

REGIONAL DECENTRALIZATION OF PURWAKARTA 2018-2022: EFFECTIVENESS AND GROWTH OF LOCAL ORIGINAL INCOME

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ABSTRACT

To assess the financial performance of local governments, revenue growth analysis can provide significant benefits. This analysis can be used to evaluate the success of policies and programs that have been implemented by local governments in increasing local revenues, both during the one-budget year period and in several previous budget periods. In this way, we can find out whether the local government has succeeded in increasing revenue significantly or not, as well as whether the policies and programs implemented have been effective or not. Therefore, revenue growth analysis is one of the important benchmarks in evaluating the financial performance of local governments. The PAD budget that has been realized as much as 75% of the budget shows that during the 2018-2022 period it has not reached the budgeted target, meaning that the local government has not fully utilized the authority given by the central government to insult. The realized PAD budget of 75% of the budget shows that during the 2018-2022 period it has not reached the budgeted target, meaning that the regional government has not fully utilized the authority given by the central government to generate local original revenue (PAD). The effectiveness and growth of PAD is critical in supporting fiscal decentralization, other factors may be more dominant in influencing the degree of fiscal decentralization. This shows that other factors may be more dominant in influencing the level of fiscal decentralization in Purwakarta. These factors may include central government policies related to the allocation of transfers to regions, human resource capacity in local governments, and other economic and social factors that affect regional income and expenditure.

Keywords: PAD effectiveness; PAD growth; fiscal decentralization

INTRODUCTION

The major impact of the enactment of regional autonomy is a change in policy in Indonesia from a highly centralized country to a decentralized state. As a form of decentralization in Law No. 33 of 2004.

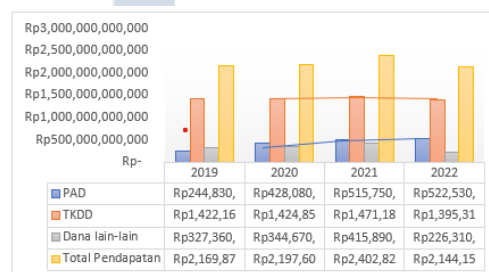
In accordance with the potential of the Region, the government gives authority to the regions to regulate and manage government affairs based on regional autonomy in the form of Regional Original Revenue (PAD). Regional financial management can be evaluated

through performance analysis. In the field of financial management, there are three things that need to be identified by the decision-making level in an organization, especially the government, namely: how to find funds, how to manage funds, how to distribute funds explained by (Badriah & Avianti, 2023). Regional financial management can be evaluated through performance analysis. Information on financial performance has an important value in making regional financial management policies and to evaluate whether the government has succeeded in managing finances well, so as to have a positive impact on community welfare. The effectiveness of PAD enables local governments to obtain and then utilize sources of revenue optimally to fund development programs to improve community welfare (Yusuf, 2021).

In the same context, it can be said that the higher the ability of local governments to realize local original revenue (PAD) targets, the better the performance of local governments in implementing fiscal decentralization.

Meanwhile, Regional Original Revenue Growth is an analytical method used to evaluate the

performance trend of Regional Original Revenue in a certain period, whether it has increased or decreased. Mahmudi (2010) states that analyzing revenue growth can provide benefits in knowing whether local government performance in increasing revenue during a certain period, both in a fiscal year and in several previous budget period states that analyzing revenue growth can provide benefits in knowing whether local government performance in increasing revenue during a certain period, both in a fiscal year and in several previous budget periods.



Source: www.djpk.kemenkeu.go.id

Figure 1. Graph of the Development of Regional Revenue Realization of Purwakarta Regency in 2019-2022 (in billions)

From the data above, it shows that during the 2018-2022 period, the implemented PAD did not reach the budgeted target, meaning that the regional government has not fully

utilized the authority given by the central government to generate local original revenue (PAD).

Lack of effectiveness in collecting Local Original Revenue (PAD) shows that fiscal decentralization policies related to duties and responsibilities in terms of revenue and expenditure (revenue assignment) are still not perfect in practice. Although ideally local governments can manage their own expenses using local revenues, regular financing of local governments still depends on transfer funds from the central government. This is because not only the equalization fund is still the main source of financing, but also because the equalization fund should encourage development and provide opportunities for regions to apply for regional expansion.

