

Analysis of Regional Independence of Palu City Central Sulawesi Province of 2019-2023 Period

Original Article

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Abstract

This study focuses on the problem of limited autonomy in regional finances, as regions continue to depend heavily on funds allocated by the central government. This research aims to analyze Regional Original Income in an effort towards regional independence. The analytical method used is a descriptive method using quantitative data sourced from the Palu City Central Statistics Agency in the 2019-2023 research period. The analytical tools used are the Independence Ratio, Effectiveness Ratio and Degree of Fiscal Autonomy formulas. Based on calculations and analysis, the results obtained show that the Palu City Regional Financial Independence Ratio for the 2019-2023 period is classified in the medium category (25.70%). This shows that the regional financial independence of the City of Palu, although still low, indicates progress, even though the regional finances of the City of Palu are still very dependent on the components of Transfer Funds and Other Legitimate Income. In accordance with the assessment criteria for the level of effectiveness of the Palu City government's revenue, it is included in the effective category (112.75%). This is demonstrated by the PAD realization figure exceeding the PAD value targeted by the Palu City Government. The analysis of the value obtained for the Degree of Fiscal Independence for the City of Palu for the 2019-2023 period are in the medium criteria (20.16%). In other words, although regional spending still depends on Transfer Funds and Other Legal Revenue Funds, the financial independence of the City of Palu is increasingly showing a significant increase.

Keywords: Regional Own Revenue (PAD), Regional Independence, Effectiveness, Regional Finance.

1. Introduction

Since regional autonomy was introduced in 1999 and led to fiscal decentralization, regional governments have been empowered to create and execute development policies and programs tailored to local requirements. As a result, a crucial factor in decentralization is the requirement for regional governments to be more attentive to the demands of their citizens, with the potential to enhance community well-being and diminish poverty in the area (Jolianis et al., 2015).

Since Law No. 32 of 2004 on Regional Government was passed, every region has been granted the power to govern its own territory. Law 32 of 2004 has established fundamental changes in the implementation of decentralization policy, from what was previously dominated by the central government to shifting toward providing greater flexibility to Regional Governments to implement broad, real, and responsible regional autonomy to empower themselves, especially regarding the management of financial resources for regional financing.



According to Khusaini (2006), the process of decentralization involves handing over responsibility, authority, and resources such as personnel, funding, and other important aspects from the central government to regional governments. Furthermore, decentralization is the act of transferring power to manage and allocate budgets and funds for both administrative and operational purposes (Adi & Ekaristi, 2009). Therefore, fiscal decentralization is one way to provide financial autonomy to regions. This policy aims to enhance the involvement and authority of local areas in the process of progress (Oates, 2009). Essentially, the regional autonomy policy was introduced to fulfill the desires of Indonesian regions that have been seeking more control over their authority and responsibilities in providing community services and fostering regional growth.

Regional autonomy is implemented to run regional government and essentially aims to improve the welfare of communities in the autonomous region (Legoh et al., 2024). However, in reality, many regions in Indonesia have not maximally implemented and realized the goals of regional autonomy. Regional revenue in the form of Regional Own Revenue can indicate a region's financial capacity. Regional financial capacity is a region's ability to finance government administration independently using Regional Own Revenue from that region. The regional financial strength refers to how well a region can control and oversee its own public finances while maintaining regional independence. Calculating financial ratios includes: regional independence ratio, regional dependency ratio, degree of decentralization, and PAD effectiveness ratio (Kawatu, 2019).

As stated in Law No. 1 of 2022 on Financial Relations Between Central Government and Regional Government, the implementation of governmental affairs that fall under regional authority is funded from and charged to the Regional Budget (APBD). The APBD is made up of regional revenue, regional expenditure, and regional financing. Regional revenue comprises PAD, balancing funds, and other valid regional income sources. PAD, a subset of regional revenue, is derived from local taxes, levies, profits from managing local assets, and other legitimate sources of PAD. Balanced funds include both general transfer funds (which include revenue sharing funds and general allocation funds) and special transfer funds (which include physical special allocation funds and non-physical special allocation funds). In addition, there are other sources of revenue such as grant revenue and emergency fund revenue.

