

Analysis of Contribution and Effectiveness of Local Own-source Revenue Forming Elements on Local Own-source Revenue of East Kalimantan Province 2018-2023

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Abstract— This research aims to analyze the contribution and effectiveness of the elements that form Local Own-source Revenue (PAD) to the Local Own-source Revenue of East Kalimantan Province during the period of 2018 to 2023. The data analysis methods used include documentation studies, interviews, and statistical analysis. The data obtained includes details of revenue from various sources of PAD, such as local taxes, local levies, the results of the management of separated local wealth against PAD, and other legitimate PAD. The analysis was conducted to identify the relative contribution of each PAD element and measure its effectiveness in supporting local revenue growth. The results of this study are expected to support the improvement of local financial resource management to achieve sustainable economic growth in East Kalimantan Province. The results of research and observations during the period 2018-2023 are as follows: Local Taxes contributed the most to the Regional Original Revenue (PAD) of East Kalimantan Province in 2022, with a percentage of 84.73%. Local Levies made the largest contribution in 2019, amounting to 0.40%. The results from the management of separated regional assets contributed the most in 2019, at 5.99%. Additionally, other legitimate sources of PAD contributed the most in 2020, accounting for 23.97%. The effectiveness of PAD experienced fluctuations. A recommended suggestion is for the East Kalimantan Provincial Government to explore other sources of PAD and emphasize the precision of the Local Revenue Agency (Bapenda) in targeting Local Own-source Revenue.

Keywords— Local Taxes, Local Levies, Results of the Management of Separated Local Wealth against Local Own-source Revenue, Other Legitimate Local Own-source Revenue.

I. INTRODUCTION

Law Number 23 of 2014 concerning Regional Government discusses decentralization, namely the handover of government affairs by the government to autonomous regions based on the principles of autonomy and assistance duties with the broadest possible principles of autonomy within the system and principles of the Unitary State of the Republic of Indonesia. Regional government plays a role in increasing the growth and development of a region. Therefore, in the context of implementing regional autonomy, handing over and delegating government authority to regional governments in a real and responsible manner must be followed by fair regulation, distribution and utilization of national resources, including financial balance between the government and

regional governments. The administration of government authority which is the responsibility of the central government is financed from the APBN, while the administration of government which is the authority of the central government is financed by the APBD.

One of the objectives of implementing regional autonomy is to reduce fiscal dependence on the central government and increase regional independence. Regional governments, which have been dependent on funding from the central government, must look for strategies to improve regional finances and budgets. In order for a region to carry out its obligations as well as possible, there needs to be a source of regional income. The financial resources for the implementation of local autonomy are the main revenue, the balance fund and other legal revenue of the region. Regional original income is income earned by a region within a certain period of time and is usually measured within a period of one year. Original Regional Income is given great attention in determining the level of independence within the framework of regional autonomy because PAD is a source of regional revenue originating from the region itself (Muid & Pratomo, 2015).

Original Regional Income plays an important role in implementing development because these funds belong to the regional government itself so that the regional government has full authority to manage these funds. Regional governments also have a very big responsibility for managing finances originating from local regional communities who have the right to get these funds back in the form of development carried out in the area. Siskawati et al (2023). The greater the amount of PAD, it shows that the region is able to implement fiscal decentralization and will reduce dependence on the central government so that the region concerned can be independent.

Regional governments need large enough financial resources to be able to carry out developments in their regions through funds sourced from local original income (PAD). The original regional income report from the East Kalimantan Province Regional Revenue Agency (BAPENDA) is presented in Table 1.

TABLE I. East Kalimantan Province Local Own-source Revenue 2018-2023

Year	Local Own-source Revenue (IDR)
2018	5,800,270,285,306
2019	6,555,852,805,408
2020	5,289,232,781,584
2021	6,111,918,272,284
2022	8,997,262,540,258
2023	8,757,495,787,045

Source: <http://www.djpk.kemenkeu.go.id/>

Allocating funds for regional expenditure using the Capital Expenditure Budget in the APBD is one way for regional governments to increase Fixed Assets. The allocation of capital expenditure is determined based on regional needs for public facilities that facilitate the implementation of government responsibilities. Local governments have the authority to tax and manage natural resources, so they can control their distribution. Regions are funded by PAD, balancing funds (DBH, DAU and DAK) as well as regional loans, decentralization and aid missions. The first three sources are managed directly by the regional government through the APBD, while the other sources are managed by the central government in collaboration with the Regional Government (Halim & Mujib, 2009). So, in order to improve the quality of public services, it is recommended that regional governments make changes to the existing regional expenditure structure. This is because regional spending has tended to be used for routine needs which are considered less productive. Saragih (2003) emphasized that spending allocations should be focused on productive things, such as development activities. Thus, government revenues should be more exposed to public service software. This second view reflects the importance of allocating regional spending for public interests or activities that are considered productive.

