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Innovating Regional Revenue Enhancement through Health Service Levies at the Gorontalo Provincial Health Laboratory

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Abstract

Objective: This study aims to analyze the contribution of the Regional Health Laboratory (Labkesda) of Gorontalo Province in increasing Regional Original Revenue (ROR) through service innovation and better management. **Theoretical framework:** The theoretical framework used includes public service innovation, communication in promotion, and management of resources, facilities, and budgets that affect the performance of Labkesda. **Literature review:** A literature review examines the role of ROR in regional funding and the challenges faced in increasing its contribution through the health sector. **Methods:** The method used is qualitative descriptive with data collection through observation, interviews, and documentation. **Results:** The results of the study show that despite several service innovations such as home care and telephone consultation, Labkesda's contribution to ROR is still limited. Socialization strategies through social media and cooperation between agencies are also not effective because communication tends to be one-way. The main obstacles include limited human resources, infrastructure, budget, and competition with private laboratories. **Implications:** strengthening service innovation, more creative promotion, and improvements in management to increase Labkesda's contribution to ROR, as well as strengthening its role as a modern and competitive health service provider. **Novelty:** This research also offers new insights into the gap between the concept of public service innovation and its implementation in the field, as well as provides an overview of the factors that hinder the optimal contribution of Labkesda to ROR.

Keywords: service, innovation, health levy, regional original revenue, gorontalo health lab.

INTRODUCTION

Through this Regional Original Revenue (ROR) is one of the important instruments in supporting regional fiscal independence. ROR optimization not only determines the ability of the region to finance development, but also has a direct effect on the welfare of the community [1]–[3]. One of the strategic sources of ROR is the health service levy, including those managed by the Regional Health Laboratory (Labkesda) of Gorontalo Province. However, empirical data show that the achievement of the realization of the health levy in Gorontalo over the past three years is still fluctuating and often does not reach the target [4], [5].

This phenomenon shows that the management of the health levy has not been fully effective, even though the population continues to increase. Based on BPS data, the population of Gorontalo Province in 2024 will reach 1,250,960 people, with 204,360 people living in Gorontalo City as the center of economic activity and health services. The high population should be the potential basis for an increase in levies, but the reality on the ground shows that there is a gap between fiscal potential and revenue realization [4], [5].

Table 1. Number of Population of Gorontalo Province Per Regency/City Semester 2 of 2024

Province	No	Regency/ City	Man	Woman	Sum
GORONTALO	1	Gorontalo District	213,513	210,468	423,981
	2	Boalemo	77,920	74,931	152,851
	3	Bone Bolango	88,055	86,733	174,788
	4	Bogeyman	83,050	79,939	162,989
	5	North Gorontalo	67,267	64,724	131,991
	6	Gorontalo City	101,690	102,670	204,360
SUM			631,495	619,465	1,250,960

Source: Sie. Population Control and Family Information in 2025

If it is associated with the potential of this population, the revenue from the health service levy should be more stable. However, the realization data shows uncertainty and is often below the target.

Table 2. List of Targets and Realization of Health Service Levy Receipts in 2022

No	Month	Labklinik	Labkesmas	Total	Target	Realization (%)
1	January	21.927.500	8.075.000	30.002.500	41.666.667	72
2	February	16.312.500	-	16.312.500	41.666.667	39
3	March	21.017.500	8.923.000	29.940.500	41.666.667	72
4	April	11.365.500	7.386.000	18.751.500	41.666.667	45
5	May	37.095.000	17.449.500	54.544.500	41.666.667	131
6	June	22.075.000	22.503.000	44.578.000	41.666.667	107
7	July	23.455.000	22.698.000	46.153.000	41.666.667	111
8	August	32.667.500	29.322.000	61.989.500	41.666.667	149
9	September	25.247.500	24.678.000	49.925.500	41.666.667	120
10	October	29.867.500	13.455.000	43.322.500	41.666.667	104
11	November	29.842.500	63.089.000	92.931.500	41.666.667	223
12	December	31.602.000	79.879.000	111.481.000	41.666.667	268
Total Amount		302.475.000	297.457.500	599.932.500	500.000.000	120

