

# Lingga Regency Original Local Government Revenue for 2019-2021

**Oksep Adhayanto**

*Department of Law, Universitas Maritim Raja Ali Haji, Jl. Raya Dompak,  
Tanjungpinang, Indonesia, adhayantooksep@umrah.ac.id*

**Handrisal**

*Department of Government, Universitas Maritim Raja Ali Haji, Jl. Raya Dompak,  
Tanjungpinang, Indonesia*

**Nazaki**

*Department of Government, Universitas Maritim Raja Ali Haji, Jl. Raya Dompak,  
Tanjungpinang, Indonesia*

**Nanik Rahmawati**

*Department of Sociology, Universitas Maritim Raja Ali Haji, Jl. Raya Dompak,  
Tanjungpinang, Indonesia*

**Nurhasanah Suwardi**

*Department of Management, Universitas Maritim Raja Ali Haji, Jl. Raya Dompak,  
Tanjungpinang, Indonesia*

## Abstract

This study explained about tax revenue and retribution in Lingga Regency for 2019 – 2021. There were 10 regional organization (OPD) which melakukan taxes and retribution collection. This study used laws and regulations approach with LPP APBD Lingga Regency and LKPJ Lingga Regency as primary source. Findings of study indicated that there were still 6 OPD which experienced a decrease in the realization of taxes and retribution revenue for 2019-2020. Other findings were in 2019 and 2020, revenue recapitulation exceeded targets and on the contrary, in 2021 realization of revenue did not exceed the target. Based on this study conclude target setting was need to be set more realistic and higher for next year and OPD evaluation need to do for OPD which did not reach the target of revenue realization and necessary to do extraction and mapping of other Original local government revenue potential.

**Keywords:** *Tax, Retribution, Original Local Government Revenue.*

## 1. INTRODUCTION

Changing the state paradigm from centralized to decentralized has made provisions concept of regional autonomy as means of creating independency and democraton in regional (Hamidi, 2011). Through regional autonomy,

the government is expected to be grow and developed through authority granted by yang diberikan oleh central government, and in the other hand, the autonomy of the local authorities cannot be absolute. The local units operate within the limits of the Constitution and laws (Hacek, 2020).

Implementation of autonomy as wide as possible for the region in area management, provide chances and opportunity for region in extraction regional potential through regional levies in the form of tax and retribution as one of one of sumber Original Regional Local Revenue (PAD) with setting legal policies in the form of local regulations (Heriyanto, 2014).

Amount of original regional local revenue can be used as benchmark of regional independency in development regional finance. Regional revenue from original regional local revenue aim to increase and encourage investment of regional government spending other than for routine spending to make better quality of public service and purpose of regional autonomy implementation can be maximally achieved. (Putra in Anggreany Arief, 2020). As a public policy, local government regulation about levies as a crucial thing to be implemented with aim to increase riginal regional local revenue. Unimplemented local government regulation cause Local Government Regulation not having any impact for original regional local revenue (Adhayanto & Nurhasanah, 2018).

Other research about original local government revenue evaluation in Lingga Regency did in 2016 (Adhayanto & Nurhasanah, 2018). Meanwhile, other studies did as partially with only observe one of tax and retribution object in regional such as retribution of garbage

management service (Krise et al., 2021), hotel and restaurant tax (Fitriano & Ferina, 2021), vehicle tax (Ahmad et al., 2021), retribution for recreation and sports venues (Damaryanti, 2021), retribution for parking on public streets (Saputra & Safitri, 2020). In the other side, study to regional organization (OPD) who have authority in collecting tax and retribution were: Department Of Tourism and Culture (Sandi, 2019), Regional Revenue Office (Asri et al., 2021), and there are research about identification of Original Local Government Revenue source (Warta et al., 2021) and supervision of collection retribution (Yudhi et al., 2021) and relation between central ad regional about implementation legislation of tax and retribution (Stefanus, 2019).

As a part of archipelago province, revenue based on tax and retribution in archipelago regional are less than mainland province regional (Adhayanto et al., 2022). In context of Lingga Regency Government, use of The Budget Income and Revenue (APBD) of Lingga Regency as a very urgent thing to do in Lingga Regency development. APBD Lingga Regency in 3 (three) years is not indicate significantly improved graphics. In last 3 years, APBD Lingga Regency did not reach amount 1 Trillion. Of course, maximum effort is needed to improve APBD Lingga Regency especially Original Local Government Revenue of original regional local revenue aspect from local tax and retribution.