This research will limit its focus to analyzing the contribution and effectiveness of the elements that form Regional Original Income (PAD) in East Kalimantan Province in 2018 - 2023. These elements can cover various sectors such as regional taxes, regional levies, regional business results, and sources. other natural resources which are a source of income for local governments. Contribution analysis will identify the extent to which each element plays a role in forming total regional original income, while effectiveness will evaluate the extent to which the potential of each element is successfully utilized in increasing regional income. This research will primarily focus on the case of East Kalimantan Province, taking into account the specific economic, social and geographic context that may influence regional income characteristics in the region. The research methodology will involve analysis of regional economic data, government statistics, and possibly interviews with relevant stakeholders to gain a deeper understanding of the dynamics and factors that influence the elements that form PAD in East Kalimantan Province.

II. LITERATURE REVIEW

In this section, a theoretical basis will be provided which is used as a basis for writing. To find out about the theoretical

basics related to the problem which is useful for strengthening the discussion.

A. Tax and Contribution

Tax is a mandatory contribution, in the form of money or goods, which is collected by the authorities based on legal norms, in order to cover the costs of producing goods and services (Soemahamidjaja, 2011:39). According to Soemitro (2011: 1), taxes are people's contributions to the state treasury based on law (which can be enforced) without receiving reciprocal services (counter-performance) which can be directly demonstrated and which are used to pay for public expenses.

According to Law Number 28 of 2009 Article 1, what is meant by "Regional Tax, hereinafter referred to as tax, is a mandatory contribution to the region owed by an individual or body which is coercive in nature based on the Law, without receiving direct compensation and is used for the needs of the state for the greatest prosperity of the people.

In general, contribution means our role in participating in something. Contribution can also be interpreted as participating, involving oneself, or making a contribution (either money, energy or thoughts).

According to Nooraini & Syarifudin, (2018) in Handoko, (2013: 2), contribution is the amount of donations given for an activity carried out. According to Fauziah (2014) Contribution is a contribution or something given to an activity so that it has an impact that can be felt.

B. Fiscal Decentralization

Law Number 23 of 2014 concerning Regional Government states that decentralization is the right, authority and obligation of autonomous regions to regulate and manage government affairs and the interests of local communities in the system of the Unitary State of the Republic of Indonesia (NKRI). Fiscal decentralization is one of the main components of decentralization, because if regional governments carry out their functions and are given the freedom to make decisions in the public sector, they must receive support from the central government in the form of subsidies/aid or loans from the central government as well as adequate financial sources, both originating from Regional Original Income (PAD), including surcharge of taxes, loans and balancing funds from the central government. The government essentially carries out three main functions, including distribution, allocation and stabilization functions (Stiglitz, 2000).

According to Bird & Vaillancourt (2000), decentralization is an instrument to achieve one of the goals of the state, namely providing better public services and creating a more democratic public decision-making process. Decentralization will be realized by giving authority to lower levels of government to make expenditures, the authority to collect taxes, the formation of councils elected by the people, regional heads elected by the people, and assistance in the form of transfers from the central government.

C. Local Own-source Revenue

Original Regional Income is income obtained by the region which is collected based on regional regulations in accordance with statutory regulations (Law Number 23 of 2014 concerning Regional Government). According to Mardiasmo (2002:132) Original Regional Income is regional revenue from the regional tax sector, regional levies, proceeds from regionally owned companies, results from the management of separated regional assets, and other legitimate Regional Original Income. Another opinion was expressed by Nurcholis (2007:182) Original Regional Income is income obtained from legitimate collection of regional taxes, regional levies, regional company profits, etc.

Based on Law no. 33 of 2004 concerning Financial Balance between the Central and Regional Governments article 6 paragraph 1, there are four sources of Original Regional Income, namely regional taxes, regional levies resulting from regionally owned companies and the results of other separated regional wealth management as well as other legitimate PAD.

The purpose of Original Regional Income is for the government to be more optimal in exploring regional income potential, because in implementing regional autonomy financial sources originating from Original Regional Income are more important than sources outside Original Regional Income. Original Regional Income aims to ensure that the income obtained can be used in accordance with regional cases and initiatives, while forms of government provision such as balancing funds are more restrictive in nature.

