

Institutional Capacity Development in the PBB-P2 Income Increase Program in Tasikmalaya City

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Abstract

This research is driven by issues in the management of Rural and Urban Land and Building Tax (PBB-P2) revenue in Tasikmalaya City, which has not yet been effective. This is indicated by suboptimal tax collection, high arrears, and various technical problems such as uneven delivery of SPPT, unidentified taxable objects, duplicate SPPT, and low taxpayer compliance. The research method employed is descriptive with a qualitative approach. Data were collected through documentation study, in-depth interviews, and field observations, then analyzed inductively to describe the existing conditions, identify inhibiting factors, and formulate institutional strengthening strategies. The findings reveal that the institutional capacity of the Regional Revenue Agency (Bapenda) of Tasikmalaya City in managing PBB-P2 remains suboptimal across all major dimensions individual, institutional, environmental, and facilitation. Weaknesses are particularly evident in the competence of personnel, unclear organizational structure, limited digital facilities, and inconsistent policy support. Nonetheless, opportunities for improvement exist through competence-based human resource development, the establishment of an integrated tax information system, standardized SOPs, and stronger synergy with other institutions. As its novelty, this study introduces cultural and religious dimensions as contextual reinforcement elements relevant to the characteristics of Tasikmalaya society. Local cultural values and religiosity are viewed as capable of enhancing collective awareness and taxpayer compliance, thereby improving the effectiveness of PBB-P2 management. Hence, a holistic institutional strengthening strategy rooted in local wisdom is expected to support the optimization of regional revenue from the PBB-P2 sector.

Keywords: *Institutional capacity, PBB-P2, Bapenda, Holistic Capacity Building, Religiosity.*

INTRODUCTION

The administration of regional government in the era of regional autonomy demands self-reliance in managing local resources, particularly in financial aspects. Regional autonomy not only grants authority for regions to regulate and manage their own affairs but also requires greater responsibility in improving community welfare through sustainable development. Within this framework, regional finance becomes a determining factor in the success of autonomy

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implementation. As emphasized by Halim (2012), the success of regional autonomy largely depends on the ability of local governments to explore and manage their own financial resources independently, especially through Locally-Generated Revenue (PAD).

One of the essential prerequisites for development implementation is the availability of adequate financing. Without strong financial support, regional government programs are difficult to realize optimally. However, money is not the only instrument in driving governance. J. Wayong, a Korean economist, stated that although money is an absolute factor, authority within the framework of regional autonomy becomes the gateway for governments to seek, manage, and allocate finances more strategically. This view aligns with Mardiasmo (2018), who emphasizes that fiscal decentralization is not merely about redistributing fiscal authority but also about promoting effectiveness and efficiency in regional financial management to better meet the needs of local communities.

In this context, the enactment of the Law on Fiscal Relations between the Central Government and Regional Governments (HKPD) serves as an important instrument expected to improve the design of fiscal decentralization. This law was formulated to create a regional financial system that is more equitable, transparent, and accountable. Previously, since the implementation of regional autonomy in 2001, local governments have been required to carry out development with principles of accountability, transparency, and sustainability. One of the strategic authorities granted is the management of Rural and Urban Land and Building Tax (PBB-P2). This tax is considered significant due to its substantial contribution to PAD and its relatively stable attachment to local potential. According to Arsyad (2011), PBB-P2 is one of the potential local fiscal instruments because its tax base is relatively immobile and closely linked to land ownership and community activities.

In Tasikmalaya City, the management of PBB-P2 is regulated under Regional Regulation of Tasikmalaya City Number 1 of 2024 on Regional Taxes and Levies. However, the realization of PBB-P2 revenue has not fully met the established targets. Data from the Regional Revenue Agency (Bapenda) of Tasikmalaya City shows fluctuating realization over the past three years. In 2021, the realization reached 94.45% of the target, but it declined in 2022 to 80.28%, and slightly improved in 2023 with 85.37%. As of September 30, 2024, tax collection only reached 53.95% of the target. This condition indicates fundamental problems in the effectiveness of local tax management.

These problems can be traced to both internal and external organizational factors. Internally, issues include inaccurate tax object data, weak data-based evaluation, lack of risk mapping, and suboptimal implementation of Standard Operating Procedures (SOPs). Externally, problems involve low taxpayer compliance, social apathy, fluctuating economic conditions, political intervention, and central government policies that sometimes do not align with local needs. This

aligns with the findings of Bird & Zolt (2005), who argue that the main challenges in local tax management in developing countries are limited institutional capacity and low levels of taxpayer compliance.