**Table 1: Realization of The Budget Income and Revenue Lingga Regency (APBD) in 2018 - 2020**

| No | Structure of APBD    | Years              |                     |                    |
|----|----------------------|--------------------|---------------------|--------------------|
|    |                      | 2018               | 2019                | 2020               |
| 1  | Income               | 826.984.946.467,87 | 904.253.114.601,28  | 960.995.638.215,25 |
| 2  | Expenditure          | 777.240.032.676,82 | 839.625.132.229,98  | 780.266.650.822,18 |
| 3  | Transfer             | -                  | 136.433.496.216,00  | 133.534.914.000,00 |
|    | Surplus / (Deficit)  | 49.744.913.791,05  | (71.805.513.844,70) | 47.194.073.393,07  |
| 4  | Finance              |                    |                     |                    |
|    | a. Income of Finance | 79.939.389.223,07  | 137.320.700.338,70  | 58.692.657.330,00  |
|    | b. Spend of Finance  | 1.500.000.000,00   | 6.850.000.000,00    | 4.000.000.000,00   |

|  |   |                    |                    |                    |
|--|---|--------------------|--------------------|--------------------|
|  | c. Netto Finance  | 78.439.389.223,07  | 130.470.700.338,70 | 54.692.657.330,00  |
|  | <b>Remaining Over/Under Funding for the Year in Concern</b> | 128.184.303.014,12 | 58.665.186.494,00  | 101.886.730.723,07 |

Source: Report of Realization Budget Lingga Regency 2018-2020 (processed)

As empirically, result of retribution in Lingga Regency in last three years did not reach 2 billion. This condition indicate that performance of retribution collection in Lingga Regency necessary to be evaluated, in the other hand

performance of collection tax increase in last three years. The following are realization of original regional local revenue in Lingga Regency in last three years.

**Table 2: Realization of Tax revenue and Retribution in Lingga Regency in 2018-2020**

| No | Item                           | Years             |                   |                   |
|----|--------------------------------|-------------------|-------------------|-------------------|
|    |                                | 2018              | 2019              | 2020              |
| 1  | Regional Tax Income            | 10,462,130,590.02 | 16.139.850.644,25 | 27.641.005.196,91 |
| 2  | Result of Regional Retribution | 1,285,138,606.00  | 1.705.647.764,50  | 1.578.711.627,75  |

Source: Report of Budget Realization in Lingga Regency 2018-2020 (processed)

Based on introduction above, research about performance of Original Local Government Revenue collection weakness necessary to do by regional organization which such authority. Through this study, description of revenue from local tax and retribution by regional organization begin since 2019 to 2021. The things necessary to do in increase of regional revenue through local tax and retribution in the following year. Through description of local tax revenue and retribution since 2019 to 2021 as comprehensive information about Original Local Government Revenue to stakeholder in guna make more strategic policy as an effort in increase in original regional local revenue in Lingga Regency.

This study as an effort to describe the original regional local revenue in Lingga Regency and research method used, Original Local Government Revenue, and then analyzed with appropriate theory and conclusion.

## 2. Research Method

This study as normative descriptive with legislation approach (statute approach). Data used was secondary based on LPP APBD

Lingga Regency and LKPJ Lingga Regency since 2019 to 2021. Data and information collected then classified with its group and analyzed as theory and in last part conclusion based on result and discussion.

