A REVIEW OF THE REGIONAL TAX BUDGET SETTING FOR KEPULAUAN SELAYAR REGENCY IN 2023

Aspa Ansyarif Khalid[1], Muchriana Muchram[2]
Universitas Muhammadiyah Makassar, Indonesia [1,2]
Email: ansyarif.khalid@gmail.com, muchranmuchriana@gmail.com

ABSTRACT

This research evaluates the procedures, considerations and obstacles in setting the Selayar Islands Regency Local Tax budget for 2023. The research used a qualitative method with a phenomenological approach, involving in-depth interviews, observation and documentation. The results showed that the establishment of the Local Tax budget was influenced by various factors, including the general budget policy, projections of local revenue, and macro and micro economic conditions. The main obstacles faced include limited human resources, inaccurate data, low taxpayer compliance, and political and economic dynamics. This research is expected to make theoretical and practical contributions to the development of fiscal policy in the regions.

KEYWORDS	*Local Tax Budget, Fiscal Policy, Local Revenue, Tax Barriers*

INTRODUCTION

The Regional Budget (APBD) is the basis for regional financial management for one fiscal year, from January 1 to December 31. The Regional Head is tasked with setting budget priorities, both as a maximum and minimum indicator, as the basis for preparing work plans and budgets for the Regional Work Unit (SKPD). The Regional Financial Management Officer has the responsibility to prepare, implement, and report on regional finances as a form of accountability for the APBD. Local governments must be disciplined in managing the budget and following established administrative procedures.

The APBD serves as a tool to create discipline in decision making related to regional revenue and expenditure policies. Changes to the APBD can be made if there are changes in policy assumptions, budget shifts, or budget surplus calculations. Local

revenues are mainly obtained from taxes and levies charged to the community. In spending, local governments must allocate budgets fairly without discrimination. Policy synchronization between local and central government is also important to ensure sustainable economic growth.

Economic growth in Selayar Islands Regency in 2023 reached 3.68 percent compared to the previous year. The highest growth occurred in the consumption of non-profit institutions serving households (LNPRT), followed by household consumption and gross fixed capital formation. The regional economy is dominated by household consumption, which accounts for more than half of the Gross Regional Domestic Product (GRDP).

The determination of local tax and levy targets in the APBD must consider the economic potential of the region as well as national fiscal policy. The increase in the regional tax target in the Selayar Islands Regency in 2023 was significant compared to the previous year, but the realization of the regional tax target did not reach the expected target. This indicates a weakness in budget planning that needs to be corrected to improve regional financial accountability.

Budget setting is a public policy that must be rational and efficient, despite weaknesses in its implementation. Several studies have shown that factors such as poor budget planning, lack of commitment, and SKPD miscalculations can cause delays in low APBD and preparation budget absorption. Overcoming these problems requires innovations in participatory planning, strengthening human resource capacity, and applying more specific sanctions.

This research refers to several relevant previous studies to enrich the theory and avoid duplication of titles. These studies cover various topics related to local taxes, such as tax optimization in Pekanbaru, tax and levy target setting in Siak District, analysis of local tax revenue in Malang City, parking tax potential in Kendari, and tax incentive policies during the Covid-19 pandemic. Although there are similarities in the discussion, this research is different in terms of the focus of the object and the study area.

This research examines the procedures, rationale, and obstacles in determining local taxes in the Selayar Islands Regency, which have never been studied before. It is hoped that the results of this research will not only serve as a reference in other regions, but can also be a reference in policy-making in Selayar Regency related to the determination of local taxes.

This research aims to understand the procedures, considerations and obstacles in determining the Regional Tax budget in the Selayar Islands Regency. The main focus is to explain how the budget setting process is carried out, the factors considered in the determination, and the obstacles faced in its implementation. This research is also expected to make a theoretical contribution to the development of knowledge related to local taxes and become a reference for further research. In addition, this research provides practical benefits for the government in making budget policies and providing useful information for the public about local taxes.

RESEARCH METHOD

This research uses a qualitative method with a phenomenological approach. This method aims to describe data in descriptive form, such as written sentences and oral information, and study how individuals understand events through conscious experience. The phenomenological approach helps researchers develop an understanding of events experienced by individuals or groups in a more in-depth and focused manner. The data collected includes interviews, field notes, and related documents.