Table 1. Achievement of Rural/Urban Land and Building Tax (PBB-P2) Revenue Targets for the Last Three Years

Year	Target	Realization	Presentation
2021	31.700.711.353	29.942.220.823	94,45%
2022	39.489.477.572	31.700.711.353	80,28%
2023	36.718.425.623	31.345.142.960	85,37%

Source: Tasikmalaya City Regional Revenue Agency 2024

In 2024, the reported PBB-P2 collection performance as of September 30, 2024 was as follows:

Table 2. Achievement of Tax Return Submission Targets and Collection Actuals Per Sub-district as of September 30, 2024

Region	SPPT Distribution			PBB-P2 Collected		
	SPPT Distribution Target	Realization	(%)	Target	Realization	(%)
Cibeureum	37.509	35.818	95,49%	2.884.103.509	1.341.816.197	46,52%
Purbaratu	22.286	21.505	96,50%	1.531.650.638	850.300.699	55,52%
Tamansari	49.730	48.337	97,20%	3.114.510.025	1.505.429.061	48,34%
Kawalu	53.729	47.004	87,48%	4.160.861.809	2.065.523.408	49,64%
Mangkubumi	48.236	43.489	90,16%	5.688.448.076	2.989.463.025	52,55%
Indihiang	23.846	23.260	97,54%	2.881.196.332	1.528.225.175	53,04%
Bungursari	32.331	31.750	98,20%	3.687.171.251	1.348.227.529	36,57%
Cipedes	25.475	24.534	96,31%	4.656.381.705	2.309.725.941	49,60%
Cihideung	21.303	20.469	96,09%	7.044.361.976	4.866.605.132	69,09%
Tawang	20.779	19.043	91,65%	4.885.587.425	3.061.094.158	62,66%
Total	335.224	315.209	94,03%	40.534.272.746	21.866.410.325	53,95%

Source: Tasikmalaya City Regional Revenue Agency 2024

In the same period, namely as of September 30, 2024, there were several findings in the field in the implementation of distribution as in the following table:

Table 3. SPPT Findings Data by Sub-District As of September 30, 2024

Region	OP Not Recognize/ Not Found	OP Is There, WP Lives Outside The City	Double SPPT	Change of Function (Public Facilities/Social Facilities)	Taxpayers Who Do Not Comply With Tax Payments
Cibeureum	1.210	97	117	9	
Purbaratu	746	-	25	-	258
Tamansari	443	187	82	-	7
Kawalu	3.748	56	79	-	474
Mangkubumi	4.025	50	84	2	2.595
Indihiang	206	59	18	-	131
Bungursari	142	210	31	-	-
Cipedes	211	319	72	-	179
Cihideung	567	25	46	1	177
Tawang	66	730	6	3	-
Total	11.364	1.733	560	15	3.821

Description: OP: Taxable Object, WP: Taxpayer; Source: Tasikmalaya City Regional Revenue Agency

Source: Tasikmalaya City Regional Revenue Agency 2024

This condition illustrates that the management of PBB-P2 in Tasikmalaya City still faces serious challenges, both in technical, institutional, and social aspects. Therefore, a strategy for strengthening institutional capacity is required to ensure that tax collection can run effectively. Rondinelli & Cheema (2003) emphasize that institutional capacity development must be holistic, encompassing strategies at the level of individuals and teams, institutions, the external environment, and facilitation mechanisms. Similarly, Lusthaus (2002) outlines eight aspects that must be considered in institutional strengthening, namely strategic leadership, organizational structure, human resources, financial management, infrastructure, program management, process management, and inter-organizational relations.

Furthermore, Grindle (1997) asserts that institutional capacity development includes three main dimensions: human resource development, organizational strengthening, and institutional reform. These dimensions are particularly relevant for Tasikmalaya City, given that the problems encountered are not only related to the technical aspects of tax collection but also involve institutional reform to make it more responsive to the social and economic dynamics of the community.