Regional revenue in the form of Regional Own Revenue can indicate a region's financial capacity. Regional financial capacity is a region's ability to finance government administration independently using Regional Own Revenue from that region. Regional financial capacity can be measured using several ratios including effectiveness ratio, fiscal decentralization ratio, dependency ratio, and independence ratio. The regional independence ratio reflects a region's ability to manage its finances without depending on external assistance. The regional independence ratio is calculated based on the ratio of Regional Own Revenue (PAD) to total revenue, and transfer ratio. Low regional independence can be caused by Low PAD potential and Large APBD expenditure burden. A high degree of decentralization tends to be associated with a high independence ratio as well.

Based on data from the Regional Office of DJPB Central Sulawesi Province (2024), the aggregate regional independence ratio for all provinces in Central Sulawesi shows that the region with the highest ratio is Morowali Regency at 20.48 percent, and Palu City in second place at 18.92 percent. Meanwhile, the lowest is Banggai Islands Regency with a ratio of 3.74 percent. As the Provincial Capital and having a high level of regional independence compared to other regencies in Central Sulawesi, the City has successfully optimized regional revenue potential through cooperation with large companies, effective resource management, and support for local workers. The 2023 Financial Report of Palu City Government data explains

that the realization of Regional Revenue for FY 2023 was Rp1,469,308,277,706.32 or reached 96.08 percent of the target set in the APBD of Rp1,529,217,858,498.00. This shows that Regional Revenue for FY 2023 increased by Rp85,103,130,032.85 or 5.79 percent compared to the FY 2022 realization of Rp1,384,205,147,673.47. The largest contribution to Palu City regional revenue is still dominated by Transfer Funds, which contribute nearly 70 percent to regional revenue, while PAD contributes about 27 percent. Palu City's financial autonomy is revealed to be lacking. In light of this, the study seeks to examine how increasing Regional Own Revenue could help boost the city's independence.

2. Literature Review

2.1. Regional Autonomy

Based on applicable laws, an autonomous region has the right, authority, and obligation to regulate and manage its own community. This is known as regional autonomy. Regional autonomy opens opportunities for regional governments to encourage progress and make their policies more effective, targeted, and not time-consuming (Safitri, 2016). Several basic concepts of regional autonomy include:

- a. Governmental authority is delegated to regions, except for foreign policy, monetary, judicial, religious, defense, and national policy
- b. Optimization of the Regional People's Representative Council (DPR) as a forum for community empowerment and aspiration channeling
- c. Development of political traditions according to the culture existing in the region so that leaders are accepted by the community
- d. Increasing operational service efficiency through organizational improvement, regional financial administration improvement, and regional revenue determination
- e. Empowerment of regional institutions, regional values, and increased central government subsidies (Syaukani et al., 2007)

The success of regional autonomy is determined through four factors. First, the human development index which can be seen from education, life expectancy, literacy rate, and community living standards. Second, regional financial management, namely whether regional financial income and expenditure are in accordance with the financial budget. Third, equipment and infrastructure facilities viewed from their usefulness to the region. Fourth, organizations that serve as forums for the government to make decisions and create policies related to the tasks being implemented. Regional autonomy can fulfill the purpose of state formation to meet the welfare and security needs of every citizen. State life can be realized in the form of orderly, organized, prosperous, and secure government through legislative regulations (Iswardhana & Attamimi, 2023).

2.2. Fiscal Independence

Regional autonomy has a critical component known as fiscal independence. The World Bank (1994) believes that the ability of regional governments to fund their activities without external help, such as from the central government, is a vital measure of fiscal independence (Ladjin, 2008).