LITERATUR REVIEW

Financial Management is a process that aims to manage the financial activities and operations of an organization, involving the planning, analysis, and control of financial activities carried out by financial managers. As part of this process, the responsibilities of the financial manager include the regulation and

supervision of all financial aspects of the Organization. Financial management can be said to be a fund management process that involves effectiveness in allocating funds to various forms of investment, as well as efforts for efficiency in raising funds for financing or spending purposes. According to some of these expert opinions, financial management is the supervisor of an activity or activities of an organization or company.

According to Ross et.al (2022), explaining that which can help in measuring financial performance there are several financial management indicators that must be considered. These indicators include:

1. Return on Equity (ROE)
2. Return on Assets (ROA)
3. Net Present Value (NPV)
4. Internal Rate of Return (IRR)
5. Debt-to-Equity Ratio (DER)
6. Current Ratio
7. Quick Ratio

According Wulandari & Iryanie (2018), regional autonomy is a policy that provides rights, authorities, and responsibilities for autonomous regions to regulate and handle government affairs and the interests of local

communities by referring to regulations set by laws.

UU No. 23 of 2014 article 1 paragraph 6 "Regional Autonomy is the right, authority, and obligation of autonomous regions to regulate and manage their own Government Affairs and the interests of local communities within the system of the Unitary State of the Republic of Indonesia." So that it has a positive impact on regional autonomy (Nurrochmat, 2005).

Based on UU No. 23 of 2014 article 1 paragraph (8), (9), (11) concerning Regional Government, there are three basic systems of relations between the centre and the regions, namely:

1. Decentralization
2. Deconcentration
3. Tasks of Assistance from the Central Government to autonomous regions.

According Abdullah (2021) Regional financial performance is a term used to describe the financial conditions associated with the administration of government in the region. This includes all financial aspects related to local financial management, including revenues, expenditures, and investments. Furthermore, Nugroho & Suprpto

(2021) explained that local finance is a collection of financial resources owned by local governments, including revenues, assets, and liabilities. According to Law Number 23 of 2014 Article 1 Paragraph 35 "Regional Revenues are all Regional rights that are recognized as an increase in net worth in the relevant fiscal year period". Law Number 23 Year 2014 Article 285 describes the sources of regional revenue consisting of:

- 1) Regional Original Revenue, (Azwar, 2018)
- 2) Local Tax, (Leks, 2017)
- 3) Local Retribution, (Widarjono, 2021)
- 4) Proceeds from Management of Separated Wealth, (Anshori, 2019).

The portion that constitutes other PAD and is considered legitimate is the remaining excess expenditure of the previous year that can still be utilized in the form of: Balance Fund (Soesilo 2021), Furthermore, Sartono in Wijayanti & Adrison (2018) explains a fiscal policy mechanism by allocating funds from the central government to the regions that are used to reduce the development gap between regions.

Local government financial performance is the level of acquisition of the results of work contained in local finances using financial indices that have been determined in statutory provisions or policies that cover regional revenues and expenditures during one budget period (Amin, 2015). According (Prajwalita & Soebagiyo, 2021) analysing public financial performance becomes an evaluation material to restore performance by comparing the framework with what has been implemented, so that it can be used as a standard in improving local government performance in the next period. PAD Effectiveness (Yusuf, 2021) is the capacity of local governments to obtain and then use sources of revenue optimally to fund development programmers in improving the welfare of the community. The effectiveness of PAD is the ability of local governments to manage the potential that comes from local revenue to the maximum, so that it can provide welfare to the community and be able to accelerate regional economic growth Mustika & Hapsari (2020). Darmawan & Kusuma (2020) explained that the PAD

effectiveness ratio can present the results of regional financial performance regarding the management of local revenue sources obtained. To measure the effectiveness of PAD, it can be done by comparing the PAD collected with the PAD target set. Then the PAD effectiveness formula can be written as follows: (Mahmudi, 2019).

PAD Effectiveness Ratio =

$$\frac{\text{Realisation of PAD Revenue} \times 100 \%}{\text{Target of PAD Revenue}}$$

By measuring the effectiveness of PAD, local governments can find out whether the PAD revenue target is achieved or not and can be used to analyze the factors that affect the performance of PAD revenue. The Fiscal Decentralization Degree Ratio reflects the extent to which local own-source revenue (PAD) contributes to total revenue in the region. The higher the PAD contribution, the greater the local government's ability to implement decentralization (Mahmudi, 2019).

