

# Optimization of IMTA Extension Retribution in East Java Province

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**Abstract:** The aim of this study was to determine whether there are budgetary slack in the preparation of the target, know what strategy is being made by the Provincial Government of East Java in the optimizing retribution extension of IMTA, knowing the obstacles and problems related to target-setting, execution of collection, recording, administration and reporting and what strategies are used to optimize the management of retribution extension of IMTA in East Java. Informants in this study are a levies collector and Compulsory levies. Informants are derived from the levy collectors, among others Treasurer Reception, Head of Section for Employment, staff IMTA P2T, and the head of the Supervisory Norma Work. While informants coming from Compulsory levies based on the recommendation of the staff IMTA P2T. The results from this study indicated that the Chief Disnakertransduk Prov. East Java, which is an agency of the Governor of East Java Province in a theory agency in the public sector, creates budgetary slack in setting targets IMTA levy extension. Optimization strategy levies extension extensification IMTA has done in a way that is by issuing Regional Regulation No. 15 In 2013, intensification is done by expanding the revenue base, strengthening the collection process, improve supervision, increase efficiency and reduce the cost of collection and doing good planning. Management levy IMTA managed optimally extension is to ensure that the entire object acceptance has been recorded, as they should be paid and underreported.

**Keywords:** Retribution IMTA Extension, Optimization, Extensification, and Intensification

## I. INTRODUCTION

Decentralization is a tool in the life of the nation in achieving its stated goals, namely in order to make a process in public policy making more democratic and can create a better public service for all citizens (Sidik, 2002). Through this decentralized government system, it is expected that government affairs will be delegated from the Central Government to the Regional Governments, both at the Provincial Government and District / City Government.

The Central Government issued Government Regulation No. 97 of 2012 concerning Retribution on Traffic Control and Retribution for Extension of Permits to Employ Foreign Workers. Based on these regulations, Local Governments in Indonesia are given the freedom to collect fees for controlling traffic and levies on the extension of Permits to Employ Foreign Workers (IMTA), where both of these levies are not listed in Law No. 28 of 2009. The levies on the extension of the IMTA have been collected by the East Java Provincial Government through Disnakertransduk Prov. East Java and enter the regional cash account of the East Java Provincial Government.

Even though they were hesitant in conducting the collection, the receipt of the IMTA extension extension in 2014 amounted to Rp. 14,953,659,520.00 exceeding the set target of only Rp. 1,912,020,000.00. The realization of recollection of retribution for extension of IMTA of DisnakertransdukProv East Java reaches 8x the target set, which may have the possibility of budgetary slack in preparing the target retribution for the extension of the IMTA. According to Yuhertiana (2010), budgetary slack is a condition in which agents compile budgets tend to overestimate expenses and underestimate income.

Optimal according to the Big Indonesian Language Dictionary (KBBI) has the best, highest and most beneficial meanings. Optimizing the levy on the extension of the IMTA is an effort to increase revenue from the sector. This optimization is related to some fundamental questions, namely, whether the object of retribution has been recorded, collected and reported. So that efforts to optimize IMTA extension fees include registering all objects, analysing collection, and analysing collection reports in East Java Provincial Government revenue reports. Efforts to optimize the receipt of PAD can be done by intensifying and extending the subject and object of income (Sidik, 2003).

There is a phenomenon that has been explained previously regarding the collection of retribution for the extension of the IMTA collected by the Disnakertransduk Prov. East Java, Therefore, this study determines the budgetary slack in the preparation and strategy is being made by the Provincial Government of East Java in the optimizing retribution extension of IMTA.

## II. LITERATURE REVIEW

Syukry and Asmara's research (2006), entitled "Opportunistic Behaviour of Legislatures in Regional Budgeting", concluded that the contribution of PAD to regional revenues in the APBD was not large, but the increase could provide opportunities for the legislature to fulfil its interests, especially political interests such as to keep campaign promises and to be re-elected in the next period. Regional Original Income eventually becomes a simalakama fruit when the community is burdened with high taxes and levies while its allocation only benefits certain parties or groups.

Excluded from the research of Syukry and Asmara (2006) which stated that the contribution of PAD to regional revenues in the APBD was not large, the East Java Provincial Government PAD in 2007-2009 accounted for more than 70% of total regional income.