According to Halim & Damayanti (2007), a region is said to have fiscal independence if it meets the following two characteristics. First, regional financial capacity, meaning the region has the ability and authority to seek financial sources, manage and use its own funds to finance government administration. Second, minimizing reliance on central assistance is essential, so

PAD should emerge as the primary source of funding backed by policies promoting financial equilibrium at both the central and regional levels (Ladjin, 2008).

According to Mardiasmo (1999), as cited in (Ladjin, 2008), the benefits of fiscal independence include encouraging greater community participation, initiative, and creativity in development efforts. This, utilizing the resources and potential in each region can lead to more equal development outcomes. Moving decision-making to local levels can also improve the distribution of resources.

In the Indonesian context, the role of regional taxes as the largest source of Regional Own Revenue has not been optimal. Regions in Indonesia have high dependence on the central government to finance their development. This includes what happens in West Java Province (Kristiaji et al., 2021). Therefore, breakthroughs and efforts are needed to realize regional fiscal independence in Indonesia, so that they can be fiscally independent or at least regional taxes have a high contribution in the proportion of PAD.

2.3. Regional Own Revenue

In accordance with Law No. 28 of 2009, Regional Own Revenue is a source of regional finances derived from the region's territory. This revenue includes income from regional taxes, levies, management of regional assets, and other legitimate sources. The definition of PAD is regional revenue that depends on general economic conditions and the potential of PAD sources themselves (Machmud, 2014).

Regional Own Revenue (PAD) refers to income collected and managed by regional governments based on statutory regulations. According to Darise (2009) and Siahaan (2005), PAD includes revenue obtained and collected by regions in accordance with applicable laws. Law No. 23 of 2014 defines PAD as all regional rights recognized as additions to net regional wealth within a fiscal year. Meanwhile, Law No. 1 of 2022 specifies that PAD comprises regional taxes, levies, returns from regional asset management, and other legitimate sources, aiming to grant regions greater autonomy in managing their finances.

3. Methods

This research is focused on providing a comprehensive view of the autonomy of Palu City in the region. Secondary data from the Central Statistics Agency of Palu City for the years 2019-2023 is utilized for this study. To examine more deeply about Palu City's Regional Own Revenue in efforts toward regional independence, researchers use several analytical tools.

3.1. Independence Ratio Analysis

This independence ratio explains the dependence of regional governments on external funding sources (Halim, 2014). In this research, the independence ratio is measured with the formula:

$$Independence\ Ratio = \frac{PAD}{Transfer\ Funds + LLPS} \times 100\%$$

Table 1. Regional Independence Interval Scale

Percentage (%)	Regional Capability
0.00-10	Very Poor
10.01-20	Poor
20.01-30	Moderate
30.01-40	Quite Good
40.01-50	Good
Above 50	Very Good

Source: Regional Development Research Team of Ministry of Home Affairs (2020)

3.2. Effectiveness Ratio

The effectiveness ratio aims to measure the extent of government ability to mobilize revenue receipts according to targets (Halim, 2014):

$$Effectiveness = \frac{PAD\ Realization}{PAD\ Target} \times 100\%$$

The effectiveness ratio aims to measure the extent of government ability to mobilize revenue receipts according to targets. Effectiveness criteria according to Regional Development Research of Ministry of Home Affairs are as follows:

Table 2. Effectiveness Criteria

Percentage (%)	Criteria
Above 100	Very Effective
100	Effective
90-99	Quite Effective
75-89	Less Effective
Less than 75	Ineffective

Source: Regional Development Research Team of Ministry of Home Affairs - Faculty of Social and Political Sciences UGM, 2022

3.3. Degree of Fiscal Autonomy

The Degree of Fiscal Autonomy is calculated by comparing PAD figures with Total Regional Revenue then multiplied by 100 (Halim, 2014):

$$\text{Degree of Fiscal Autonomy} = \frac{PAD}{\text{Total Regional Revenue}} \times 100\%$$