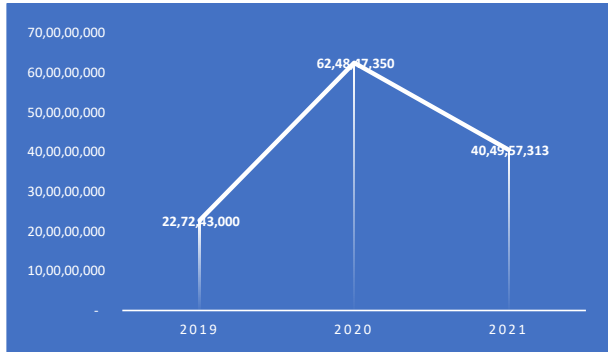
## 3. Analysis and Discussion

### 3.1 Performance of OPD of collection Regional Tax and Retribution in Lingga Regency

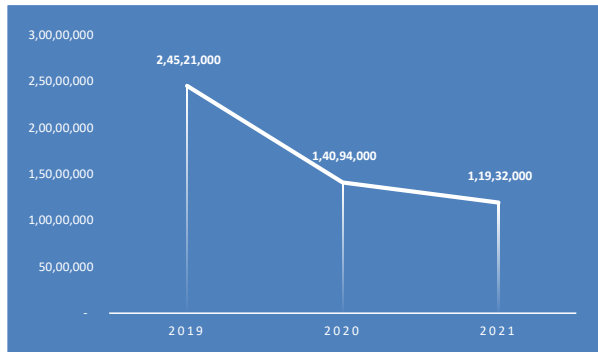
Based on observation, there were 10 Regional organization (OPD) who had role in regional tax and retribution collection in Lingga Regency. 10 OPD following were; a) Department of Health, Population Control and Family Planning, b) Department of the Environment, c) Department of Transportation, d) Department of Communication and Informatics, e) Department of Investment and Integrated Services, f) Department of Culture, g) Department of Tourism, h) Department of Industry, Trade, Cooperatives, Small and Medium Enterprises, i) Board of Regional Financial and Asset Management and j) Board Regional Revenue. These were local tax

revenue and retribution in regional organization since 2019 to 2021.

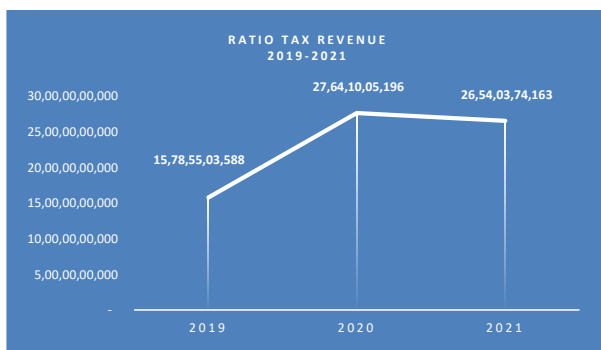
**Graphic 1. Realization Revenue of Local Retribution in Department of Transporttion in Lingga Regency 2019-2021**



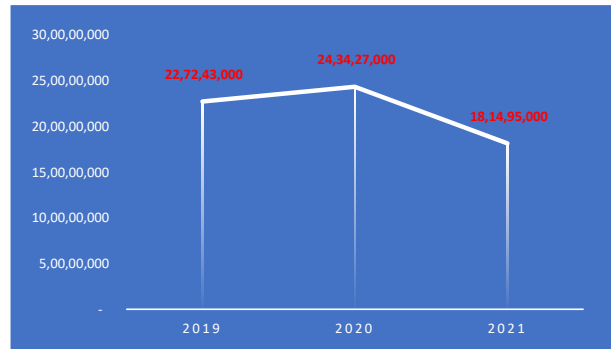
**Graphic 2. Realization Revenue of Local Retribution in Department of Culture in Lingga Regency 2019-2021**



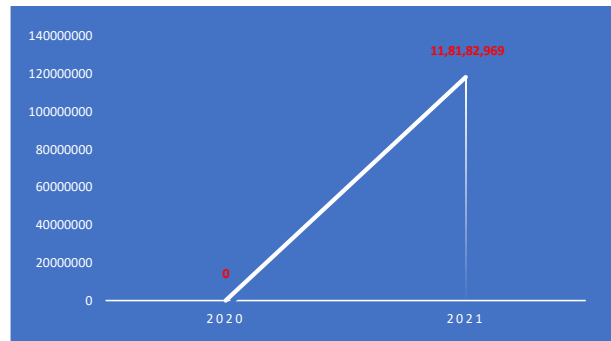
**Graphic 3. Realization Revenue of Tax in Board of Regional Revenue Lingga Regency 2019-2021**



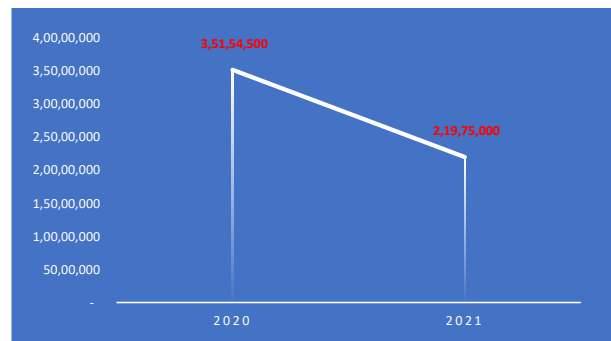
**Graphic 4. Realization Revenue of Retribution in Department of Tourism Lingga Regency 2019-2021**