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The statement based on Bagijo Research (2011) entitled "Taxes and Regional Retributions as Sources of Regional Revenue, Case Studies in Districts / Cities and East Java Provincial Government in 2007, 2008 and 2009" concluded that the majority of regencies / cities in East Java Province still dependent on balancing funds, existing PADs have not been able to support regional government spending, but different things have been shown by the East Java Provincial Government. The regional revenue of the East Java Provincial Government accounts for more than 70% of total regional income. Consequently the percentage of PAD receipts for regional revenues in 2007, 2008 and 2009 was 70.1%, 73.7% and 72.9%.

Regional Original Income plays an important role in regional economic growth, this is in accordance with the results of research by Harianto and Adi (2007) entitled "The Relationship Between General Allocation Funds, Capital Expenditures, Regional Original Revenue and Per Capita Income" Bali in 2001-2004, based on the research, it can be concluded that PAD has a positive and significant effect on changes in income per capita. The results of Harianto and Adi's research (2007) are in line with the results of the BAPPENAS study which confirms that the growth of PAD should be sensitive to increases in economic growth, because in Bappenas (2003), economic growth is measured using Gross Regional Domestic Product (GDP) and per capita income. This finding is also in line with the research conducted by Brata (2004) which states that PAD has a positive effect on economic growth in the region, and a study by Tambunan (2006) which states that the growth of PAD in a sustainable manner will cause an increase in the regional economic growth rate.

Many ways are carried out by the Regional Government to increase PAD, especially those originating from local taxes and levies, the methods carried out are by extensification and intensification of revenues from the tax sector and regional retribution (Sidik, 2003). Based on Budiyan's research (2010) entitled "Efforts to optimize local taxes by DPPKA Surakarta City" concluded that tax intensification and extensification efforts could increase the revenue of Surakarta city PAD.

### III. METHODOLOGY

The research approach used in this research is qualitative approach. This study focuses on East Java during 2009 until 2014 so that from the results of the in-depth analysis later it could provide input to the Government of East Java Province through Disnakertransduk Prov. East Java to be able to optimize the receipt of retribution for the extension of IMTA originating from the agency.

#### a. Research Informant

The informants will be examined include the parties relating to the preparation of targets, the implementation of collection, the process of administration, recording and reporting to the supervision of the receipt of retribution for the extension of IMTA at the Disnakertransduk Prov. East Java. Informants in this study are divided into 2, namely informants who came from civil servants in the Disnakertransduk Prov. East Java (Collection of Levy) and

informants from the Obligatory Retribution in the East Java Province.

#### b. Location and Time of Research

This study is conducted in the Disnakertransduk Prov. East Java. The receipt of the IMTA extension levies from 2009 to 2014 will be the object of in-depth description and analysis.

#### c. Data Collection Procedure

In primary data collection, interview is conducted regarding the preparation of the target for IMTA extension levies, obstacles in the implementation of collection and solutions to overcome these obstacles, extracting potentials, supervision and projecting the future receipt of IMTA extension fees. The questions in this interview use a semi-structured method, where the questions in this interview can develop. Secondary data are obtained from documents in SKPD and from publications that have been published by other SKPD in the East Java Provincial Government and vertical agencies within the Central Government. Secondary data can also be obtained from various sources, both taken in the library and through searching in cyberspace.

#### d. Data analysis technique

Three analyses are conducted and the first analysis is the budgetary slack in preparing the IMTA extension levy. The second analysis is the analysis of efforts to optimize the retribution for the extension of the IMTA. The third analysis is the analysis of the management of receipts for the extension of IMTA levies. The three analyses aim to get a detailed and in-depth description of the entire process of levying the IMTA extension in East Java.

The first analysis is conducted on the existence of a budgetary slack in preparing the retribution for the extension of the IMTA. The data analysed are related to policies / regulations related to setting targets, realization of receipts, and other information from the results of in-depth interviews relating to setting targets and receiving retribution for IMTA extension during 2001 to 2014. The potential retribution for the extension of the IMTA is calculated using the formula (Potential = Base Retribution x Tariff), proposed by Mahmudi (2010). Thus, the existence of moral hazard and adverse selection in setting the target for receiving retribution for the extension of the IMTA can be determinate. According to Yuhertiana (2010), if agents are given the opportunity to prepare a budget, they will tend to underestimate income.