4. Results and Discussion

4.1. Results

4.1.1. Analysis of Regional Financial Independence of Palu City Period 2019-2023

Regional financial independence is the comparison between Regional Own Revenue (PAD) and total receipts from central government transfers, provincial transfers, and loans (TPD), which is an indicator of the level of regional independence. The regional financial independence of Palu City over a 5-year period (2019-2023) can be seen as follows:

Table 3. Regional Financial Independence of Palu City 2019-2023

Year	PAD	Transfer Funds + Other Legitimate Revenues	Ratio (%)	Criteria
2019	235,922,534,962.00	1,940,295,825,138.00	12.16	Poor
2020	260,179,152,644.00	1,044,144,518,117.00	24.92	Moderate
2021	341,303,521,613.00	1,050,200,294,521.00	32.50	Quite Good
2022	297,245,708,755.00	1,086,959,438,918.00	27.35	Moderate
2023	352,767,942,672.00	1,116,540,335,034.00	31.59	Quite Good
Total	1,487,418,860,646.00	6,238,140,411,728.00	128.52	Moderate
Average	297,483,772,129.20	1,247,628,082,345.60	25.70	Moderate

Source: Processed Data, BPS Palu City (2024)

Table 3 explains the regional independence ratio of Palu City over the last 5 years. On average, Palu City's regional independence ratio is 25.70%, which falls under the moderate criteria. This means that in the last five years, fiscal independence or Palu City's dependence on the Central and Provincial Governments is still in the moderate category.

In 2019, the independence ratio was recorded at 12.16% or in the poor criteria. Then in 2020, the independence ratio increased to 24.92% with moderate criteria. In 2021, the regional independence criteria improved to quite good along with the increasing ratio figure. However, in 2022, it declined again to moderate (27.35%). The regional independence ratio increased again to 31.59% with quite good criteria.

4.1.2. Analysis of PAD Effectiveness Ratio of Palu City 2019-2023

The effectiveness ratio is the level of achievement in implementing activities or performance measured in percentage units. The effectiveness of regional financial management can be determined by comparing regional revenue realization with regional revenue budget/target. The calculation results of the effectiveness ratio level of Palu City's regional revenue over a 5-year period (2019-2023) can be seen in the following table:

Table 4. PAD Effectiveness of Palu City 2019-2023

Year	Target	Realization	Effectiveness (%)	Criteria
2019	193,946,852,222.00	235,922,534,962.00	121.64	Very Effective
2020	215,362,336,793.00	260,179,152,644.00	120.81	Very Effective
2021	276,431,341,318.00	341,303,521,613.00	123.47	Very Effective
2022	269,724,388,611.00	297,245,708,755.00	110.20	Very Effective
2023	402,579,311,439.00	352,767,942,672.00	87.63	Less Effective
Total	1,358,044,230,383.00	1,487,418,860,646.00	563.75	
Average	271,608,846,076.60	297,483,772,129.20	112.75	Very Effective

Source: Processed Data, BPS Palu City (2024)

Table 4 explains that the effectiveness of Palu City's PAD in the last five years is very effective. This is shown by the average effectiveness value of Palu City's PAD in the last five years of 112.75% (very effective). This means budget realization is above the targeted budget. The increase in PAD value is influenced by drastically increasing regional tax realization. However, in 2023, based on the calculation of PAD effectiveness against Palu City Regional Revenue, it was 87.63%. In effectiveness criteria, this figure shows a less effective condition. In 2023, Palu City's PAD revenue realization was below its target. Tax penalty exemption was the main factor for the low target achievement.