Source: UPTD Regional Health Laboratory of Gorontalo Province in 2025

Table 3. List of Targets and Realization of Health Service Levy Receipts in 2023

No	Month	Clinic Lab	Lab Kesmas	Total	Target	Realization (%)
1	January	32.391.000	9.260.000	41.651.000	50.000.000	83
2	February	32.210.000	16.800.000	49.010.000	50.000.000	98
3	March	31.250.000	10.805.000	42.055.000	50.000.000	84
4	April	18.366.000	21.150.000	39.516.000	50.000.000	79
5	May	34.039.000	14.650.000	48.689.000	50.000.000	97
6	June	32.843.000	19.210.000	52.053.000	50.000.000	104
7	July	27.362.000	33.615.000	60.977.000	50.000.000	122
8	August	34.135.000	10.035.000	44.170.000	50.000.000	88
9	September	28.319.000	8.065.000	36.384.000	50.000.000	72
10	October	40.222.000	52.360.000	92.582.000	50.000.000	185
11	November	39.199.000	56.380.000	95.579.000	50.000.000	191
12	December	43.076.000	28.960.000	72.036.000	50.000.000	144
	Total Amount	393.412.000	281.290.000	674.702.000	600.000.000	112

Source: UPTD Regional Health Laboratory of Gorontalo Province in 2025

Table 4. List of Targets and Realization of Health Service Levy Receipts in 2024

No	Month	Clinic Lab	Lab Kesmas	Total	Target	Realization (%)
1	January	69.725.000	11.275.000	81.000.000	50.000.000	162
2	February	26.466.000	4.045.000	30.511.000	50.000.000	61
3	March	24.605.000	10.400.000	35.005.000	50.000.000	70
4	April	25.291.000	3.735.000	29.026.000	50.000.000	58
5	May	38.965.000	9.555.000	48.520.000	50.000.000	97
6	June	26.555.000	17.170.000	43.725.000	50.000.000	87
7	July	35.300.000	15.410.000	50.710.000	50.000.000	101
8	August	37.167.000	7.665.000	44.832.000	50.000.000	90
9	September	48.430.000	39.310.000	87.740.000	50.000.000	175
10	October	29.868.000	47.220.000	77.088.000	50.000.000	154
11	November	78.038.000	39.830.000	117.868.000	50.000.000	236
12	December	32.493.000	61.830.000	94.323.000	50.000.000	189
	Total Amount	472.903.000	267.445.000	740.348.000	600.000.000	123

Source: UPTD Regional Health Laboratory of Gorontalo Province in 2025

These fluctuations show that the management of health levies is still conventional, less data-based, and not adaptive to the dynamics of community needs. This is where the innovation of the ROR improvement program is important. The relevant theoretical framework is *Digital Governance Theory*, which emphasizes the importance of digital

transformation in public governance [6], [7], and *Endogenous Growth Theory*, which places innovation as the engine of economic growth [8], [9]. By referring to these two frameworks, the strengthening of the health levy program in Gorontalo can be directed to technology-based innovation, fiscal transparency, and improving the quality of community services.

Several international studies show that the integration of digital technology in fiscal management can improve data accuracy, reduce revenue leakage [10], [11], as well as strengthen public accountability [12]. This is relevant to be adopted by the Gorontalo Provincial Health Laboratory UPTD in an effort to increase ROR.

Therefore, this study confirms the existence of a research gap: although the potential of the population and the need for health services continue to increase, the acceptance of health levies still fluctuates. Innovation based on digitalization and optimization of service systems is a strategic step to ensure that ROR not only increases quantitatively, but also contributes to the quality of public health services.

So, based on the description of the background, empirical conditions, and theoretical studies above, the formulation of this research problem is as follows: *First*, what is the form of program innovation that can be applied in the management of health service levy at the UPTD Labkesda Gorontalo Province to increase ROR? *Second*, what factors support and hinder the implementation of these innovations in service practices and levy collection? *Third*, what is the potential impact of the implementation of the program innovation on increasing the effectiveness of ROR as well as community welfare?