The second analysis is an analysis of efforts to optimize retribution for the extension of the IMTA. The way to do is to analyse the policies and regulations issued by the East Java Provincial Government through Disnakertransduk Prov. East Java in an effort to optimize the receipt of retribution for the extension of the IMTA. This analysis refers to the formulation of the problem, namely how is the strategy to optimize the receipt of retribution for the extension of the IMTA. This analysis is to examine whether the steps taken by Disnakertransduk Prov. East Java is right in an effort to increase the receipt of IMTA extension fees.



The third analysis is an analysis of how to optimize the management of IMTA extension retribution receipts. The way to do this is by analysing policies, regulations and implementation in managing the receipt of retribution for the extension of the IMTA issued by the East Java Provincial Government to ensure that the object of receipt has been recorded, collected and reported entirely and accordingly. This analysis is to examine whether the management of the receipt of the IMTA extension in East Java Province has been optimized.

#### IV. RESULT AND DISCUSSION

##### a. Budgetary Slack in IMTA Extension Retribution

Budgetary slack is a condition in which agents arrange budgets tend to overestimate expenses and underestimate income. Yuhertiana (2010). Based on the statement of Emiari, ST, MM as the Head of the Manpower Placement Section, it indicates that the stipulation of the target retribution for the extension of the IMTA at the Disnakertransduk Prov. East Java does not match the real conditions in the field and is not calculated based on existing potential. This reflects the existence of agency theory that occurred in Disnakertransduk Prov. East Java. The Head of the Manpower Placement Section in this case is the first actor to create a budgetary slack in setting the target for the retribution for the extension of the IMTA. Retribution target for the extension of IMTA proposed by the Head of the Manpower Placement Section and approved by the Head of the Disnakertransduk Prov. East Java is made not too large so that the targets that will be determined can be easily achieved. This is in line with the statement of Yuhertiana (2010), that the agent in this case was the Head of the Disnakertransduk Prov. East Java underestimates retribution fees for the extension of the IMTA. The principal agent theory occurred between the Head of the East Java Provincial Disnakertransduk acting as an agent and the Governor of East Java Province acting as principal. According to Mahmudi (2010), regions in setting revenue targets should be adjusted to the real conditions of their potential revenue, so that it is expected that by setting

revenue targets according to real conditions expected budgetary slack does not occur.

##### b. Strategy for Optimizing IMTA Extension Retribution

###### Extension Retribution of IMTA Levy

Extensification of regional taxes and levies can be done through the Central Government's policy to give authority to collect taxes and levies to regions with more types in the future (Sidik, 2003). One of the extensification efforts is the issuance of Government Regulation No. 66 of 2001 and Government Regulation No. 97 of 2012. The impact of the issuance of Government Regulation No. 66 of 2001 was the emergence of levies on taxes and levies in the regions which hampered the pace of the national economy. Levies on excessive and uncontrolled regional taxes and levies need to be limited by the Central Government, so that the issuance of Law No. 28 of 2009 concerning Regional Taxes and Retributions. Law No. 28 of 2009 limits the collection of regional taxes and levies, so that the types of taxes and levies not mentioned in the law must be stopped at the latest on December 31, 2010.

The extensification carried out by the Government of East Java Province, especially Disnakertransduk Prov. East Java since the issuance of Government Regulation No. 97 of 2012 dated October 29, 2012, it can be said that this is late because there is a long lag between the re-collection permit and the levy on the extension of the IMTA. The extensification period for the collection of levies for the extension of IMTA in East Java Province can be described in Fig 1.

The delay in extending the IMTA extension retribution is illustrated by arrow no. 3. As a result of the delay in the East Java Provincial Government to extend the IMTA extension levy in 2013 to 6 March 2014, the East Java Provincial Government must lose potential PAD from the IMTA extension levy of USD 2,065,300 or if it is rated at a flat exchange rate -The monthly average of Bank Indonesia's buying rate is Rp. 21,893,635,500. The calculation of potential PAD losses originating from the IMTA extension extension is based on data received from IMTA management data at the Disnakertransduk Prov. East Java.