Thus, the focus of this research on strategies for developing institutional capacity in managing PBB-P2 in Tasikmalaya City is not only important from a practical perspective but also holds academic significance. This study is expected to contribute to the development of public administration studies, particularly in the field of regional finance and institutions, while also serving as a recommendation for local governments to strengthen the effectiveness of PBB-P2 collection as a strategic instrument to increase Locally-Generated Revenue (PAD) and realize regional self-reliance.

LITERATURE REVIEW

Institutional capacity development essentially stems from the utilization and empowerment of organizational resources so that they can enhance the effectiveness of their roles and functions in carrying out duties and responsibilities. Institutional capacity does not only encompass the availability of human resources but also includes aspects of structure, systems, procedures, and external environmental support that influence organizational performance. In the context of the Tasikmalaya City Government, the Regional Revenue Agency (Bapenda) holds a strategic position as the leading sector in regional tax management. One of Bapenda's priority programs is increasing the revenue from the Rural and Urban Land and Building Tax (PBB-P2), which serves as an important source of income to support regional development financing.

According to Grindle (1997:46), capacity building is understood as a series of efforts aimed at enhancing the ability of organizations to carry out their tasks effectively, efficiently, and responsively to the needs of society. Grindle emphasizes that institutional capacity

strengthening includes three main dimensions: (1) human resource development, which involves improving the knowledge, skills, and competencies of officials; (2) organizational strengthening, which involves improving structure, work systems, and operational procedures; and (3) institutional reform, which relates to updating regulations, policies, and governance mechanisms. These three dimensions form an essential foundation for local governments to improve the performance of public services, including in the field of tax management.

Lusthaus (2002:41) expands the framework of capacity development by introducing eight more comprehensive dimensions. These dimensions include strategic leadership, organizational structure, human resources, financial management, infrastructure, program and service management, process management, and inter-organizational relations. Lusthaus's model emphasizes that strengthening institutional capacity does not rely solely on internal factors but also on the organization's ability to build relationships and synergy with external actors. This is particularly relevant in the context of Bapenda Tasikmalaya, which cannot operate in isolation but requires coordination with other regional government units, the central government, and society as taxpayers.

Meanwhile, Rondinelli & Cheema (2003:186), through the Framework for Holistic Capacity Building, offer a more comprehensive approach. This holistic concept underscores that institutional capacity strengthening must be carried out thoroughly by considering four strategic dimensions. First, Individuals and Teams Strategic Action, which focuses on strengthening individual and team capacity through knowledge, skill, motivation, and networking development. Second, Institutions Strategic Action, which emphasizes the importance of adaptive institutions, clear organizational structures, system design, operational procedures, and inter-agency networks. Third, Environment Strategic Action, which highlights the need for external support such as political will, policy support, a clear legal framework, and good governance practices. Fourth, Facilitation Strategic Action, which stresses the availability of facilities, infrastructure, equipment, logistics, and funding as critical factors for successful policy implementation.

By referring to these theories, this study adopts the Framework for Holistic Capacity Building by Rondinelli & Cheema as its main analytical foundation. The selection of this framework is based on its relevance to the needs of strengthening the institutional capacity of Bapenda Tasikmalaya, which requires not only internal reinforcement but also synergy with the external environment. This is important since the effort to increase PBB-P2 revenue is not merely an administrative matter but also involves social, political, economic, and institutional factors. Thus, a holistic approach is considered more capable of explaining both challenges and opportunities in institutional capacity strengthening efforts to achieve optimal regional revenue targets.

METHOD

The author employed a qualitative descriptive analysis as the research method. Qualitative research encompasses inductive analysis for constructing knowledge, utilizing research and emphasizing subjectivity and the meaning of individual experiences. By using qualitative analysis, it is hoped that the data obtained will be more comprehensive, in-depth, and meaningful, thereby achieving the research objectives. Furthermore, it is hoped that more complete and definitive data will be obtained, thus enhancing credibility. This study examines the development of institutional capacity within the PBB-P2 revenue enhancement program in Tasikmalaya City.

RESULTS AND DISCUSSION

Institutional Capacity in the Management of PBB-P2 in Tasikmalaya City

The institutional capacity in managing the revenue from Rural and Urban Land and Building Tax (PBB-P2) in Tasikmalaya City can be considered as not yet functioning effectively. This is evident from the suboptimal performance of PBB-P2 management, both in terms of revenue collection, effectiveness of tax enforcement, and tax administration management.