The formulation of this problem also clarifies the novelty of research, which is to present an innovative model of health levy programs based on digitalization and modern governance that has not been widely explored in the context of regions such as Gorontalo. This research not only offers a new approach to ROR optimization but also makes a practical contribution to the formulation of regional policies that are more effective, transparent, and oriented towards community welfare.

LITERATURE REVIEW

Innovation Concept

Innovation is one of the fundamental concepts in the development of modern governance. In general, innovation is understood as the process of creating and realizing new ideas that can present solutions to the limitations and challenges faced by the organization [13]–[16]. And emphasizing that innovation is not just about bringing something new [17], but also how the idea can be implemented in real terms to increase effectiveness and efficiency [18]. He even emphasized that in the context of public services, innovation must be seen as an instrument that enables the government to respond to community dynamics more adaptively.

In a lexical view, *Oxford Learner's Dictionary* (in calling innovation the act of making changes or introducing new things. This definition is in line with the views of Srikantaiah and Koenig (in which they see innovation as an effort to overcome change by creating a competitive advantage [19], [20]. In other words, innovation has a strategic dimension: not only answering existing problems, but also making the organization superior to competitors or previous conditions.

The need for innovation in public services is very urgent [21]. Explained that the public demands fundamental changes that are realized through service innovation. These changes are not only related to bureaucratic efficiency but also have broad implications in social, political, economic, and cultural aspects. A responsive and innovative bureaucracy is an absolute requirement to respond to the multidimensional crises that often arise in governance [22]. In health services, innovation increasingly occupies an important position because it concerns the basic needs of the community. Innovation in this area is expected to result in better services (*Better*), cheaper (*cheaper*), and faster (*faster*). Through innovation, health

organizations can not only expand access to services but also increase accountability and transparency in the delivery of public services.

In line with this, Rogers identified five characteristics of innovation that determine the extent to which innovation can be adopted by society. First, the relative advantage, namely the added value offered by innovation compared to previous practices. Second, suitability, namely the extent to which innovation is in line with the values, experiences, and needs of the community. Third, complexity, which indicates the level of difficulty in understanding or using innovation. Fourth, ease of observation, namely the extent to which the benefits of innovation can be seen and measured by other parties. And fifth, ease of trying, which allows innovations to be piloted before being fully implemented. These characteristics are important to analyze in the context of health levies, because the acceptance of the community and local government apparatus for innovation depends on the extent to which the innovation meets the aspects of excellence, suitability, convenience, and usefulness.

Furthermore, De Jong and Den Hartog (in detailing the innovation process in four main stages [23], [24]). The first stage is the ability to see opportunities, which is to recognize the gap between expectations and reality. The second stage, coming out with ideas, emphasizes creativity in producing as many alternative solutions as possible. The third stage is to review ideas, where the organization screens ideas based on considerations of benefits, feasibility, and potential impacts. The last stage is implementation, which is the implementation of the chosen idea, which requires the courage to take risks as well as the ability to control the process to achieve the goal. These four stages reflect that innovation is not a spontaneous process, but a systematic and continuous process.

In the context of managing Regional Original Revenue (ROR), especially those sourced from health levies, innovation has strategic relevance. The granting of fiscal authority to local governments requires intensification and extensification efforts. Intensification is directed at optimizing revenue through the use of information technology, transparency of the billing system, and improving administrative efficiency. Meanwhile, extensification involves the creation of new sources of income in accordance with the development of community needs. Thus, innovation in ROR management is not only interpreted as the application of new technology or systems, but also as an effort to align fiscal mechanisms with the socio-economic reality of local communities.

Therefore, innovation can be seen as an important prerequisite for local governments in strengthening fiscal independence. In the context of health services, innovation through the levy system not only aims to increase ROR revenue but also becomes a form of community contribution in financing regional development. This means that innovation in the management of ROR through health service levies plays a dual role: strengthening the fiscal capacity of local governments while improving the quality of public services received by the community.

Regional Financial Administration

Regional financial administration is the core of the implementation of autonomy, because it includes all regional rights and obligations that can be assessed with money, both in the form of income, expenditure, and assets. Regional finance is not only a record, but also a strategic instrument to measure regional independence in development and public services. Without adequate financial support, local governments will not be able to carry out service functions effectively [25]–[27].