This research was conducted at the Regional Revenue and Financial Management Agency of Selayar Islands Regency, from May to July 2024. The research unit of analysis involved individuals who play a direct role in local tax management, such as members of the Selayar DPRD Budget Committee, the Head of the Regional Revenue Management Division, the Head of the Budget Division, and functional officials. These informants were selected based on their involvement in budgeting and local revenue management.

Data collection techniques were conducted through in-depth interviews, observation and documentation. Interviews were conducted freely and unstructured to obtain more in-depth and spontaneous information from respondents. In addition, observations were made to directly observe the phenomenon under study, while documentation was used as a complement to record relevant events. After the data was collected, it was analyzed descriptively and normatively by compiling the data systematically based on relevant frameworks and references.

RESULT AND DISCUSSION

Research Results

Based on the Research Certificate from the Regional Revenue and Financial Management Agency of the Selayar Islands Regency, Number: 900/321.a/V/2024/BPKPD, dated May 2, 2024, researchers immediately conducted a field review to obtain supporting documents and explore informants to be interviewed. This research interview was conducted by meeting the informants directly. To maintain the confidentiality of the informant's identity, the quotes taken by the researcher use the initials of the informant's name.

Table 1. Informant data

No.	Initials	Position	NIP
1	NUS	Head of Budget Division in 2023 (echelon III)	19920126 201206 1 001
2	AHA	Head of Regional Revenue Management Division in 2023 (echelon III)	19840328 201407 1 001
3	HSW	Members of the Budget Committee of the Selayar DPRD for 2023	-

| 4 | ASA | Central and Regional Financial Analyst in 2023 (Functional Official) | | | | 19800520 201503 1 003 | | |

Table 2. Schedule, place and time of interview Informants

No.	Informant	Date		Day	Time	Duration	Place	Ket.
1	HSW	June 2024	20,	Thursday	11.28	00.40.07	Informant's residence	1 direct interview
2	AHA	June 2024	13,	Thursday	17.26	00.22.18	Warkop	2 direct interviews
		July 2024	13,	Saturday	17.31	00.22.39	Dierra Restaurant	
3	NUS	June 2024	12,	Wednesday	14.19	00.16.51	Informant's Workspace	2 direct interviews
		July 2024	11,	Thursday	17.51	00.23.00	Mr. Q's Restaurant	
4	ASA	July 2024	22,	Monday	16.26	00.06.14	Informant's Workspace	1 direct interview

To support the validity of information from informants, researchers also collected data and/or information from related documents, namely: Government Agency Performance Accountability Report (LAKIP) of the Regional Revenue and Financial Management Agency in 2023, PAD target and realization data in 2023, PAD projections for 2018 to 2023, Law Number 1 of 2022 concerning HKPD, Government Regulation Number 35 of 2023 concerning General Provisions of Regional Taxes and Local Taxes. 2023, Law Number 1 of 2022 concerning HKPD, Government Regulation Number 35 of 2023 concerning General Provisions for Regional Taxes and Levies, Permendagri Number 84 of 2022 concerning Guidelines for Preparing the Regional Budget for the 2023 Fiscal Year, Selayar Islands Regency Regional Regulation Number 3 of 2010 concerning Procedures for Preparing Regional Development Planning and Implementing Regional Development Planning Consultations, Regent of Selayar Islands Regulation Number 140 of 2021 concerning Position, Organizational Structure, Duties and Functions, and Work Procedures of the Regional Financial and Revenue Management Agency of Selayar Islands Regency, General Policy of the Regional Government Budget of Selayar Islands Regency in 2023, Regional Government Implementation Report of the Regional Financial and Revenue Management Agency in 2023, Work Plan of the Regional Financial and Revenue Management Agency in 2023.

1. Selayar Islands Regency Regional Tax budget setting procedure.

The procedure for determining the Local Tax budget is a series from the preparation of the Draft Regional Revenue and Expenditure Budget to the Determination of the Regional Revenue and Expenditure Budget.

To get a full picture of the procedure for determining the Selayar Islands Regency Regional Tax budget, researchers explored before the 2023 General Budget Policy was agreed by the executive and legislative branches. This is because the KUA is designed based on community conditions in that year, for example for the 2023 KUA, which means taking a snapshot of the 2022 situation. Activities before the determination of the KUA are Recess and Pokir by DPRD members and Musrembang by the executive starting from the village / kelurahan, Minimum Service Standards (SPM), Vision and Mission of the Regional Government, Guidelines for Preparing the Regional Budget for Fiscal Year 2023.