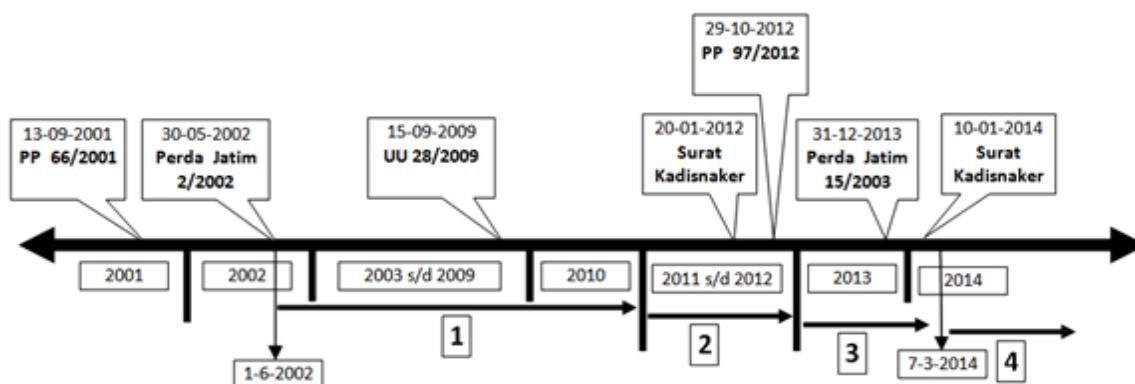


Fig. 1 Extension Period for IMTA Extension Retribution

(Source: East Java Disnakertransduk) Description:

1 = IMTA Extension Fee is collected by Disnakertransduk Prov. East Java and into the regional treasury

2 = IMTA Extension Levy is collected by Disnakertransduk Prov. East Java and enter the state treasury

3 = IMTA Extension Levy is collected by Disnakertransduk Prov. East Java and into the state treasury

(Potential PAD that can be accepted by the East Java Provincial Government)

4 = IMTA Extension Levy is collected by Disnakertransduk Prov. East Java and enter the regional treasury

### Intensification of IMTA Extension Retribution

Intensification of regional taxes and levies is an effort to increase regional tax and retribution by not increasing the types of taxes and levies of new regions (Sidik, 2003). According to Sidik (2003), intensification steps can be done by expanding the revenue base, strengthening the collection process, increasing supervision, increasing administrative efficiency and reducing collection costs and doing good revenue planning.

Expanding the base for receiving IMTA extension fees has been carried out by Disnakertransduk Prov. East Java to increase the number of mandatory levies for the extension of IMTA in 2014. Expanding this base of acceptance is done by sending a letter to the Regency / City Manpower Office throughout East Java regarding the issuance of Government Regulation No. 97 of 2012 concerning Traffic Control and Retribution for Extension of Permits to Employ Foreign Workers. In this regulation the authority to arrange the IMTA extension for the Province is limited to TKA whose work location is more than 1 Regency / City (cross Regency / City) in 1 Province, in this case across the Regency / City in East Java.

Strengthening the process of collecting IMTA levies made by the East Java Provincial Government during 2009 to 2014 was by issuing Regional Regulation No. 15 of 2013 concerning Amendment to Regional Regulation of East Java Province No. 1 of 2012 concerning Regional Retribution. Acceptance Treasurer and Secretary of Disnakertransduk Prov. East Java has made concrete steps related to efforts to strengthen the collection process of IMTA retribution by coordinating with the Provincial Legal Bureau. East Java related to the issuance of the regulation. Delay in collecting retribution for the extension of IMTA by the East Java Provincial Government through Disnakertransduk Prov. East Java has resulted in the East Java Provincial Government losing the potential of PAD of USD 2,065,300 or if it is assessed by the monthly average exchange rate of the Bank Indonesia buying rate of around Rp. 21,893,635,500.

Supervision of receipt of IMTA extension fees is inseparable from efforts to monitor illegal foreign workers in East Java. Supervision of receipts for extending illegal IMTA and TKA has been carried out thoroughly by the East Java Provincial Government. Supervision of receipt of IMTA extension fees is carried out by the Provincial Inspectorate East Java, while the supervision of illegal foreign workers is carried out by the Department of Manpower and Transmigration in Prov. East Java. Every year the Provincial Inspectorate East Java conducts checks on Disnakertransduk Prov. The East Java examination is related to the receipt of retribution for the extension of the IMTA in East Java.