To run optimally, regional financial management must be based on the principles of *good governance*. The principle of consistency emphasizes that financial policies are carried out sustainably and avoid manipulation. Accountability demands moral and legal accountability in the use of public funds, while transparency ensures the disclosure of information regarding planning, realization, and financial statements. The principle of balance or viability underlines the alignment between regional receipts and expenditures. Integrity is important to

maintain the honesty of the apparatus in managing funds, while effectiveness emphasizes the appropriate use of funds for the benefit of the community. Finally, the application of accounting standards ensures that financial statements can be understood and audited universally.

In the context of the health levy at the Gorontalo Provincial Regional Health Laboratory UPTD, these principles are an important foundation for program innovation efforts. Digitization of payment systems, simplification of procedures, and transparency of financial statements can only be effective if supported by accountable, transparent, and integrity financial administration. Thus, regional financial administration is not only a technical function but also the main support for program innovation in improving ROR and community welfare.

State of the Art

Table 5. State of the Art

No	Name and year of Research	Research Title	Research Results
1.	Wahyudin, 2023 [28].	Education on Health Service Levy Applications at Sumber Sari Health Center, Jember Regency.	The results of this study developed a Microsoft Excel-based application to improve the governance of recording and distributing health service levies. The goal is to create efficiency in the distribution of levies into facilities and service posts, so that the head of the health center can carry out more systematic control and financial governance.
Difference: Research conducted by Wahyudin on Education on Health Service Levy Application Education at the Sumber Sari Health Center, Jember Regency with the Community Service Activity Method, by digging up data related to the recording of health service levy, The methods used in this service activity are: (1) location surveys and partner coordination; (2) socialization of the application for the distribution of levies for health service services; (3) training and practice; and (4) monitoring and evaluation.			
2.	Nugroho (2020) [29]	Strategy to Increase Regional Original Income at Muntilan Regional Hospital, Magelang Regency	The strategies implemented include the utilization of various hospital advantages through intensification and extensification activities, as well as the evaluation and proposal of revisions of regional regulations that regulate health service levies.
Difference: Research by Nugroho focuses on the strategy of increasing ROR from the health levy through service intensification, utilization of hospital excellence, and revision of regional policies. This approach shows that institutional and policy innovations have a direct impact on increasing hospital revenue.			

3.	Sri Rahayu, Verinda Tri Sugiaswati, Ika Fitriyani (2022) [30]	The Effect of the Health Service Levy on Regional Original Income in Sumbawa Regency	The results of this study used simple linear regression analysis to examine the effect of the health service levy on the ROR of Sumbawa Regency. The results of the study showed that the health service levy had a positive and significant effect on ROR, with a tcal value greater than t-table and a significance value of less than 0.05.
Difference: The research of Sri Rahayu, Verinda Tri Sugiaswati, Ika Fitriyani is an associative research, which aims to determine the influence or relationship between two variables, namely the effect of the health service levy on the ROR of Sumbawa Regency by obtaining the results of the determination coefficient (R ²) of the effect of the variable of the health service levy (X) on the ROR (Y) known the R-Square value is 0.494 which means that the influence of the health service levy on ROR regency. Sumbawa is at 49.4%			

METHODOLOGY

This study uses a descriptive method with a qualitative approach. According to [31], [32], qualitative research is based on an inductive mindset that relies on objective-participatory observation of social phenomena in natural contexts. This is in line with the view of Kriek and Miller in emphasizing that a qualitative approach allows researchers to understand the social realities and perceptions of research subjects through the language and meanings they use, without being limited by formal instruments [33].

The research design used is qualitative descriptive, as stated by [34], [35], where descriptive research aims to find facts and provide appropriate interpretations. With this design, the research seeks to accurately describe the phenomenon of innovation in increasing Regional Original Income (ROR) through the health service levy at the Gorontalo Provincial Regional Health Laboratory UPTD. This approach was chosen so that researchers can reveal in depth the processes, strategies, and dynamics of institutional innovation in the context of health levy management.

Which Research Design should be used to describe innovations in health levy management?