Table 1. Criteria for PAD Effectiveness

| Ratio Value | Criteria |
|-------------|-----------|
| 0,00%-10% | Very Less |
| 10,1%-20% | Less |
| 20,1%-30% | Medium |
| 30,1%-40% | Fair |
| 40,1%-50% | Good |
| >50% | Very Good |

Source: Mahmudi, 2019

Judging from the criteria for the effectiveness of PAD above, it can be concluded that the ability of the region to carry out its duties can be said to be effective if the resulting effectiveness ratio reaches 100% or more, meaning that the higher the result of the effectiveness ratio obtained, it illustrates the better regional capacity. The growth of Regional Original Revenue is based on an increase in the amount of revenue generated by a region from the sources of revenue available in the region (Mubyarto, 2013). Revenue growth analysis is useful for evaluating local government budget performance over one or more budget periods (Mahmudi, 2019).

The following are several factors that can inhibit the growth of Regional Original Revenue (PAD) according to experts or based on several studies that have been conducted:

1. Lack of natural resource potential in certain areas (Soetomo, 2014).

2. Lack of infrastructure and other supporting facilities such as roads, electricity, clean water, and telecommunications (Kuncoro, 2017).

3. Dependence on transfers from the central government. This dependence hampers efforts to increase PAD independently and innovatively (Siregar & Siahaan, 2020).

Efforts that can increase the growth of Regional Original Revenue (PAD) according to experts or based on research that has been done:

1. By improving the efficiency and effectiveness of local taxes and levies (Supriyadi, 2017).
2. With training and education to improve the quality and quantity of human resources in terms of productivity and performance of the business sector (Susilawati, 2020).
3. Co-operation between regions and with the private sector can open new opportunities for business development and local revenue. (Maulana, 2019).

If Total Local Revenue (TPD), Original Local Revenue (PAD), and Capital Expenditure increase while

Operating Expenditure decreases, then the growth of the region will be positive. This indicates that from one period to the next the region can maintain and increase its growth. However, if it is the opposite, then what happens is that regional growth will be negative, meaning that a region has not succeeded in increasing its revenue growth. (Hakim & Rosidah, 2021). According Qomariyah (2018) Fiscal decentralization is the capacity of a region to finance development activities and public services by considering local own-source revenue (PAD). The level of fiscal decentralization can be measured by comparing the ratio between the realization of regional own-source revenues (PAD) consisting of taxes, levies, profits of regional-owned enterprises (BUMD), and other sources of revenue with total local revenues. In his article "Decentralization and Fiscal Performance in Colombia" explains that the scope of fiscal decentralization involves the transfer of financial authority and responsibility from the central government to local governments, the regulation of fund transfers between central and local

governments, and the development of local taxation systems.

To estimate growth, it can be done by using several commonly used growth formulas, including the following:

$$\text{DDF} = \frac{\text{Local Revenue}}{\text{Total Regional Revenue}}$$

$$\text{DDF} = \frac{\text{Regional Donation}}{\text{Total Regional Revenue}}$$

$$\text{DDF} = \frac{\text{Tax and non-tax revenue sharing}}{\text{Total Regional Revenue}}$$

RESEARCH METHOD

In this study, the research method to be used is quantitative descriptive method. The dependent variable (X1) in this study is the effectiveness of PAD, this variable uses a ratio scale with indicators:

$$\begin{aligned} \text{PAD effectiveness ratio} : \\ = \frac{\text{PAD revenue realisation}}{\text{PAD revenue target}} \times 100\% \end{aligned}$$

For the dependent variable (X2) in this study is PAD Growth, this variable uses a ratio scale with indicators:

$$r = \frac{\text{Year Revenue } t - \text{Year Revenue } (t - 1)}{\text{Year Revenue } (t - 1)}$$

As for the independent variable (Y) in this study is Regional Fiscal Decentralization, this variable uses a ratio scale with indicators:

$$FF = \frac{\text{PAD}}{\text{Total regional revenue}} \times 100\%$$

The population in this study is the Financial Report of the Regional Budget of Purwakarta Regency in the 2018-2022 period. The sample used is Regional Revenue in the 2018-2022 period. This research data uses panel data and as a tool for data management.