Based on interviews with informants, researchers found the following data/information:

Principal Thoughts (Pokir) and E-Pokir in Development Planning

Pokok Pikiran (Pokir) is the aspirations of the community that are absorbed and fought for by members of the Regional People's Representative Council (DPRD) through proposed development programs. This is regulated in various regulations, including Law Number 23 of 2014 and Minister of Home Affairs Regulation Number 86 of 2017. In addition to Pokir, there is now also E-Pokir, a digital system that facilitates the integration of Pokir with the Regional Government Work Plan (RKPD). E-Pokir helps maintain the consistency of the proposed program and ensures that the proposal has been verified by Bappeda and technical OPDs.

Development Planning Conference (Musrenbang)

Musrenbang is a discussion forum between stakeholders to design regional development in a participatory manner. The stages of Musrenbang start from the village/kelurahan level, then continue to the kecamatan, and finally to the kabupaten/kota level. This process ensures that regional development plans are based on community aspirations that are absorbed through various levels. Musrenbang has a strong legal basis, including Law No. 23/2014 and Minister of Home Affairs Regulation No. 86/2017.

Minimum Service Standards (MSS)

SPM define the type and quality of basic services that local governments are required to provide. These services include education, health, public works, housing, and public order. SPM aims to ensure that every citizen receives proper services according to the minimum standards set out in regulations, such as Law No. 23/2014 and Government Regulation No. 2/2018.

Local Government Vision and Mission

The vision and mission of the local government are the main guidelines in development planning. The vision reflects long-term goals, while the mission is the strategic step to achieve them. In the context of Selayar Islands Regency, the development vision is expressed as "Selayar Islands as the Maritime Port of Eastern

Indonesia." This vision is translated into six missions that involve improving the quality of life of the community, governance, as well as managing marine potential.

Preparation of APBD and General Policy

The preparation of the Regional Budget (APBD) is regulated by Permendagri Number 84 of 2022, which ensures that the budget supports regional development programs with a thematic, holistic and integrative approach. Each stage in the preparation of the APBD involves various discussion processes, including verification by the DPRD, with a focus on fulfilling mandatory spending such as education and health, as well as strengthening Regional Original Revenue (PAD).

2. **Considerations for setting the Regional Tax budget in the Selayar Islands Regency.**

To find out the considerations of determining the Regional Tax budget in the Selayar Islands Regency, researchers conducted interviews, observation and documentation. The following information/data was obtained:

The determination of the Regional Tax budget in Selayar Islands Regency involves a number of considerations based on local government policies contained in the 2023 General Budget Policy (KUA). This KUA regulates development strategies and regional financial management, refers to Government Regulation Number 12 of 2019 concerning Regional Financial Management, and considers macroeconomic, fiscal policies, and development dynamics in the region.

To achieve the Regional Original Revenue (PAD) target, especially Regional Taxes, Selayar Islands Regency set a PAD projection of Rp 66,516,338,400 in 2023, an increase of 3.59% from the previous year. Regional Taxes are planned to increase by 3.83%, while other tax targets, such as Regional Retributions and Regional Wealth Management Results, have also increased. This target setting takes into account national fiscal policy, regional macroeconomic conditions, and the potential of existing regional taxes and levies.

There is less focus on macroeconomics in setting PAD targets, although some macroeconomic indicators are mentioned, such as poverty and unemployment rates. The main focus is on local tax potential and the intensification and extensification measures to achieve these targets. Local governments rely on historical data and calculations based on tax realizations from previous years, although the accuracy of this data is often questioned by the DPRD Budget Committee.

In order to achieve PAD targets, local governments implement various strategies, such as revising local regulations on taxes and levies, increasing supervision, and improving the accuracy of tax object data. However, the validity of tax projections is often questioned by the DPRD as it is considered inaccurate and too subjective, especially in setting Land and Building Tax (PBB) targets.

3. **Obstacles in setting the Regional Tax budget in the Selayar Islands Regency.**

The determination of local taxes in the Selayar Islands Regency faces various obstacles that can affect the effectiveness and efficiency of tax collection. Based on field observations and data, the following are obstacles that are often faced in determining local taxes:

Limited human resources are one of the main obstacles. In the Regional Revenue Management Division, there is still a shortage of trained professionals in the field of taxation, including local tax assessors and certified tax collectors. This condition has led to an inadequate administration of tax determination and collection.