Field of Manpower Supervisory Disnakertransduk Prov. East Java supervises cross Regency / City companies in East Java Province. Field of Manpower Supervisory Disnakertransduk Prov. East Java also cooperates with other agencies related to the supervision of TKA in East Java Province, including the Regency / City Manpower Office in East Java Province, East Java Provincial Police and Immigration of East Java Province. Even though supervision has been carried out regarding illegal foreign workers in East Java Province, during 2009 to 2014 illegal TKA were still frequently found. Supervision of illegal TKA is still considered ineffective. This is due to the number of labour inspectors throughout East Java Province, including the Regency / City Labour Inspectors not comparable with the number of companies and the number of available labour.

Improving administrative efficiency and reducing collection costs are carried out by the East Java Provincial Government by providing a one-stop service for P2T to arrange the extension of IMTA in East Java Province. The Integrated Licensing Service of East Java Province was formed based on East Java Governor Regulation No. 77 of 2010 concerning the implementation of Integrated Licensing Services. The purpose of conducting Prov. P2T East Java is to realize licensing services that are fast, effective, efficient, and transparent in order to provide legal certainty in East Java Province. Total delegation of authority to grant permits to Prov. P2T East Java to provide an integrated permit are 177 licenses from 17 SKPD in the East Java Provincial Government that issued permits. The development of information technology was implemented by the East Java Provincial Government to provide the best service in obtaining permits. Services on Prov. P2T East Java avoided the management's permission to meet directly with related technical staff to carry out the licensing process. This aims to reduce the illegal levies that occur when processing permits. Payment of levies stipulated in regional regulations involves BPD East Java as the recipient bank for payment of regional levies, including payment of retribution for extension of the IMTA. So that the permit administrators are not allowed to pay retribution through P2T officers, the permit administrators are required to attach proof of retribution payment at the time of processing the permit. Existence of Prov. P2T East Java is an effort of the East Java Provincial Government to improve administrative efficiency and reduce the cost of collecting permits, in addition to the existence of Prov. P2T. East Java makes the administration procedures for obtaining permits easier, simpler, and creates a cost-efficient collection fees and avoids the existence of illegal levies in managing the permits.



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Flow of arrangement for extension of IMTA and other permits at Prov. P2T Increasing the acceptance capacity of the IMTA extension extension in 2009 to 2014 was carried out through the planning of receiving the IMTA retribution.

Planning steps carried out by the East Java Provincial Government in coordination with East Java BPD. The East Java Regional Development Bank is a bank that is used as the recipient bank for the payment of retribution for the extension of IMTA in East Java Province. Good coordination between Disnakertransduk Prov. East Java and East Java BPD are needed to support service, supervision, administration and reporting of receipts for the levy on IMTA extension in East Java Province.

Coordination with Regency / City Governments in the East Java Province Before issuing Regional Regulation No. 15 of 2013, Dinskertransduk Prov. East Java asked the Regency / City Manpower Office whether or not it had issued a regional regulation regarding the collection of IMTA extension fees or not. This effort was made to ensure that the regulations to be issued by the East Java Provincial Government do not overlap, given the right to collect IMTA East Java Province is only limited to cross-Regency / City TKA in the East Java Province.

Coordination with vertical agencies in the East Java Province In addition to coordinating with Regency / City Manpower Offices in East Java Province, Disnakertransduk Prov. East Java also cooperates with vertical agencies, namely the East Java Provincial Police, the East Java Provincial Immigration Office and the Ministry of Manpower and Transmigration. This form of collaboration such as cooperation with the Regency / City Manpower

Office is by coordinating with each other about illegal TKA information and joint inspections in the East Java Province.

Coordination with law enforcement officials in the East Java Province Manpower Office for Transmigration and Population in East Java Province cooperates with law enforcement officials in the East Java Province. This method is done by submitting the problem of violating labour norms to law enforcement officials. These law enforcement officials involved included the East Java Provincial Prosecutor's Office and the East Java Provincial Police.

By coordinating and cooperating with other government agencies the use of illegal TKA in East Java Province can be minimized. In addition, the role of the community and the Workers' Union is related to the use of illegal foreign workers in East Java. Communities and Workers' Unions are parties outside the company who know the conditions of the workforce around the company.