Baihaqi (2011) in his research stated that the cause of the decline in the contribution of Original Regional Income (PAD) was because the government lacked focus on increasing Original Regional Income (PAD). Overall. Meanwhile, according to Halim in (Baihaqi, 2011), one of the main causes of low Original Regional Income (PAD) resulting in high regional dependency is because potential calculations are not carried out.

D. Fiscal Independence

Fiscal independence is the main indicator in measuring the ability of regional governments to finance their own regional government activities, without depending on outside assistance, including from the central government. According to Halim (2001), the main characteristics of a region capable of implementing regional autonomy (fiscal decentralization) are 1) regional financial capacity, which means that the region has the ability and authority to explore financial resources, manage and use its own finances to finance government administration; 2) dependence on the center must be minimal, therefore PAD must be the largest financial source supported by central and regional financial balance policies.

These two characteristics will influence the pattern of relations between the central and regional governments. Conceptually, the pattern of financial relations between the central and regional governments must be in accordance with the regional ability to finance government implementation. Therefore, one way to see regional capacity can be measured through regional financial performance. In realizing the

implementation of regional autonomy, regional governments are expected to have greater independence in regional finances. Therefore, the role of Original Regional Income (PAD), Profit Sharing Funds (DBH), and other Legitimate Income (LP) greatly determines regional fiscal independence.

Regional fiscal measurements that are often carried out nowadays include looking at the ratio between each component of regional income and Total Regional Revenue (TPD). In principle, the greater the contribution of Regional Original Income (PAD), Profit Sharing Funds (DBH) and others. Legitimate Income (LP), the greater the regional income, so it will indicate the smaller the regional government's dependence on the central government.

III. MATHODOLGY

This quantitative descriptive research was chosen because the author aims to analyze the contribution of Original Regional Income (PAD), where PAD funds themselves come from regional taxes, regional levies, regional assets and other legitimate income. The data used in this research is secondary data.

The research was conducted at the Regional Revenue Agency (Bapenda) and taken from the 2018–2023 APBD realization report. The author conducted research at the Directorate General of Fiscal Balance (DJPK) to obtain the data needed for this research. Information for this research was taken from the main website <https://djpk.kemenkeu.go.id/>.

The data collection technique used is Documentation Technique. This method is carried out by observing, studying and researching activities in Government Agencies through documents and data used by the East Kalimantan Provincial Service in planning and determining budgets obtained through Regional Original Income.

The data analysis technique used in this research is a quantitative analysis technique, where research data is analyzed by describing the data as it is and not intending to make general conclusions. The data analysis method used in this research includes the contribution of regional taxes, the contribution of regional levies, the contribution of the results of separated regional wealth management, other contributions of legitimate local original income, the effectiveness of regional taxes, the effectiveness of regional levies, the effectiveness of the results of separated regional wealth management, and the effectiveness of other legitimate PAD.

IV. RESEARCH RESULT

The research results obtained from data analysis are presented in the following section.

TABLE III. Criteria for the Effectiveness of Regional Taxes, Regional Levies, Separated Regional Wealth Management Results, and Other Legitimate Regional Original Income

Year.	Local Own-source Revenue	Effectiveness	Qualification
2018	Local Tax	117%	Very Effective
	Local Levy	106%	Very Effective
	Results of Separated Local Wealth Management	102%	Very Effective
	Other Legitimate Local	97%	Quite Effective

	Own-source Income		
2019	Local Tax	106%	Very Effective
	Local Levy	134%	Very Effective
	Results of Separated Local Wealth Management	213%	Very Effective
	Other Legitimate Local Own-source Income	127%	Very Effective
2020	Local Tax	115%	Very Effective
	Local Levy	79%	Less Effective
	Results of Separated Local Wealth Management	83%	Less Effective
	Other Legitimate Local Own-source Income	164%	Very Effective
2021	Local Tax	112%	Very Effective
	Local Levy	76%	Less Effective
	Results of Separated Local Wealth Management	88%	Less Effective
	Other Legitimate Local Own-source Income	127%	Very Effective
2022	Local Tax	130%	Very Effective
	Local Levy	126%	Very Effective
	Results of Separated Local Wealth Management	93%	Quite Effective
	Other Legitimate Local Own-source Income	122%	Very Effective
2023	Local Tax	90%	Quite Effective
	Local Levy	111%	Very Effective
	Results of Separated Local Wealth Management	65%	Ineffective
	Other Legitimate Local Own-source Income	128%	Very Effective