Based on data from the past five years (2020–2024), the average increase in PBB-P2 revenue was only IDR 671,165,620, while the average outstanding receivables reached IDR 10,325,362,050, equivalent to an average increase of 14.34%. These figures indicate that although there has been an increase in revenue, the high level of outstanding receivables suggests weaknesses in Bapenda's institutional capacity, particularly in the effectiveness of the enforcement system and taxpayer compliance. This condition is consistent with Grindle's (1997) findings, which emphasize that the effectiveness of public organizations largely depends on their capacity to manage resources, both human and institutional, in order to achieve the expected outcomes.

In addition, the distribution of the Tax Due Notification Letters (SPPT) for PBB-P2 has also not been carried out optimally. This is demonstrated by several significant administrative issues, including 11,364 tax objects that were unrecognized or not found, 1,733 taxpayers domiciled outside the city, 560 cases of duplicate SPPTs (double SPPT), 15 tax objects that had changed functions into public or social facilities, and 3,821 taxpayers who were non-compliant in paying taxes. These facts highlight problems within the institutions strategic action dimension as outlined by Rondinelli & Cheema (2003), namely weaknesses in system design, organizational structure, and administrative procedures that have not fully supported the effectiveness of regional tax services.

Table 4 Institutional Capacity Issues in PBB-P2 Revenue Management in Tasikmalaya City

No	Problems	Amount	Institutional Implications
1	Average increase in PBB-P2 revenue (2020-2024)	Rp. 671,165,620	The increase in acceptance has not been significant
2	Average PBB-P2 receivables (2020-2023)	Rp. 10,325,362,050	High receivables indicate weak collection
3	Tax object unknown/undiscovered	11.364	Inaccuracy of tax object data
4	Taxpayers outside the city	1,733	Difficulty monitoring and billing
5	Double SPPT	560	Administrative error
6	SPPT changes function (Fasum/Fasos)	16	Data validation and updating weaknesses
7	Taxpayers who do not comply with payment	3,821	Low taxpayer compliance

Source: Research Results

This condition also reflects the weakness of the environment strategic action, particularly regarding the low level of taxpayer compliance. The lack of awareness and compliance of the community in fulfilling their tax obligations indicates that efforts in socialization, education, and law enforcement have not been maximized. According to Lusthaus (2002), the relationship between an organization and its external environment, including the community, is a crucial aspect in strengthening institutional capacity. Without the support of the community as taxpayers, the revenue targets of PBB-P2 will be difficult to achieve even though organizational structures and regulations are already in place.

On the other hand, administrative problems such as unidentified tax objects, duplicate SPPTs, and land-use changes highlight the need for a more accurate, up-to-date, and integrated tax information system. Inaccurate tax object data not only hampers the billing process but also undermines the credibility of Bapenda as a local tax management institution. Therefore, strengthening institutional capacity in the management of PBB-P2 in Tasikmalaya City requires a holistic strategy, which includes improving the quality of human resources among officials, updating tax databases, reforming administrative procedures, and enhancing cross-sectoral collaboration with local government units and the central government.

Thus, the findings of this subsection indicate that the challenges in PBB-P2 management effectiveness in Tasikmalaya City are not merely administrative and technical issues, but also relate to broader institutional dimensions. Institutional capacity building should be directed toward addressing weaknesses in the billing system, improving taxpayer compliance, and enhancing the reliability of tax data and information systems. This is consistent with the Framework for Holistic Capacity Building proposed by Rondinelli & Cheema, which emphasizes the importance of comprehensive strengthening across the dimensions of individuals, institutions, environment, and facilitating support to optimally achieve local revenue targets.

Inhibiting Factors of Institutional Capacity in the Management of PBB-P2 Revenue in Tasikmalaya City

The development of institutional capacity in the management of PBB-P2 in Tasikmalaya City faces several structural and functional barriers. These obstacles cover organizational, regulatory, and external support aspects that have not been fully optimized. First, the organizational structure of Bapenda Tasikmalaya City still shows limitations in supporting the complex management of PBB-P2. According to Handyaningrat (1996), an organizational structure that is not adaptive will slow down work processes and reduce responsiveness to external challenges.

