moore et al., 2023). When leadership is hesitant, agencies may wait for direction, avoid difficult enforcement decisions, and treat collaboration as a compliance requirement rather than a performance strategy.

In revenue administration, leadership must do more than encourage coordination. It must actively connect planning, collection, service delivery, supervision, and financial reporting. It must also protect technical decisions from selective political pressure. Without such leadership, each agency can retreat to its formal mandate. The revenue agency can blame technical agencies for poor data. Technical agencies can blame payers or field conditions. Field collectors can blame lack of support. Political leaders can emphasize public resistance. This diffusion of responsibility is a classic governance problem: many actors are involved, but no collaborative authority effectively binds them into collective action.

The second weakness concerns institutional arrangements. The study finds that Sikka lacks a sufficiently robust collaborative architecture for levy administration. Coordination exists, but it is not supported by stable forums with clear procedures, shared data standards, joint monitoring routines, and agreed escalation mechanisms. A technical actor's statement that there is no real collaboration because there is no shared space for exchanging data and implementation status (Informant 3) points directly to this institutional deficit. Collaboration cannot depend indefinitely on informal goodwill. It requires institutional scaffolding that survives personnel changes, political shifts, and routine administrative pressures (Chen & Sullivan, 2023; Siddiki & Ambrose, 2023).

Thin institutional design produces several practical consequences. First, data reconciliation becomes irregular because no routine requires agencies to compare levy object lists, billing records, payment status, and arrears. Second, responsibility for leakage remains ambiguous because no shared mechanism identifies where in the collection chain loss occurs. Third, follow-up depends on ad hoc instruction rather than standard operating procedures. Fourth, field-level problems are not consistently escalated to decision-makers. These weaknesses allow leakage to persist as a dispersed and recurring problem rather than a visible object of collective governance.

The third weakness concerns administrative and digital support. Collaborative capacity in contemporary revenue administration increasingly depends on integrated databases, digital payment systems, real-time monitoring, and transparent reporting. The Sikka case shows that administrative and digital infrastructure remains insufficient to support effective joint action. Data are fragmented across agencies, tracking systems are not fully integrated, and monitoring does not consistently connect field-level collection with financial reconciliation. This finding is consistent with research showing that inter-agency collaboration depends on shared data systems and material-procedural infrastructure (Mcguirk et al., 2015; H. Wang & Ran, 2023; Q. Wang & Liu, 2023).

Digital weakness should not be treated as a purely technical problem. It is also a governance problem because digital systems determine who can see what, when, and with what consequences. If payment data are not visible across relevant agencies, accountability is delayed. If levy objects are not updated, collection targets become unrealistic. If receipts and deposits are not traceable, informal practices are harder to detect. If arrears are not automatically flagged, follow-up depends on personal memory. Digital integration therefore matters because it converts fragmented knowledge into shared visibility. Without shared visibility, collaboration cannot easily become joint action.

The fourth weakness is limited administrative support for field-level implementation. Levy collectors often operate in contexts where payer resistance, unclear communication, service-quality complaints, and political pressure intersect. If collectors lack clear guidance, protective backing, standardized procedures, and reliable reporting channels, they may adapt informally. Such adaptation can be understandable from a practical perspective, but it can also create room for inconsistent application, negotiated payment, or weak enforcement. Capacity for joint action therefore requires connecting field-level discretion with institutional accountability. In Sikka, this connection remains weak because field information is not consistently transformed into collective learning and policy correction.

The fifth weakness concerns follow-through. The collaborative arrangement appears better at recognizing leakage as a general concern than at responding through repeated and coordinated action. One revenue actor noted that minimizing leakage depends on cross-actor shared understanding and clear collaborative mechanisms, but that such understanding has not been strongly built (Informant 4). This statement reveals that the implementation gap is both cognitive and institutional. Actors need a shared view of the problem, but they also need mechanisms for action: who updates data, who communicates with payers, who monitors collectors, who reconciles payments, who applies sanctions, and who reports progress. Without such mechanisms, collaboration stops at diagnosis.