RESULT AND DISCUSSION

The Regional Finance and Assets Agency prepared a Summary of the 2018-2022 Regional Revenue and Expenditure Budget and Realization, showing the realization of regional revenue, including Regional Original Revenue (PAD), regional tax revenue, regional levy revenue, and separated regional revenue.

Table 3. Percentage of PAD Effectiveness of Purwakarta Regency Year 2018-2022 (in Billions)

| Year | Target PAD | Realisation PAD | Effectivity PAD | Disc. |
|------|------------|-----------------|-----------------|-----------------|
| 2018 | 467,13 | 368,85 | 78,96% | Less Effective |
| 2019 | 464,86 | 420,35 | 90,43% | Effective |
| 2020 | 537,24 | 428,08 | 79,68% | Less Effective |
| 2021 | 568,10 | 515,75 | 90,79% | Effective |
| 2022 | 693,41 | 561,93 | 81,04% | quite Effective |

Source: www.djpk.kemenkeu.go.id

From the calculation of the PAD Effectiveness ratio in Purwakarta Regency from 2018 – 2022, the effectiveness rate of PAD ranges from

78.96% - 90.79% has increased each year, and there was a decrease in the year from 2019 to 2020 with a decrease rate of 10.75%, and from 2021 to 2022 with a decrease rate of 9.74%. Meanwhile, the highest percentage of effectiveness was found in 2021 with the percentage of PAD effectiveness rate of 90.79% (Effective) and the lowest percentage in 2018 of 78.96% (Ineffective).

Table 4. Percentage of PAD Growth in Purwakarta Regency Year 2018-2022 (in Billions)

| Year | Realization PAD | Growth | Description |
|------|-----------------|--------|-------------|
| 2018 | 368,85 | 21,93% | no growth |
| 2019 | 420,35 | 13,96% | growth |
| 2020 | 428,08 | 1,84% | growth |
| 2021 | 515,75 | 20,48% | growth |
| 2022 | 561,93 | 8,95% | growth |

Source: www.djpk.kemenkeu.go.id

From the PAD growth data above, in addition to 2018 there is growth every year. The highest PAD growth occurred in 2017 at 38.51%, then decreased or did not occur PAD growth in 2018 of -21.93%.

Table 5 Percentage of Fiscal Decentralization of Purwakarta Regency in 2018-2022

| Year | PAD | Total Revenue | DDF |
|------|--------|---------------|--------|
| 2018 | 368,85 | 2.060,67 | 17,90% |
| 2019 | 420,35 | 2.256,12 | 18,63% |
| 2020 | 428,08 | 2.197,60 | 19,48% |
| 2021 | 515,75 | 2.402,82 | 21,46% |

Source: www.djpk.kemenkeu.go.id

From table 5 above, it shows that the average result of fiscal decentralization of Purwakarta Regency is less. Judging from the highest fiscal decentralization results in 2022 with a percentage of 24.91% (moderate), which is less than 40% to be said to be good. The lowest result of fiscal decentralization was in 2018 with a percentage of 17.90% (less).

Normality Test

Based on the results of the normality test conducted, a significance value (Asymp.Sig 2-Tailed) of 0.200 was obtained. Since the significance value (Asymp.Sig 2-Tailed) is greater than 0.05, it can be concluded that the residual distribution satisfies the normality assumption.

Multicollinearity Test

The tolerance value is 0.397, which indicates that this value is greater than 0.1. In addition, the VIF value is obtained at 2.520, which indicates that this VIF value is less than 10. Therefore, it can be concluded that multicollinearity does not occur. Thus, based on tolerance and VIF values, it can be concluded that the regression model between the

effectiveness of PAD and PAD Growth towards Fiscal Decentralization does not suffer from multicollinearity problems.

Heteroscedasticity Test

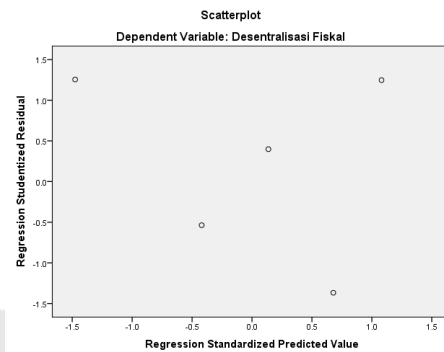


Figure 2. Heteroscedasticity Test Results

The figure above shows a clear pattern, such as dots scattered above and below the value of 0 on the Y axis, so it can be concluded that heteroscedacity does not occur.