Second, the tax business process has not been fully digitized, with several procedures still carried out manually, thus reducing service effectiveness. This results in slow data validation and delays in the collection process. Osborne & Gaebler (1992) argue that public bureaucracies that remain highly dependent on manual procedures tend to reduce efficiency and hinder innovation. Third, although the legal basis for local tax collection has been regulated through Tasikmalaya City Regional Regulation Number 1 of 2024, it still requires strengthening, particularly in technical implementation. Legal gaps or ambiguities in technical provisions can create multiple interpretations in practice and reduce legal certainty (Mardiasmo, 2016).

Fourth, the standard operating procedures (SOPs) in the implementation of PBB-P2 have not been fully standardized nor integrated with digital systems. Yet, according to Siagian (2001), clear SOPs will enhance consistency, accountability, and organizational effectiveness. Fifth, human resources are one of the main obstacles. Both the quantity and quality of Bapenda personnel remain insufficient to support tax intensification and extensification. Grindle (1997) emphasizes that institutional capacity development largely depends on the quality of human resources capable of adapting to environmental demands.

Sixth, limited budgetary policies constrain the provision of facilities and infrastructure, including the modernization of tax information systems. According to Rondinelli & Cheema (2003), budget availability is a critical factor in building institutional capacity, as it influences support for facilities, logistics, and organizational infrastructure. Seventh, challenges also arise from inter-organizational collaboration. Coordination between Bapenda and village offices, districts, and other agencies has not been optimal. Yet, according to Lusthaus (2002), synergistic inter-organizational relationships are a vital dimension in strengthening institutional capacity.

Eighth, digitalization of taxation in Tasikmalaya City still faces infrastructure and digital literacy constraints. The lack of accessible digital tax payment systems further slows down the realization of PBB-P2 revenue. Lastly, the political will of the local government has a significant impact on institutional capacity building. Weak political

support hampers institutional reform efforts and reduces momentum in implementing tax policy innovations. Parsons (2005) stresses that political will is a key variable in the success of public policy implementation, including in taxation.

In conclusion, these inhibiting factors should be viewed as challenges that require a comprehensive strategy through a holistic institutional capacity-building approach—covering organizational structure, regulations, human resources, as well as political and technological support.

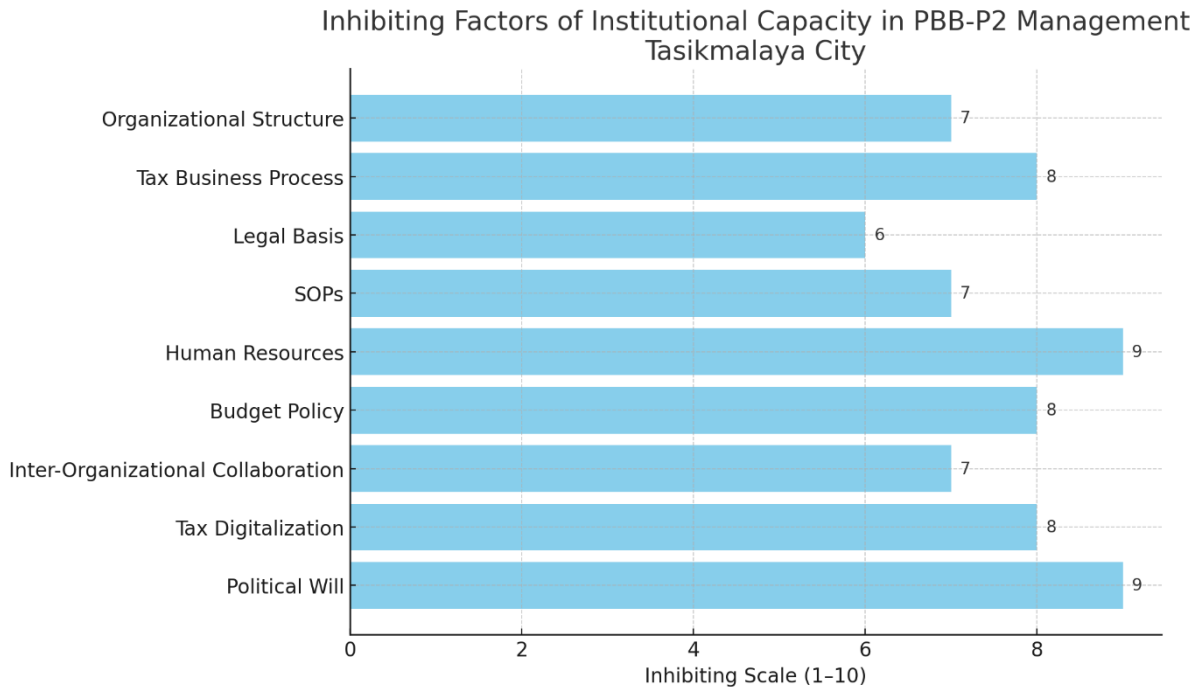


Figure 1. Factors Hampering Institutional Capacity For PBB-P2 Management in Tasikmalaya City.