4.1.3. Analysis of Fiscal Autonomy Degree of Palu City Period 2019-2023

Palu City's level of financial independence is determined by analyzing the ratio of local revenue to total regional revenue, then evaluating it based on specific criteria and making comparisons across different time periods. The analysis of Palu City's fiscal autonomy degree for the 2019-2023 period over the last five years is explained in Table 5 below:

Table 5. Fiscal Autonomy Degree of Palu City 2019-2023

Year	PAD	Regional Revenue	DOF (%)	Criteria
2019	235,922,534,962.00	2,176,218,360,100.00	10.84	Poor
2020	260,179,152,644.00	1,304,323,670,761.00	19.95	Poor
2021	341,303,521,613.00	1,391,503,816,134.00	24.53	Moderate
2022	297,245,708,755.00	1,384,205,147,673.00	21.47	Moderate

2023	352,767,942,672.00	1,469,308,277,706.00	24.01	Moderate
Total	1,487,418,860,646.00	7,725,559,272,374.00	100.80	
Average	297,483,772,129.20	1,545,111,854,474.80	20.16	Moderate

Source: Processed Data, BPS Palu City (2024)

Based on Table 5, the Fiscal Autonomy Degree (DOF) of Palu City in the last five years is known. PAD contributes an average of 23% per year. In contribution criteria, this value indicates that PAD's contribution to Regional Revenue is classified as moderate. In the last five years, it shows fluctuating figures. From 2019 to 2021, PAD's contribution to Regional Revenue continued to increase, but in 2022 it declined. This was due to decreased tax contribution. Along with the increasing population in 2023, PAD's contribution increased significantly again.

4.2. Discussion

4.2.1. Analysis of Independence Ratio and Regional Financial Effectiveness Ratio of Palu City Period 2019-2023

Regional Own Revenue (PAD) is one of the main indicators in assessing the level of independence of a region in managing its finances. PAD reflects a region's ability to explore and manage its own revenue sources to finance government activities and development without being too dependent on fund transfers from the central government. Sources of revenue for different regions include local taxes, fees, profits from managing regional assets, and other lawful income. The level of financial autonomy varies among regions based on their economic capacity and the efficiency of their financial practices. Palu City, as the capital of Central Sulawesi Province, has considerable economic potential from various sectors, such as trade, services, and tourism. However, PAD's contribution to total regional revenue is still relatively low compared to transfer funds from the central government.

To increase accountability and flexibility in spending the Regional Revenue and Expenditure Budget (APBD), potential regional revenue sources must be maximally explored within the corridor of applicable laws and regulations. One element of APBD is Regional Own Revenue (PAD). The greater the level of financial power held by a particular area, the more significant the impact of Regional Own Revenue (PAD) on the area's financial framework. Regional Own Revenue (PAD) refers to all income generated by regions from sources within their own jurisdiction, collected according to regional regulations in compliance with current laws and regulations (Berwulo, 2017)

Based on data from the Regional Financial and Asset Management Agency (BPKAD) of Palu City, PAD growth shows an increase from year to year, but is still unable to support development financing needs independently. Although Palu City's PAD has increased from year to year, its contribution to total regional revenue is still relatively low compared to balancing funds. This condition raises questions about the extent of the effectiveness of regional government strategies in increasing PAD and achieving fiscal independence. Several factors cause the low PAD of Palu City, including suboptimal collection of taxes. Although there are various types of regional taxes, only a few can be used as main revenue sources, and regional levies, there is still minimal innovation in regional asset management, and dependence on certain sectors that are vulnerable to economic fluctuations.

Regional financial independence is the ability of a region to finance its regional expenditure using its Regional Own Revenue. Based on research and analysis, it was found that the average regional independence ratio of Palu City in the 2019-2023 research period was 25.70%. This shows that the level of financial independence of Palu City in that fiscal year

is classified as moderate. Several factors causing this condition include the Earthquake, Tsunami and Liquefaction disasters that caused the independence criteria in 2019 to be classified as poor. The 2018 disaster caused contributions from regional taxes and levies to decline drastically. The moderate and quite good conditions were influenced by improved development processes in Palu City, the establishment of permanent housing in several places in Palu City resulted in land and building tax payments again providing large contributions. The construction of public facilities and infrastructure that contributed to increased levies made Palu City's PAD increasingly better. However, this moderate category still shows that the level of regional independence of Palu City is still low and still depends on Transfer Funds and Other Legitimate Revenues.