The calculation of regional tax effectiveness requires dividing the regional tax target and the regional tax realization multiplied by 100% and the regional tax effectiveness result is obtained. Calculating the effectiveness of regional levies requires dividing the regional levy target by the realization of regional levies multiplied by 100% and the result is the effectiveness of regional levies. To calculate the effectiveness of the results of separated regional wealth management, you need to divide the target results of separated regional wealth management by the realization of the results of separated regional wealth management, multiplied by 100% and get the result of the effectiveness of the separated regional wealth management results. The calculation of the capacity of other direct income is to divide the target of other direct income in the area by the achievement of other direct income multiplied by 100%, and it comes out a product of other direct income.

a. Contribution and Effectiveness of Regional Taxes

The contribution of Regional Taxes to Original Regional Income (PAD) in East Kalimantan Province has fluctuated in the last six years. In 2018, local tax contributions reached 81.29% thanks to effective tax policies and positive economic growth. Although local tax realization increased in 2019, its contribution to PAD decreased to 76.03%, possibly due to an increase in non-tax PAD sources. 2020 showed a significant decline due to the COVID-19 pandemic which reduced the tax base and tax collection capabilities. In 2021, post-pandemic economic recovery and government efforts to increase tax revenues returned contributions to higher levels. 2022 will record a significant increase with local tax contributions reaching 84.73% thanks to strong economic recovery and

effective tax policies. In 2023, even though regional tax realization has decreased, the contribution to PAD will remain high at 79.78%, influenced by fluctuations in commodity prices and changes in tax policy.

TABLE IIIII. Regional Tax Contribution 2018-2023

Year	Realization of Regional Taxes (IDR)	Realization of Local Own-source Revenue (IDR)	Contribution (%)
2018	4,716,694,876,324	5,802,442,683,947	81.29
2019	4,984,520,517,159	6,555,853,195,408	76.03
2020	3,900,431,414,629	5,289,232,781,585	73.74
2021	4,774,890,855,289	6,111,918,272,284	78.12
2022	7,623,597,479,496	8,997,262,540,258	84.73
2023	6,986,593,898,754	8,757,495,787,045	79.78

Overall, East Kalimantan Province succeeded in maintaining a high level of effectiveness in the realization of regional taxes during the 2018-2022 period, reflecting success in tax strategy, economic management and fiscal policy. Nonetheless, the decline in effectiveness in 2023 indicates the need to evaluate and adapt strategies to meet changing challenges in the global and local economy.

b. Contribution and Effectiveness of Regional Levies

The contribution of Regional Levies to Original Regional Income (PAD) in East Kalimantan Province has fluctuated in the last six years. In 2018, the contribution of regional levies to PAD was 0.36%, indicating that regional levies are not the main source of PAD. Factors such as limited levy bases and suboptimal collection infrastructure influence this low contribution. In 2019, the contribution increased to 0.40% due to government efforts to expand the levy base and increase levy rates, as well as better economic growth. 2020 recorded a significant decline in the realization of levies due to the COVID-19 pandemic, with contributions falling to 0.18%. In 2021, levy realization began to recover with contributions increasing slightly to 0.22%, driven by post-pandemic economic recovery. 2022 shows a further increase in levy realization, while contribution remains stable at 0.22%, reflecting a stronger economic recovery and more effective levy collection policies. In 2023, although the realization of levies decreased slightly, the contribution to PAD increased to 0.23%, indicating that levies remain an important part of PAD despite fluctuations in economic activity.

TABLE IVV. Regional Retribution Contribution 2018-2023

Year	Realization of Regional Retribution (IDR)	Realization of Local Own-source Revenue (IDR)	Contribution (%)
2018	21,128,021,966	5,802,442,683,947	0.36
2019	26,492,587,130	6,555,853,195,408	0.40
2020	9,754,134,849	5,289,232,781,585	0.18
2021	13,590,719,061	6,111,918,272,284	0.22
2022	19,980,889,916	8,997,262,540,258	0.22
2023	19,734,426,527	8,757,495,787,045	0.23

East Kalimantan Province succeeded in recording a fairly high level of effectiveness in the realization of regional levies during the 2018-2023 period, despite facing economic

challenges during the COVID-19 pandemic. Proactive policies in increasing levy rates, internal efficiency administration and supervision of levies, as well as sustainable economic recovery, are the main factors contributing to this achievement.

c. Contribution and Effectiveness of Separated Regional Wealth Management Results