Figure 1. Research Design

Data Sources and Data Collection Techniques

This study uses two types of data, namely primary data and secondary data. Primary data was obtained directly from the field through interviews and observations of key informants, namely the Head of the Gorontalo Provincial Health Office, Acting Head of Health

Laboratory, Head of Administration Subdivision, two laboratory managers, and two laboratory service users. Meanwhile, secondary data is obtained from official documents, archives, literature, and other written sources relevant to the research problem. These two types of data complement each other to provide a comprehensive picture of the phenomenon being studied.

The data collection technique is carried out through three methods, namely observation, interviews, and documentation. Observation is used to directly observe activities, behaviors, and service mechanisms in the laboratory [36]. In-depth interviews are used to dig up information from key informants more freely, but remain focused on the research focus. Meanwhile, documentation is carried out by examining records, reports, and official documents related to health service levies and ROR management.

Data Analysis Techniques

The data analysis in this study uses qualitative descriptive analysis. The analysis process follows an interactive model from Miles and Huberman [37], [38] which includes three main steps: (1) data reduction, which is the process of filtering and simplifying data to focus on relevant information; (2) systematic presentation of data in the form of narratives and tables to facilitate interpretation; and (3) drawing conclusions and verification, which is the process of interpreting data in depth to find the meaning and answers to the formulation of research problems.

With this stage, the research is expected to be able to produce a complete understanding of the innovation of increasing ROR through the health service levy at the Gorontalo Provincial Regional Health Laboratory UPTD.

RESULTS AND DISCUSSION

This research focuses on two main aspects. First, to examine the program to increase Regional Original Revenue (ROR) through health service levies carried out at the Gorontalo Provincial Regional Health Laboratory UPTD. Second, identify and analyze factors that inhibit innovation in the implementation of the program.

Service Program

The results of the interview with AO, as the Head of the Gorontalo Provincial Health Office, stated:

"We all know that there are 2 types of services in the Labkesda, namely clinical chemistry services and environmental chemistry services. Clinical chemistry focuses on examining human body samples such as blood, urine, and other body fluids, which are useful for supporting disease diagnosis and monitoring of health conditions, while environmental chemistry services focus more on environmental quality inspection, including testing of clean water, drinking water, liquid waste, and air. For this reason, it is necessary to develop the type of service, which needs to be developed again according to the needs of the community, such as the HPV-DNA Examination (Human Papillomavirus DNA Test) program." (AO, Interview, September 3, 2025).

What the AO stated is in line with ARO's statement as the Acting Head of the Health Laboratory UPTD, which explained:

"The existing service programs are clinical chemistry services consisting of hematology examinations, clinical chemistry examinations, urinalysis examinations, immunology/serology examinations, and environmental chemistry services consisting of chemical examinations, microbiological substances, physical substances, and serving the purchase of aquades. In addition, there is a new policy program, namely a cooperation agreement between BPJS Kesehatan Gorontalo Branch and Labkesda regarding supporting

examination services in chronic disease management programs and health screening services for health insurance participants. Innovation for us is how services can be easier, faster, and the community feels helped. If the service is good, visits will automatically increase and ROR will also increase." (ARO, Interview, August 6, 2025).

What was stated by the two informants above was corroborated by the statement of IU as the Laboratory Manager, who added:

"The existing service programs are free consultation services via telephone, home care services, direct sampling to customers' homes, test results reports via WhatsApp, and quick testing times." (IU, Interview, August 26, 2025).

From the results of interviews with the Head of the Health Office, Acting Head of Labkesda, and laboratory managers, it can be seen that the service program of the Gorontalo Province Labkesda UPTD is basically divided into two main services, namely clinical chemistry services and environmental chemistry services. However, in its development, this service is strengthened by strategic cooperation with BPJS Kesehatan as well as service innovations such as home care, free consultations, and online test result reports. Therefore, it can be concluded that Labkesda's service program is not only technical, but also adaptive, innovative, and based on community needs. This synergy ultimately plays an important role in improving the quality of services, expanding community access, and supporting the increase of Regional Original Revenue (ROR).