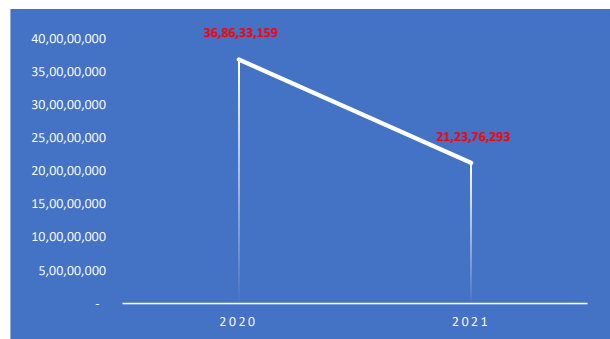
**Graphic 5. Realization Revenue of Retribution in Department of Environment Lingga Regency 2020-2021**



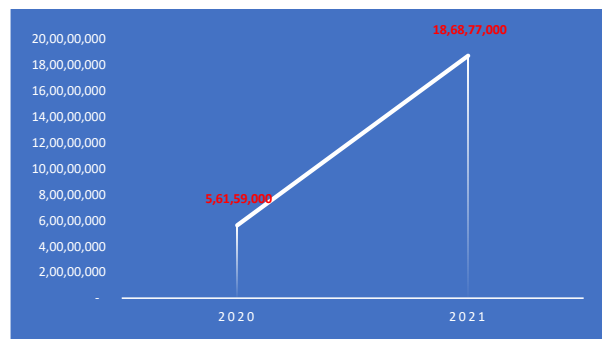
**Graphic 6. Realization Revenue of Retribution in Department of Communication and Informatic Lingga Regency 2020-2021**



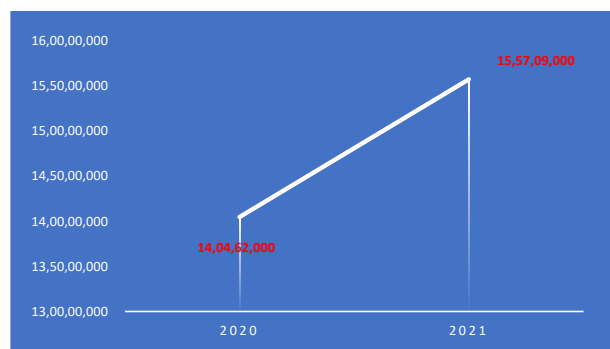
**Graphic 7. Realization Revenue of Retribution in Department of Investment and Integrated Services Lingga Regency 2020-2021**



**Graphic 9. Realization Revenue of Retribution in Department of Industry, Trade, Cooperatives, Small and Medium Enterprises Lingga Regency 2020-2021**



**Graphic 8. Realization Revenue of Retribution in Department of Health, Population Control and Family Planning Lingga Regency 2020-2021**



Based information tracking, since 2021 one of OPD did collection tax was Board of Regional Financial and Asset Management. In 2021, target expected to tax revenue In Regional Financial and Asset Management Board as Rp. 9.869.997.408 dengan Realization of pendapatan from tax In 2021 as Rp. 8.314.675.416,-

### 3.2 Recapitulation Realization of Tax revenue and Retribution Lingga Regency

For clearer description of income receipt in Lingga Regency 2019-2021 related to budgeting target of loca tax and retribution in Lingga Regency in following table.

**Table 3: Realization of Local tax and retribution Lingga Regency Tahun 2019**

| No | Perangkat Daerah   | Tax           |                |        | Retribution |                |        |
|----|--|---------------|----------------|--------|-------------|----------------|--------|
|    |  | Budget        | Realization of | %      | Budget      | Realization of | %      |
| 1  | Department of Health, Population Control and Family Planning | -             | -              | -      | 210.000.000 | 241.047.500    | 114,78 |
| 2  | Department of Transportation                                 | -             | -              | -      | 724.000.000 | 844.614.862    | 116,66 |
| 3  | Department of Investment and Integrated Services             | -             | -              | -      | 225.000.000 | 221.419.777    | 98,41  |
| 4  | Department of Culture  | -             | -              | -      | 0           | 24.521.000     | N/A    |
| 5  | Department of Tourism, Youth and Sports                      | -             | -              | -      | 125.000.000 | 227.243.000    | 181,79 |
| 6  | Board Regional Revenue                                       | 8.646.500.070 | 15.785.503.588 | 182,57 | 100.000.000 | 52.100.000     | 52,10  |
| 7  | Lingga Subdistrict   | 45.000.000    | 42.477.300     | 94,39  | 30.000.000  | 33.595.625     | 111,99 |
| 8  | Lingga Utara Subdistrict                                     | 25.000.000    | 33.767.000     | 135,07 | -           | -              | -      |