### c. Optimization of IMTA Extension Retribution Management

Optimizing the management of PAD in the labour sector is inseparable from efforts to ensure the object of receipt of labour sector retribution. Based on data from the Job Placement Sector (Staff of IMTA P2T Prov. East Java) and receipt data that goes into East Java USD BPD accounts Receiving Treasurer of the Manpower Transmigration and Population Service of East Java Province during 2009 to 2014, there are differences as mentioned in the explanation of supervision where there is a difference in the records between the IMTA P2T Prov. Staff. The difference is explained in the following table:

**Table. 1 IMTA Extension Retribution Comparison Data**

Year	Disnakertransduk Prov. East Java				Difference (2-5)
	BPD East Java	Staff of IMTA P2T	Permission / person	\$	
(1)	\$	Rp	(4)	(5)	(6)
2009	1.664.300	17.105.154.700	1.462	1.665.200	(900)
2010	1.595.105	14.688.217.575	1.511	1.597.305	(2.200)
2011	1.523.975	13.177.983.703	1.416	1.527.275	(3.300)
2012	82.300*	660.293.475	1.473	1.767.600	-
2013	-	-	1.464	1.756.800	-
2014**	1.279.185**	14.953.659.520	1.401	1.681.185	(402.000)
Total	6.144.865	60.585.308.973	8.727	9.995.365	(408.400)

(Source: East Java Province Disnakertransduk)

Description:

\*: collected from 1 to 20 January 2012

\*\*: collected from March 7 to December 31, 2014

Based on Table 1, during 2009 up to 2014 the receipt of IMTA extension levies recorded by the Receiving Treasurer with a note of IMTA acceptance according to the IMTA P2T staff there are differences. The difference in records is due to the different recording times, compensation and restitution for collecting IMTA levies. The receipt of the IMTA extension levies that goes into the regional cash account of the East Java Provincial Government is net income after deducting compensation and restitution. The recording time occurred in December and January, where there was a retribution payment for the extension of the

IMTA in December, but the permit for the extension of the IMTA was done in January of the following year.

In Table 1, during 2009 up to 2014 there were 1,455 foreign workers on average each year working in the East Java Province and potentially contributing PAD of USD 1,665,894 per year. The data in Table 1 are data of TKA who administer permits to extend IMTA to the East Java Provincial Government.



The data does not include illegal foreign workers who do not have official documents and do not pay IMTA levies. According to Emiari ST, MM, the management of IMTA retribution in East Java has been optimized, as the statement follows.

Based on a statement from the Treasurer of Revenue Disnakertransduk Prov. East Java and Head of the Section of Manpower Placement Disnakertransduk Prov. East Java can be concluded that the management of IMTA retribution receipts at the East Java Provincial Education Office has been optimized. Management of these revenues has been managed and monitored quite well by government supervisors both at the Regional Government, Ministry and Central Government levels. All objects of IMTA retribution receipts have been properly recorded on TKA management data, the Labour Placement Section, paid accordingly at the East Java BPD / State Treasury and have been reported as they should be by the Receiving Treasurer and the Disnakertransduk Prov. East Java.

## V. CONCLUSION

The conclusions of the study entitled Optimization of IMTA Extension Retribution in East Java Province are the preparation and determination of the target for the IMTA extension retribution in East Java Province are prepared in accordance with the applicable East Java Provincial Regulation and refers to the Minister of Home Affairs Regulation No. 21 of 2011. The stipulated retribution target for IMTA extension does not pay attention to real conditions in the field and is not calculated based on existing potential. Head of Disnakertransduk Prov. East Java, which is an agent of the Governor of East Java Province in the theory agency in the public sector, created a budgetary slack in preparing the retribution extension target for the IMTA. The strategy for optimizing levies for the extension of the IMTA collected by the East Java Provincial Government through Disnakertransduk Prov. East Java is carried out by extensification and intensification of revenues. Extensification: done by issuing Regional Regulation No. 15 of 2013 concerning Regional Retribution. The regulation revises Regional Regulation No. 1 of 2012 concerning Regional Retribution, where there is an additional collection of levies for the extension of the IMTA of the East Java Provincial Government.

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