Coefficient Determination (R2)

Based on the output of SPSS 27, it was found that the R Square value was 0.615 or 61.5%. This value indicates that the independent variables, namely PAD Effectiveness and PAD Growth, contributed 61.5% to the influence of Fiscal Decentralization in Purwakarta Regency in the 2018-2022 period. Meanwhile, the remaining 38.5% were influenced by other variables not included in this research model.

Meanwhile, the r value (correlation) of 0.784 which can be classified as a high interpretation.

T Test

In the statistical analysis of the t test for the PAD Effectiveness variable, a significance value greater than 0.05 ($0.294 > 0.05$) was obtained. Thus, it can be concluded that the effectiveness of PAD does not have a significant influence on Fiscal Decentralization in Purwakarta Regency in the 2018-2022 period.

In statistical analysis of t-tests for disciplinary variables, significance values greater than 0.05 ($0.216 > 0.05$) were found. Thus, it can be concluded that the growth of PAD does not have a significant influence on Fiscal Decentralization in Purwakarta Regency in the 2018-2022 period.

F Test

Based on the test results, a significance value of f (F_{sig}) of 0.449 was found, which indicates that the value is greater than 0.05 ($0.385 > 0.05$). From this it can be concluded that the variables of PAD Effectiveness and PAD Growth do not have a significant influence on Fiscal Decentralization in Purwakarta Regency in the 2018-2022 period.

Multiple Linear Regression Analysis Test

From the results of regression analysis, the multiple regression equation is:

$$Y = a + b_1x_1 + b_2x_2$$

$$Y = 58,774 - 0,467 x_1 + 0,214 x_2$$

a. The recorded constant value of 58.774 means that if all variables (PAD Effectiveness and PAD Growth) have a value of 0 (zero), then the value of Fiscal Decentralized will not differ from the value of the constant, which is 58.774. Meanwhile, the coefficient (b1) has a negative value of 0.467. This indicates that for every increase in the effectiveness of PAD by one-unit, Fiscal Decentralization will increase by 0.467 units, assuming the value of the variable effectiveness of PAD is fixed. Conversely, any decrease in the effectiveness of PAD by one unit will lead to a decrease in Fiscal Decentralization by 0.467 units, assuming the variable value of PAD effectiveness remains. The coefficient (b2) is positive at 0.214. This means that assuming a constant value of the PAD growth variable, every increase of 1 unit of

PAD growth will increase fiscal decentralization by 0.214 units. Conversely, every decrease in one unit of PAD growth will lead to a decrease in Fiscal Decentralized by 0.214 units, assuming the variable value of PAD growth remains.

CONCLUSION

The conclusions that can be drawn based on the results of data analysis on "The Effect of Effectiveness and Growth of Regional Original Income in 2018-2022" are as follows the effectiveness of provincial Original Revenue (PAD) does not affect fiscal decentralization in Purwakarta Regency 2018-2022. Data analysis using SPSS resulted in a t-test with a significant value of 0.294 for PAD efficacy that was above the threshold of 0.05. If the results of the effectiveness of the Regional Original Revenue of Purwakarta Regency during the 2018-2022 period are effective or exceed the target, it will affect fiscal decentralization in the region because the effectiveness of PAD can contribute to the achievement of fiscal decentralization in a region. The growth of Regional Original Revenue

(PAD) has no effect on the fiscal decentralization of Purwakarta Regency in 2018-2022. The results of data analysis showed that the t-test gave a significant value of its PAD proliferation of 0.216, far above the Garden cutoff of 0.05. Although the Regional Original Revenue of Purwakarta Regency for the 2018-2022 period in the last 4 years has grown, the PAD generated must be greater than the total regional revenue so that the growth of PAD can affect regional fiscal decentralization. The results of the data indicate that the values obtained for the variables PAD Growth and PAD Effectiveness have a relationship together of 0.615, which is equivalent to 61.5%. Therefore, the remaining 38.5% were influenced by other factors that were not included in this study. If the Local Original Revenue yield is high, it can provide benefits for the Purwakarta Regency government in financing local development and providing public services to the community. In other words, a high PAD will provide a more independent source of income and reduce its dependence on the equalization fund from the central government. This will affect regional

fiscal decentralization in Purwakarta Regency.

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