Lingga Regency Original Local Government Revenue for 2019-2021

|               |                             |                      |                       |               |                      |                      |               |
|---------------|-----------------------------|----------------------|-----------------------|---------------|----------------------|----------------------|---------------|
| 9             | Senayang Subdistrict        | 26.000.000           | 20.234.000            | 77,82         | -                    | -                    | -             |
| 10            | Singkep Subdistrict         | 115.000.000          | 102.214.500           | 88,88         | 50.850.000           | 69.810.000           | 137,29        |
| 11            | Singkep Barat Subdistrict   | 55.000.000           | 60.234.800            | 109,52        | -                    | -                    | -             |
| 12            | Singkep Pesisir Subdistrict | 17.000.000           | 16.555.000            | 97,38         | -                    | -                    | -             |
| 13            | Singkep Selatan Subdistrict | 9.000.000            | 9.428.000             | 104,76        | -                    | -                    | -             |
| 14            | Lingga Timur Subdistrict    | 17.000.000           | 22.569.000            | 132,76        | -                    | -                    | -             |
| 15            | Selayar Subdistrict         | 12.000.000           | 7.360.000             | 61,33         | -                    | -                    | -             |
| 16            | Kep. Posek Subdistrict      | 7.000.000            | 5.975.000             | 85,36         | -                    | -                    | -             |
| 17            | Katang Bidare Subdistrict   | 10.000.000           | 6.786.000             | 67,86         | 0                    | 4.200.000            | N/A           |
| 18            | Temiang Pesisir Subdistrict | 10.000.000           | 5.367.200             | 53,67         | -                    | -                    | -             |
| 19            | Bakung Serumpun Subdistrict | 10.000.000           | 0                     | 0,00          | -                    | -                    | -             |
| <b>Amount</b> |                             | <b>9.004.500.070</b> | <b>16.118.471.388</b> | <b>179,00</b> | <b>1.464.850.000</b> | <b>1.718.551.764</b> | <b>117,32</b> |

Source: Attachment of Regional Legislation PP APBD 2019 (processed)

Realization of local tax and retribution in 2019 increase from determined target of budgeting. Then, realization of local tax and retribution collection in 2019. Furthermore, there was increasing of tax and retribution in 2020 as explained in following table below.

**Table 4: Realization of Tax and Retribution in Lingga Regency 2020**

| No | OPD   | Tax      |                |   | Retributio  |                |        |
|----|---|----------|----------------|---|-------------|----------------|--------|
|    |   | Anggaran | Realization of | % | Anggaran    | Realization of | %      |
| 1  | Department of Health, Population Control and Family Planning              | -        | -              | - | 150.000.000 | 140.462.000    | 93,64  |
| 2  | Department of Environment   | -        | -              | - | 108.000.000 | 0              | 0,00   |
| 3  | Department of Transportation  | -        | -              | - | 503.000.000 | 624.847.350    | 124,22 |
| 4  | Department of Communication and Informatic                                | -        | -              | - | 108.000.000 | 35.154.500     | 32,55  |
| 5  | Department of Investment and Integrated Services                          | -        | -              | - | 235.000.000 | 368.633.159    | 156,87 |
| 6  | Department of Culture   | -        | -              | - | 15.960.000  | 14.094.000     | 88,31  |
| 7  | Department of Tourism, Youth and Sports                                   | -        | -              | - | 130.000.000 | 243.427.000    | 187,25 |
| 8  | Department of Industry, Trade, Cooperatives, Small and Medium Enterprises | -        | -              | - | 0           | 56.159.000     | N/A    |

|               |  |                       |                       |               |                      |                      |               |
|---------------|--|-----------------------|-----------------------|---------------|----------------------|----------------------|---------------|
| 9             | Board of Regional Financial and Asset Management | -                     | -                     | -             | -                    | -                    | -             |
| 10            | Board Regional Revenue                           | 23.114.970.000        | 27.641.005.196        | 119,58        | 70.068.000           | 152.107.468          | 217,09        |
| <b>Amount</b> |  | <b>23.114.970.000</b> | <b>27.641.005.196</b> | <b>119,58</b> | <b>1.320.028.000</b> | <b>1.634.884.477</b> | <b>123,85</b> |

Source: Attachment of Regional Legislation PP APBD 2020 (processed)

In 2021, there were decreasing of local tax revenue and retribution Lingga Regency percentage that realization of tax in 2021 as 96,82% and Realization of retribution as 87,09%., Realization of levy of tax and retribution in 2021 in following table.