Program Socialization Strategy

The program socialization strategy is an effort to introduce, convey information, and instill understanding of a program to the community. In the context of this research, the socialization strategy focuses on the efforts of the Gorontalo Provincial Regional Health Laboratory UPTD in increasing ROR through health service levies. The results of the interview with AO, as the Head of the Health Office, stated:

"The program socialization strategy for increasing ROR through health service levy at the Gorontalo Provincial Regional Health Laboratory UPTD can be carried out by socialization through official social media, making brochures, leaflets, banners, and participating in big events such as fun runs or car-free days. In addition, mobile services, home care, and cooperation with private and government health facilities need to be improved". (Interview, 03/09/2025)

The results of this interview are in line with those conveyed by ARO as Acting Head of UPTD Health Laboratory, who explained:

"The socialization strategy is carried out with a planned and sustainable approach. The first step is to map targets, including both the general public, health facilities, and related OPDs, so that the message is in accordance with the needs of each group. Furthermore, the use of social media and information technology is a priority". (Interview, 06/08/2025)

The same thing was also stated by SD as the Head of the Administration Subdivision, who said:

"The Regional Health Laboratory UPTD carries out socialization to the public that the cost of laboratory examinations at the Labkesda is set at the official government rate and is competitive, so that it can compete with private laboratories". (Interview, 26/08/2025)

Based on the three interviews, it can be concluded that the program socialization strategy at the Regional Health Laboratory UPTD is carried out through the use of social media, dissemination of printed information, participation in public events, and emphasis on competitive tariff transparency. However, its effectiveness still needs to be improved so that socialization is really able to increase the use of laboratory services while supporting the increase in ROR from health service levies.

Ease of Service Access

Ease of access to services is a condition where people can get health services quickly, easily, affordably, and according to their needs without significant obstacles, both in terms of physical, geographical, administrative, and economic barriers.

The results of the interview with AO, as the Head of the Health Office, stated:

"The ease of access to services at the Gorontalo Province Regional Health Laboratory UPTD is from its strategic location. This laboratory is located in the central government area, so it is easily accessible to the public and referral health facilities". (Interview, 03/09/2025)

This statement is in line with the results of ARO's interview as the Acting Head of the Health Laboratory UPTD, who explained that:

"The ease of access to services provided is free consultation via telephone, home care services, sampling directly to the customer's home, test result reports via WhatsApp, and fast testing time with modern equipment. All of this makes it easier for people to get services without always having to come directly to the laboratory". (Interview, 28/08/2025)

The same thing was also conveyed by the DA as a Visitor to the Regional Health Laboratory, who said:

"The ease of access to the services provided is a simple and fast registration process, consultation services are available before the examination, the results of the examination can be taken directly or sent digitally, as well as disability-friendly services and a comfortable waiting room". (Interview, 28/08/2025)

From the results of the interview above, it can be concluded that the ease of access to services of the Gorontalo Provincial Regional Health Laboratory UPTD is realized through three main aspects, namely strategic location, technology-based and homecare service innovation, and simplification of service procedures. This convenience increases the comfort and satisfaction of the community, expands the range of services, and contributes to increasing the use of laboratories, which has a positive impact on the optimization of Regional Original Revenue (ROR).

Factors Inhibiting the Increase in ROR through Health Service Levy at the Gorontalo Provincial Regional Health Laboratory UPTD

Although the Gorontalo Provincial Regional Health Laboratory UPTD has provided various means of access to services, the realization of Regional Original Revenue (ROR) through the health service levy is still not optimal. This condition shows that there are inhibiting factors, both internal and external, that affect the level of service utilization by the community.

a) Internal Factors

Internal factors are related to limitations from within the organization. From the perspective *Resource-Based View* [39], [40], the success of the organization is determined by the effectiveness of internal resource management, both human resources, infrastructure, and management systems.

The results of the interview with AO, as the Head of the Health Office, stated:

"The internal inhibiting factor in increasing ROR is the mindset of Labkesda management, which must be changed. The entrepreneurial spirit must be grown, because the potential of the Labkesda for ROR is quite good." (Interview, 03/09/2025).

The results of this interview are in line with the explanation of ARO as the Acting Head of Labkesda, who said:

"Internal factors that inhibit ROR include limited human resources, a management system that is still manual, and limited operational budget capacity, so that service development and promotion are less than optimal." (Interview, 26/08/2025).