Alternative explanations again need to be considered. Bureaucratic incentives may discourage agencies from revealing weak performance. Political patronage may discourage strict follow-up. Regulatory ambiguity may make enforcement contested. Limited staffing and budget may constrain monitoring. These factors are real, but they do not eliminate the relevance of collaborative governance. Instead, they show why capacity for joint action must be institutionalized. Collaboration cannot rely on goodwill in a setting where incentives are fragmented and political risks exist. It must be supported by rules, data systems, leadership mandates, accountability routines, and public transparency.

Overall, the capacity for joint action in Sikka remains inadequate. Leadership is hesitant, institutional arrangements are thin, digital systems are not sufficiently integrated, field support is limited, and follow-through mechanisms are fragile. This is the third pathway through which shallow collaboration contributes to revenue leakage: even when actors recognize problems and express some willingness to coordinate, they lack the institutional machinery needed to act together repeatedly and credibly.

Theoretical synthesis: from collaborative weakness to revenue leakage

The three dimensions reveal a cumulative mechanism. Weak principled engagement prevents actors from producing a reliable shared diagnosis of leakage. Fragile shared motivation prevents actors from trusting one another enough to share sensitive information, recognize mutual legitimacy, and commit to collective goals. Limited capacity for joint action prevents actors from translating concerns into integrated systems, enforcement routines, and sustained follow-up. These weaknesses interact rather than operate separately. Fragmented data weaken trust. Low trust reduces data sharing. Weak leadership prevents both relational repair and institutional integration. Political distortion undermines legitimacy and discourages enforcement. The result is shallow collaboration.

The concept of shallow collaboration refines the manuscript's earlier argument about collaborative governance failure. The evidence does not show total collapse. It shows a more subtle and theoretically important condition: collaboration is present enough to satisfy formal expectations but insufficient to generate the mechanisms required for performance. This is why the term shallow collaboration is analytically preferable to an absolute claim that collaborative governance simply fails. Shallow collaboration captures the coexistence of formal coordination and limited substantive effectiveness. It also explains why leakage can persist without requiring the assumption that actors are entirely inactive or intentionally negligent.

This synthesis also clarifies the distinction between governance failure and administrative inefficiency. Administrative inefficiency appears in weak databases, incomplete records, limited monitoring, or inconsistent procedures. Governance failure appears when the institutional arrangement cannot coordinate actors to correct those inefficiencies. In Sikka, leakage persists because technical weaknesses are embedded in weak collaborative relations and thin institutional design. The problem is therefore neither purely technical nor purely relational. It is a governance configuration in which information, trust, leadership, and institutional capacity are mutually underdeveloped.

The finding on knowledge fragmentation deserves particular theoretical emphasis. In many collaborative governance studies, knowledge sharing is treated as a condition for better deliberation. In local revenue administration, it is also a direct fiscal mechanism. Fragmented knowledge creates opportunities for revenue objects to be omitted, payments to be delayed, arrears to remain unnoticed, tariffs to be interpreted inconsistently, and enforcement to be applied selectively. This insight extends collaborative governance theory by showing that weak knowledge integration can produce material fiscal consequences, not merely poor process quality.

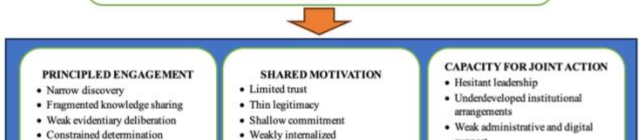

Figure 3. Theoretical Model of Collaborative Governance Failure in Local Revenue Mobilization
Source: Authors' construction, 2026

Figure 3 presents the revised theoretical model. The model does not claim a simple linear causality in which collaboration alone determines revenue outcomes. Instead, it shows a plausible governance pathway: shallow collaboration weakens the ability of actors to identify, legitimate, and act upon leakage. Other factors such as political patronage, regulatory ambiguity, bureaucratic incentives, and enforcement capacity mediate and intensify this pathway. The model therefore offers a more cautious and theoretically grounded explanation of the relationship between collaboration and local revenue mobilization.