**Table 5: Realization of Local tax and retribution Lingga Regency Tahun 2021**

| No            | OPD   | Tax                   |                       |              | Retribution          |                      |              |
|---------------|---|-----------------------|-----------------------|--------------|----------------------|----------------------|--------------|
|               |   | Budget                | Realization of        | %            | Budget               | Realization of       | %            |
| 1             | Department of Health, Population Control and Family Planning              | -                     | -                     | -            | 160.000.000          | 155.709.000          | 97,32        |
| 2             | Department of Environment   | -                     | -                     | -            | 108.000.000          | 118.182.969          | 109,43       |
| 3             | Department of Transportation  | -                     | -                     | -            | 800.000.000          | 404.958.313          | 50,62        |
| 4             | Department of Communication and Informatic                                | -                     | -                     | -            | -                    | 21.975.000           | N/A          |
| 5             | Department of Investment and Integrated Services                          | -                     | -                     | -            | 100.000.000          | 212.376.293          | 212,38       |
| 6             | Department of Culture   | -                     | -                     | -            | 15.960.000           | 11.932.000           | 74,76        |
| 7             | Department of Tourism, Youth and Sports                                   | -                     | -                     | -            | 140.000.000          | 181.495.000          | 129,64       |
| 8             | Department of Industry, Trade, Cooperatives, Small and Medium Enterprises | -                     | -                     | -            | 135.000.000          | 186.877.000          | 138,43       |
| 9             | Badan Pengelolaan Keuangan and Aset Daerah                                | 9.869.997.408         | 8.314.675.416         | 84,24        | -                    | -                    | -            |
| 10            | Board Regional Revenue  | 26.128.464.000        | 26.540.374.163        | 101,58       | 70.068               | 38.062.500           | 54,32        |
| <b>Amount</b> |   | <b>35.998.461.408</b> | <b>34.855.049.579</b> | <b>96,82</b> | <b>1.529.028.000</b> | <b>1.331.568.075</b> | <b>87,09</b> |

Source: Attachment of Regional Legislation PP APBD 2021 (processed)

Based on table, total revenue of original local government revenue from local tax and retribution Lingga Regency in 2021 as Rp. 36.186.617.654,-, which original local government revenue only 0,039 % from total APBD Lingga in 2021 as Rp. 921.540.010.229,29,-

Based on data last 3 years, local tax revenue and retribution in Lingga Regency still did not reach significant income to increase revenue

structure in APBD Lingga Regency. Original local government revenue (PAD) Lingga Regency still comparative low, receipt had been depend on other fund transfers and others. Strategic efforts necessary to do to increase PAD Lingga Regency. Based on other references, as a solution, regional government need to increase various local levy in tax and retribution form as regional revenue in development contributio (Inggawati in Usman

et al., 2020). However, Legislation about Local tax and retribution adhere to the principle close list thus did not allow region to improved and inovated to explore other revenue source from tax and retribution (Hariandja, 2020), same thing happened in Thailand (Pumkaew, 2019). In the other side, policy of regional tax determination should consider guarantee of community welfare (Adiyanta, 2019).

The reason for the low PAD had been cause dependency to central government such as regional company or regional enterprise less contribution as regional revenue source and high tax centralization. Even there were various kind of local tax, but only a few of them to be able used as primary revenue source. There were several worries if regional has high financial resource caused disintegration and separatism. The state of fiscal dependence to central government will caused budget expense in central government being higher. (Kuncoro in Nasir, 2019).

#### 4. Conclusion

Based on result and findings, there are several reccomendation about evaluation Local Government Regulation Lingga Regency related to collection tax and retribution since 2019 to 2021.

1. Based on trend original regional local revenue from tax and retribution in Lingga Regency since 2019 to 2021, each regional organization (OPD) with tax and retribution collection authority necessary to determine budget target /realization in the next period
2. Deep study required to do to several revenue potential resource from tax and retribution in Lingga Regency considering from research findings still there are several OPD determine very small number of budget target from realization obtained between 2019-2021.
3. Necessary to do periodic evaluation to several kinds of potential and less potential tax

and retribution to increase original regional local revenue Lingga Regency.

4. Necessary to give reward to compliant taxpayer in paying tax in Lingga Regency Government.
5. Necessary to explore other potential retribution owned by Lingga Regency as effort in increase original regional local revenue.

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