The same thing was conveyed by FB as the Laboratory Manager, who added that:

"An internal obstacle in increasing ROR is the unavailability of non-cash payment facilities (EDC) at the cashier, so patients are still limited in making transactions." (Interview, 26/08/2025).

From this description, it can be understood that internal factors inhibiting the increase in ROR include a management mindset that is not yet entrepreneurial oriented, limited human resources and management systems, and a lack of service support facilities.

b) External Factors

External factors are conditions from outside the organization that also affect the performance and acceptance of ROR. According to Wheelen & Hunger (2012), external factors include environmental dynamics, regulations, and public perceptions that cannot be completely controlled by the organization. The results of the interview with AO, as the Head of the Health Office explained:

"External factors that hinder the increase in ROR are public assumptions that this Labkesda is class 2 or 3 compared to private laboratories, as well as the lack of optimal superior services such as water quality checks." (Interview, 03/09/2025).

The results of this interview were corroborated by the explanation of SD as the Head of Administration, which stated:

"The difference in tariffs between the Ministry of Health and the Regional Levy Regulation is an external factor that hinders the increase in ROR." (Interview, 26/08/2025).

The same thing was conveyed by AA as a Visitor, who revealed:

"External factors that hinder the increase in ROR are limited budget support from the government." (Interview, 01/09/2025).

Thus, external factors that hinder the increase in ROR include negative public perceptions, uncompetitive tariff policies, and limited government budget support.

Discussion

This research is descriptive to analyze program innovations in the health levy service system at the Regional Health Laboratory (Labkesda) UPTD of Gorontalo Province. Data collection techniques are carried out through observation, interviews, and documentation. In this section, the discussion is prepared by integrating the results of field findings and theory as a critical analysis tool. The focus of the discussion includes: service programs, socialization strategies, ease of access to services, and inhibiting factors (internal and external) to increasing Regional Original Revenue (ROR).

ROR Improvement Program through Health Service Levy

Service programs are a concrete form of organizational activities in meeting the needs of the community in a systematic, sustainable, and directed manner. In this study, the Gorontalo Provincial Health Laboratory has provided health laboratory services, but the number of types of services is still limited to basic examinations.

In terms of innovation, it was found that the needs of the community are growing, for example, HPV-DNA testing services for early detection of cervical cancer, non-communicable disease screening services, and mobile/home care services that are more adaptive to people's mobility. However, this innovation has not been fully implemented.

When compared to the innovation theory of Srikantaiah and Koenig (in innovation, it is understood as the way an organization faces change and responds to competition. The research findings show that Labkesda still tends to be *inward-looking*, not maximizing innovation based on community needs and public momentum. This creates a gap with private laboratories that are more aggressive in taking advantage of promotional opportunities and service innovation.

Therefore, the Labkesda service program still needs to be strengthened through service diversification, the development of early detection technology, and the strengthening of cooperation networks. Without this innovative step, Labkesda risks falling behind in the competition and failing to maximize its contribution to ROR.

Program Socialization Strategy

Socialization strategies play an important role in expanding the reach of information and increasing community participation. The results of the study show that Labkesda uses various media, ranging from social media, brochures, leaflets, to cooperation with OPDs. However, the effectiveness of this strategy is still limited because it has not reached all segments of society optimally.

Theory *Public Relations Government* from emphasizing communication models, *Two-way symmetrical*, namely interactive communication, mutual input, and building trust [41]–[43]. Field facts show that Labkesda's communication is more dominant one-way (information is disseminated), not fully symmetrical. As a result, the public is less actively involved in providing feedback, and promotions lose influence.

This condition shows that there is a gap between the ideal theory of public communication and practice in the field. Labkesda socialization tends to be an administrative routine, not a creative branding strategy. In fact, private laboratories have succeeded in building a superior image through aggressive promotion at public events such as car-free days or fun runs. Thus, it is necessary to reposition the socialization strategy that is more participatory, collaborative, and based on community needs to be able to encourage the increase of ROR.

Ease of Service Access

Ease of access to services includes speed, affordability, and no barriers for the community in obtaining health services. This study found that Labkesda has provided home care services, free consultations via telephone, examination results via WhatsApp, and simple registration procedures. Theoretically, this condition is in line with the concept of public services that emphasize accessibility and convenience as determinants of community satisfaction [44], [45].