Data and information limitations are also an obstacle. The lack of accurate data on tax objects and subjects, as well as information systems that are not well integrated, cause difficulties in determining the right tax. The applications used, such as Sismiop, are not sufficient to overcome this problem.

Low Taxpayer Compliance is an additional obstacle. Public awareness of tax obligations is still low, which is influenced by the lack of socialization and education on taxation. This factor contributes to the difficulty of local tax collection.

In addition, **the economic and social conditions** of the Selayar Islands Regency, which is an archipelago, also affect the local government's ability to set and collect taxes. The economic hardship of the community is one of the factors recognized by policymakers.

Political dynamics played a role in the local tax discussion. Although there is no significant political pressure, there are frictions and interests among members of the Budget Committee (Banggar). Some Banggar members also have business interests that can influence the discussion of local taxes, although the influence is considered not too big.

Meanwhile, the central promise related to the **PPPK salary budget** was not realized as expected, thus becoming an additional burden for the regional budget. Local governments are expected to appoint PPPK with the promise of a budget from the center, but the transfer of funds from the center does not occur as promised, causing an increase in the PAD target.

The transfer of APBN funds to the State Capital (IKN) is also one of the obstacles mentioned, although there is no valid confirmation regarding this matter. The ego of the Banggar leadership is also considered to be a factor that affects the dynamics of tax discussions in the region.

These obstacles are divided into two broad categories, namely internal BPKPD obstacles (such as limited human resources and information data) and external obstacles (such as taxpayer compliance, economic conditions, political dynamics, business interests, central promises related to the PPPK salary budget, and the allocation of APBN funds to IKN).

Discussion

Selayar Islands Regency Regional Tax budget setting procedure.

The first stage is regional planning and budgeting. Regional planning and budgeting is a mirror of the effectiveness of good regional financial management to support the success of fiscal decentralization.

The procedure for determining the Selayar Islands Regency Regional Tax budget begins with long-term planning through the RPJPD, which serves as a reference for the preparation of the RPJMD and RKPD as annual work plans. The regional head together with the DPRD compile and agree on the APBD general policy (KUA) and Temporary Budget Priorities and Ceiling (PPAS). After that, the SKPD prepares the RKA-SKPD based on the guidelines provided, followed by the preparation of a draft regional regulation on the APBD. This process refers to applicable regulations and involves various stages of evaluation before being stipulated as a regional regulation.

This procedure is in accordance with various regulations such as the Minister of Home Affairs Regulation No. 84 of 2022 and other relevant regulations, which provide guidelines for local governments in preparing budgets and implementing basic services. Recess by the DPRD and Musrembang by the executive are also an important part of the APBD preparation process, which is adjusted to the vision and mission of the local government and meets the Minimum Service Standards (MSS).

Considerations for setting the Regional Tax budget in the Selayar Islands Regency.

The determination of the Regional Tax budget in the Selayar Islands Regency is based on the General Budget Policy (KUA) for Fiscal Year 2023, which is part of regional development planning and implementation of local government policies. This policy is prepared by considering macroeconomic policy, fiscal policy, and the dynamics of regional development. The main focus of regional financial policy is revenue optimization through intensification and extensification of revenue sources by taking into account the principles of justice, public interest, community capacity, and the efficiency and effectiveness of regional financial management.

This budget is also prepared based on the previous year's performance by prioritizing mandatory spending, meeting minimum service standards, and achieving the regional vision and mission. In accordance with the mandate of Government Regulation Number 12 of 2019, this budget policy takes into account aspects of appropriateness, fairness, rationality, and continues to maintain a balance between regional income and expenditure to encourage sustainable development in the Selayar Islands Regency.

Macroeconomics

During discussions at the Budget Committee, the setting of the PAD target, which took into account macroeconomic considerations as mentioned in the KUA 2023, was

carried out but was not the focus of discussion. The focus of discussion at Banggar was on tax potential, i.e. increasing the regional tax target while the economic growth of Selayar Islands Regency was minus or slowing down.

Figure 7: Economic Growth of Selayar Islands Regency 2012-2022
Source: BPS Kab. Kepulauan Selayar Year 2023

Adam Smith in The Wealth of Nations (1776) put forward four main principles of taxation known as the Canons of Taxation. These principles include fairness, where taxes should be proportional to the taxpayer's ability; certainty, where taxes should be clear and not arbitrary; convenience, where taxes should be collected at a time and manner convenient to the taxpayer; and efficiency, where the cost of collecting taxes should be as minimal as possible. Smith also emphasized the importance of taxation that does not inhibit economic growth, where taxes that are too high can reduce incentives to produce and invest, thereby undermining economic activity and public welfare.