This diagram displays nine key factors, including organizational structure, tax business processes, human resources, digitalization, and political will, with the level of barriers indicated on an illustrative scale of 1–10.

Institutional Capacity for Effective Management of PBB-P2 Revenue in Tasikmalaya City

To ensure that institutional capacity in managing PBB-P2 revenue in Tasikmalaya City functions effectively, a comprehensive and sustainable capacity-strengthening strategy is required. This aligns with the Framework for Holistic Capacity Building proposed by Rondinelli & Cheema (2003), which emphasizes the importance of developing institutional capacity through four interrelated strategic dimensions. First, the Individuals and Teams Strategic Action dimension focuses on strengthening the capacity of individuals and teams by enhancing knowledge, skills, motivation, and productive networks. In the context of Bapenda Tasikmalaya City, this can be realized through taxation training programs, improving digital literacy

among staff, and fostering a work ethic based on professionalism and integrity (Grindle, 1997).

Second, the Institutions Strategic Action dimension emphasizes improvements in institutional design, organizational structure, procedures, and system management. Bapenda Tasikmalaya City requires a more adaptive organizational structure, standardized mechanisms through digital-based SOPs, and an integrated tax information system linked to other institutions such as sub-districts, villages, and financial institutions. This aligns with Lusthaus (2002), who highlights the importance of inter-organizational synergy in driving institutional effectiveness. Third, the Environment Strategic Action dimension underscores the importance of external support in the form of policies, legal frameworks, and conducive governance. The success of PBB-P2 management in Tasikmalaya City is strongly influenced by clear regulations, strong political will from the local government, and active participation of taxpayers. This resonates with Parsons (2005), who stresses that the effectiveness of public policy implementation depends not only on internal organizational capacity but also on the surrounding political, social, and economic environment.

Fourth, the Facilitation Strategic Action dimension highlights the need for adequate facilities, infrastructure, and financing. In this regard, the provision of information technology infrastructure, the development of digital-based tax payment systems, and sustainable budget support are essential prerequisites for Bapenda Tasikmalaya City in improving PBB-P2 management performance. As a novelty, this study incorporates the cultural and religious dimensions as a reinforcement to Rondinelli & Cheema's (2003) framework. Local culture and religious values within Tasikmalaya society can serve as vital instruments in fostering taxpayer compliance and enhancing collective awareness regarding the importance of paying PBB-P2 as a contribution to regional development. Religious values can be internalized into public communication strategies, for example, by emphasizing aspects of morality, social responsibility, and contributions to collective welfare as part of both religious and social obligations. This corresponds with Geertz's (1973) assertion that culture and religion are systems of meaning that shape both individual and collective behavior in social life.

Thus, the institutional capacity for managing PBB-P2 revenue in Tasikmalaya City can be effectively achieved through a holistic approach encompassing individuals, organizations, external environments, and facilitative support further strengthened by cultural and religious dimensions as local characteristics. This approach is not only technocratic but also humanistic and contextual, in line with the character of Tasikmalaya society.

CONCLUSION

Based on the research results and discussion, it can be concluded that the institutional capacity for managing PBB-P2 revenue

in Tasikmalaya City is still ineffective, as evidenced by suboptimal revenue, high receivables, and various technical issues such as duplicate SPPTs, taxpayers outside the city, and low compliance. This condition is exacerbated by structural barriers, ineffective business processes, limited regulations, minimal SOPs, a lack of qualified human resources, weak budget support, collaboration, digitalization, and political will. However, institutional capacity can be improved through a holistic approach as outlined in Rondinelli and Cheema's (2003) framework, which encompasses individual, institutional, environmental, and facility dimensions. As an update, cultural and religiosity dimensions need to be added to strengthen collective awareness and community compliance. With comprehensive and contextual strengthening, PBB-P2 management in Tasikmalaya City can be more effective in supporting increased regional revenue.

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