However, the realization of ROR is still not optimal, even though access to services is getting easier. This phenomenon shows that ease of access has not automatically increased the utilization of services. Emphasizing that access to services is not only determined by the availability of facilities, but also by the community's ability to know, understand, and utilize them [46]. This means that the gap still exists between *Supply* (ease of service) and *Demand* (public awareness).

Thus, the ease of access to Labkesda has supported the quality of services, but without a strong public education and promotion strategy, it is difficult to achieve an increase in ROR. Public service theory criticizes this condition: good physical access must be balanced with user awareness to have a real impact on revenue outcomes.

Factors Inhibiting the Increase in ROR

a) Internal Factors

Internal factors include limited human resources, manual management systems, budget limitations, lack of infrastructure, and the absence of non-cash payment facilities. These findings show that Labkesda is still focusing on routine administrative services, has not fully transformed into a performance-oriented institution, and ROR.

According to the theory, the *Resource-Based View*, an organization's competitiveness is determined by how internal resources are managed effectively. Field facts show that there is a mismatch between the potential of the Labkesda and its internal management [47]. Fully competent human resources, BHP limitations, and manual systems hinder service optimization. In other words, this theory criticizes the weaknesses of resource management that cause ROR opportunities not to be utilized to the fullest.

b) External Factors

External factors include public perception that the Labkesda is inferior to private laboratories, the inconsistency of tariffs with central regulations, and the limited budget support of local governments. Emphasizing that external factors are uncontrollable variables that organizations must anticipate [48], [49].

Phenomena in the field show that the negative image of the community and weak budget support make it difficult for Labkesda to innovate services and promotions. This theory underlines that an organization's inability to read and anticipate external dynamics will decrease competitiveness. This means that even though Labkesda has the advantage of legality as an official referral laboratory, these opportunities have not been optimized due to weak strategies to deal with external pressure.

CONCLUSION

Based on the results of the research on the Innovation of the ROR Improvement Program through Health Service Levy at the Gorontalo Provincial Regional Health Laboratory UPTD, it can be concluded: *First*, the service programs run by Labkesda are still limited, but there is great potential to be developed through innovations such as HPV-DNA testing, non-communicable disease screening, mobile/homecare services, and strengthening cooperation networks with various parties. This shows the need to diversify services to be more adaptive to the needs of the community while increasing the contribution of ROR. *Second*, the socialization strategy has been carried out through social media, print media, OPD cooperation, and local media. However, its effectiveness is still limited because communication tends to be one-way. A more participatory, creative, and public needs-based promotion strategy needs to be strengthened so that Labkesda can compete with private laboratories. *Third*, ease of access to services has been sought through the placement of strategic locations, home care services, telephone consultations, delivery of results via WhatsApp, and simple registration procedures. However, the realization of ROR is not optimal because public awareness of the importance of laboratory testing is still low, as well as competition with private laboratories. *Fourth*, internal inhibiting factors include limited human resources, manual management systems, a lack of infrastructure, budget limitations, and payment facilities that are not fully modern. Meanwhile, external inhibiting factors are a less positive public perception of Labkesda, limited budget support for local governments, and the dynamics of community service needs that are not fully answered. Therefore, the innovation of the ROR improvement program through the health service levy at the Gorontalo Health Laboratory still faces a gap between the ideal concept and implementation. Efforts to strengthen service innovation, more effective socialization strategies, improve the quality of human resources, and more professional resource management need to be carried out so that the contribution to ROR can be more optimal.

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Author's Contributions

All authors jointly designed the study, collected and analyzed the data, and interpreted the findings. The lead author drafted the manuscript, while co-authors provided critical revisions and ensured methodological rigor. All authors reviewed and approved the final version of the manuscript for publication.

Author Conflict Statement

The authors declare no conflicts of interest regarding this study. All research activities, data collection processes, and interpretations were conducted independently without external influence. Institutional affiliation with Universitas Bina Taruna Gorontalo did not affect the objectivity, analysis, or conclusions presented in this manuscript.

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