The contribution of Separated Regional Wealth Management Results to Original Regional Income (PAD) in East Kalimantan Province has fluctuated over the last six years. In 2018, this contribution was 3.43%, reflecting the government's initial efforts in managing regional assets. In 2019, contribution increased significantly to 5.99% due to more aggressive and effective policies in asset management, increasing investment value, and collaboration with the private sector. However, in 2020, contributions dropped drastically to 2.10% due to the COVID-19 pandemic which disrupted the economy and reduced asset values. In 2021, contributions will increase again to 3.51% in line with post-pandemic economic recovery, easing of social restrictions and asset restructuring. 2022 recorded an increase in the realization of regional wealth management results to IDR 310,262,666,522, but the contribution fell slightly to 3.45% due to a larger increase in overall PAD. In 2023, the realization of regional wealth management results will decrease to IDR 162,334,534,522, with the contribution dropping significantly to 1.85%, influenced by fluctuations in asset values, investment policies and unstable global economic conditions.

TABLE V. Realization of Separated Regional Wealth Management Results Contribution 2018-2023

Year	Realization of Separated Regional Wealth Management Results (IDR)	Realization of Local Own-source Revenue (IDR)	Contribution (%)
2018	199,302,498,964	5,802,442,683,947	3.43
2019	392,379,951,610	6,555,853,195,408	5.99
2020	110,988,636,348	5,289,232,781,585	2.10
2021	214,599,338,882	6,111,918,272,284	3.51
2022	310,262,666,522	8,997,262,540,258	3.45
2023	162,334,534,522	8,757,495,787,045	1.85

East Kalimantan Province faces significant challenges in achieving targets and effectiveness in managing separated regional assets during the 2018-2023 period. Although 2018 and 2019 recorded very effective achievements, volatile economic conditions and changes in regional asset management policies caused fluctuations in realization and effectiveness.

d. Contribution and Effectiveness of Other Legitimate Regional Original Income

Contribution to Original Regional Income (PAD) from Other Legitimate Original Regional Income in East Kalimantan Province has fluctuated over a period of six years. In 2018, the contribution of 14.91% reflected the optimization of various sources of non-tax and non-retribution income. 2019 recorded an increase in contribution to 17.58% due to effective collection policies and collaboration with the private

sector. In 2020, contributions increased sharply to 23.97% due to the intensification of collection of fines and donations during the COVID-19 pandemic. However, in 2021 and 2022, contributions decreased to 18.14% and 11.60% respectively due to economic recovery and focus on other main sources of PAD. In 2023, contribution will increase again to 18.14% thanks to diversification and innovation in managing income sources, as well as stronger collaboration with the private sector.

TABLE VV. Other Legitimate Regional Original Income 2018-2023

Year	Realization of Other Legitimate Regional Original Income (IDR)	Realization of Local Own-source Revenue (IDR)	Contribution (%)
2018	865,317,286,691	5,802,442,683,947	14.91
2019	1,152,460,139,510	6,555,853,195,408	17.58
2020	1,268,058,595,759	5,289,232,781,585	23.97
2021	1,108,837,359,053	6,111,918,272,284	18.14
2022	1,043,421,504,324	8,997,262,540,258	11.60
2023	1,588,832,927,241	8,757,495,787,045	18.14

East Kalimantan Province succeeded in recording significant achievements in managing targets and realizing other original income valid areas during the 2018-2023 period. Despite facing challenges from market fluctuations and changing economic conditions, adaptive strategies in regional revenue management and rapid response to changing economic conditions have supported high effectiveness in regional revenue collection.

V. CONCLUSION

Based on the research results described in the previous chapter, after being processed, analyzed and discussed using the analytical tools mentioned in the previous chapter, it can be concluded that regional taxes, regional levies, separated regional wealth proceeds, etc. are legitimate regional original income has a significant effect on increasing Regional Original Income (PAD) in East Kalimantan Province.

Based on the research results as described in the previous chapter, several suggestions from the author are:

- Regional governments need to continue to strengthen the tax base, increase taxpayer compliance, and improve tax administration to achieve more ambitious targets in the future (for example, every August 17th whitewashing is held).
- Local governments need to continue to increase capacity and strategies in optimizing levy revenues to support development and better public services in the future.
- Regional governments need to continue to improve regional asset management strategies, responses to market changes, and policies that support optimizing income from regional assets in the future.
- It is necessary to diversify sources of income to reduce dependence on certain sources of income. East Kalimantan Province must continue to explore and utilize alternative sources of income such as administrative fines, third party donations and grants. Increase the effectiveness of revenue collection policies by improving regulatory monitoring and enforcement mechanisms. This includes increasing the

capacity of collection officers, using technology to monitor compliance, and enforcing sanctions for violators. E-payment, e-receipt and technology-based monitoring systems can increase transparency, efficiency and accuracy in revenue collection.

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