CONCLUSION

This study examined why formally established collaboration produces limited effectiveness in local revenue mobilization, focusing on regional levy administration in Sikka Regency, Indonesia. Using the collaborative governance dimensions of principled engagement, shared motivation, and capacity for joint action, the article shows that persistent levy leakage should not be understood only as a technical or accounting problem. It is also a governance problem rooted in shallow collaboration among interdependent actors.

The main finding is that collaboration in Sikka is procedural rather than substantive. Actors are formally connected through meetings, mandates, and coordination routines, but these arrangements do not consistently produce inclusive problem discovery, integrated knowledge, relational trust, legitimacy, commitment, institutionalized data systems, or sustained follow-through. Principled engagement is weakened by narrow participation, fragmented information, weak evidence-based deliberation, and hesitant collective determination. Shared motivation is weakened by inter-agency distrust, contested legitimacy, limited fiscal transparency, uneven commitment, and underdeveloped mutual understanding. Capacity for joint action is weakened by passive leadership, thin institutional arrangements, non-integrated administrative and digital systems, insufficient field support, and fragile implementation routines.

This article contributes to collaborative governance theory by introducing the concept of shallow collaboration, where collaboration exists formally but lacks the depth needed for collective problem solving. Unlike governance collapse, shallow collaboration recognizes that actors may still meet, communicate, and follow procedures, yet fail to generate performance. In local revenue administration, this condition is critical because fragmented information and weak inter-agency relations can produce fiscal leakage. The study therefore extends collaborative governance analysis to subnational revenue mobilization, showing that local levy administration is both a fiscal and governance challenge.

These findings should be interpreted cautiously. As a single qualitative case study, the research relies on perceptions, interviews, observations, and documents. It does not measure the exact fiscal value of leakage or establish statistical causality. Informant bias is possible, but triangulation across actor groups strengthens the interpretation and offers insights transferable to decentralized local governments facing similar coordination problems.

Future research should compare multiple local governments to test whether shallow collaboration is a recurring feature of decentralized fiscal systems. Mixed-method studies could integrate collaborative governance analysis with fiscal performance indicators, payment records, arrears data, digital system audits, and network analysis. Further work should examine how political patronage, regulatory ambiguity, bureaucratic incentives, and enforcement capacity shape local revenue outcomes.

Practically, local governments should not equate coordination meetings with collaborative capacity. Revenue reform requires institutionalized data integration, fiscal transparency, credible leadership, cross-agency monitoring, transparent communication with payers, and relational trust strong enough to support difficult enforcement decisions. Thus, revenue mobilization should be treated as collaborative governance reform, not merely as a matter of higher targets or more meetings.

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CRediT authorship contribution statement

Fransiskus Suryanto Nara Bata: Conceptualization, Investigation, Data curation, Project administration, and Writing – original draft. Aloysius Liliweri: Conceptualization, Methodology, Supervision, Validation, and Writing – review & editing. Frans Gana: Methodology, Formal analysis, Supervision, Validation, and Writing – review & editing. Hendrik Toda: Investigation, Resources, Formal analysis, and Writing – review & editing. I Putu Yoga Bumi Pradana: Conceptualization, Methodology, Formal analysis, Visualization, and Writing – review & editing.

Conflict of Interest

The authors declare that they have no competing financial interests or personal relationships that could have influenced the work reported in this article.

Ethical Statement

The study was conducted in accordance with applicable institutional ethical principles for social science research. Participation was voluntary, and all participants were informed about the study's purpose and procedures before providing informed consent. Confidentiality and anonymity were maintained, and no personally identifying information is reported.

Data Availability

The data supporting the findings of this study are available from the corresponding author upon reasonable request, subject to confidentiality and ethical restrictions protecting research participants.

Declaration of Generative AI Use

During the preparation of this manuscript, the authors used Grammarly solely to improve grammar, clarity, and readability. All tool-generated suggestions were critically reviewed and edited by the authors. These tools were not used to generate the data, conduct the analysis, formulate the findings, or determine the arguments and conclusions. The authors take full responsibility for the integrity, originality, and academic content of the article.

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