Meanwhile, from the effectiveness ratio side, it is known that in 2019-2023 it was 112.75%, meaning the effectiveness level in that fiscal year is classified as effective. A region is said to be effective in financial capability if the financial performance percentage reaches 100%. This is in accordance with Halim's theory (Saputra, 2014), the level of financial autonomy in a region can be observed through the proportion of revenue generated from Regional Own Revenue (PAD) in relation to revenue obtained from external sources like central government grants or loans.

If the region is able to successfully complete tasks at a ratio of 100% or more, it is considered to be efficient. A higher effectiveness ratio signifies a greater level of the region's capabilities. This study aligns with previous research done by Parera (2021) which explains that the regional independence ratio of Jayapura City over the last five years is still very lacking in terms of independence level. Where, the lowest level of independence was in 2020 at 19.12%, and the highest was in 2022 at 37.27%. Jayapura City's dependency ratio over the last five years is moderate with its dependency level. Jayapura City's lowest dependency ratio was in 2022 at 56.27%, and the highest was in 2018 at 68.92%. Jayapura City's fiscal decentralization ratio over the last five years is still lacking in financial performance capability status. The lowest decentralization ratio was in 2020 at 122.45% and the highest was in 2022 at 20.97%.

According to interviews conducted with the Mayor of Palu's Expert Staff in 2025, it was revealed that the Palu City Government is taking steps to boost regional autonomy by broadening the local tax sources and making use of new powers granted by the HKPD Law, in addition to adopting taxation technology, developing new types of taxes and levies and providing rewards to sub-district heads who are able to increase the acquisition of taxes and regional levies. This step is in line with the theory presented by Ananda (2018) which explains that the regional strategy response in reducing dependence on central transfers is optimizing local taxing power and developing new types of taxes and retribution.

4.2.2. Analysis of Fiscal Autonomy Degree (DOF) of Palu City Period 2019-2023

Regional governments must establish suitable policies to enhance their capacity in maximizing their financial resources under regional autonomy, one of which comes from Regional Own Revenue (PAD), because PAD is a benchmark to see whether a region can be said to be independent or not. The ratio of PAD to overall regional income is still a measure of how much a regional government can rely on its own finances. The level of financial independence, also known as the Degree of Fiscal Autonomy (DOF) by the Research and Development Agency of the Ministry of Home Affairs, is determined by comparing PAD with the total regional revenue.

The analysis results explain that the average Degree of Fiscal Autonomy (DOF) of Palu City in the last five years is 20.16 or is in the moderate category. The lack of DOF value in 2019-

2020 was influenced by reduced contributions from taxes and levies due to the Earthquake, Tsunami and Liquefaction disasters at the end of 2019. The moderate category of Palu City's DOF indicates that in government administration in terms of funding expenditures/expenses, it is still very dependent on Balancing Funds from the Central Government.

5. Conclusion

The analysis and discussion findings suggest that Palu City's Regional Financial Independence Ratio for the 2019-2023 period is at a moderate level, standing at 25.70%. This reflects a degree of progress in financial independence, although the city remains heavily reliant on Transfer Funds and Other Legitimate Revenues. The effectiveness level of Palu City's government revenue is categorized as effective at 112.75%, as evidenced by the realization of Regional Own Revenue (PAD) exceeding the targeted amount set by the local government. Furthermore, the Fiscal Independence Degree of Palu City during the same period also falls into the moderate category at 20.16%, suggesting that while regional expenditures are still dependent on external funding sources, there has been noticeable improvement in financial autonomy.

In response to these findings, it is recommended that the Palu City Government continue to enhance and explore various sources of regional revenue, particularly from regional taxes, levies, Regional-Owned Enterprises (BUMD), and other legitimate sources. Reducing dependence on central government transfers and external loans is crucial for strengthening financial independence. Additionally, maintaining and improving financial management is essential to ensure that total expenditures do not exceed total revenues, thereby enhancing the region's capacity to finance its own development sustainably.

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