Smith's principle of taxation is particularly relevant to the concept of tax potential, which refers to the maximum amount of tax that can be levied without damaging the economy. Smith emphasized that the tax system should be designed to maximize tax revenue while minimizing negative impacts on productivity and economic growth. Taxes that are unfair or too high can reduce the country's tax revenue potential. However, in Selayar Islands Regency, economic growth has not been a major factor in the setting of local tax targets by the local government and Banggar DPRD.

Tax Potential

In Fiscal Year 2023, Selayar Islands Regency's projected own-source revenue for local taxes is Rp 11,057,971,000, an increase of 3.83% or Rp 408,131,000. To achieve this target, the local government implemented several strategies, including the revision of local regulations on taxes and levies, increased supervision of tax collection, and improved accuracy of potential tax data. However, the revision of local regulations is complex and time-consuming, so the latest local regulation on local taxes only came into effect on January 5, 2024. In addition, there are significant differences between KUA projections and APBD targets, due to the lack of accuracy of tax potential data and limited human resources in data management.

The calculation of tax potential conducted by BPKPD currently uses a rough method with a percentage of 3-5%, without a clear calculation basis. The data used often does not reflect the real potential of local taxes, leading to inaccuracies in tax projections and target setting. Two approaches to tax potential calculation, namely macro and micro, show that secondary data reflects targets rather than real potential, while primary data is more accurate but requires more cost and time. The mismatch between tax projections and targets and the lack of consideration of fiscal incentives in APBD deliberations indicate regulatory non-compliance and gaps in local tax planning.

Local government non-compliance with local tax regulations can have various negative impacts. Here are some of the consequences that may arise:

a. Declining Public Trust at the Local Level

If local governments do not comply with local taxation regulations, by setting unrealistic tax targets or using tax revenues in a non-transparent manner, this can reduce public trust in local governments. This could lead to an increase in local taxpayer non-compliance, as people may feel there is no point in paying poorly managed taxes. The legitimacy of local government can be jeopardized if people see that the government is not performing its functions in accordance with the law. This can lead to decreased community participation in government activities or even increased resistance to policies.

b. Economic Impact

Distortions in the Local Economy. Unrealistic tax targets or tax policies that do not comply with regulations can cause distortions in the local economy. This can affect the business climate, reduce investment, or trigger capital flight out of the region. These impacts can reduce regional economic growth, increase unemployment, and worsen the welfare of local communities.

Unstable Regional Revenues. Non-compliance with tax regulations can lead to instability in local revenues. If tax targets are set too high and not achieved, this can lead to deficits budget and affect the ability of local governments to provide essential public services.

c. Social Injustice and Public Discontent

Unfair Tax Policy. Local governments that do not comply with tax regulations may result in unfair tax policies, such as disproportionately burdening certain groups

of people. This can cause social injustice and exacerbate economic disparities at the local level.

Social Protest and Resistance. Unfair policies or abuse of power in terms of taxation can trigger protests and resistance from the public. This could be in the form of demonstrations, refusal to pay taxes, or even legal actions filed by citizens.

d. Consequences for Governance

Governance Deterioration. Non-compliance with tax regulations may reflect or exacerbate governance problems at the local level, such as corruption, lack of transparency, and low accountability. This can negatively impact the overall quality of public services in the region. Reduced Regional Competitiveness, regions known for non-compliant taxation practices may be perceived as less attractive for investment and business development, which may lower the region's competitiveness at the national or global level.

Local government non-compliance with local tax regulations can undermine public trust, create social injustice, trigger legal conflicts, and disrupt local economic stability. It can reduce the quality of governance at the local level. Therefore, it is imperative for local governments to comply with applicable tax regulations and execute fiscal policies in a transparent, fair, and accountable manner.

Barriers to local tax budget setting in the Selayar Islands Regency.

Local tax budgeting in Selayar Islands Regency faces several significant obstacles that affect tax optimization. First, there are limited human resources trained in tax management, such as a shortage of certified tax assessors and tax collectors. Secondly, inaccurate data and information on tax objects and subjects and a non-integrated information system hamper the determination of appropriate taxes. Third, low taxpayer compliance due to lack of tax socialization and education is a major obstacle. Fourth, economic and social conditions that vary between regions, especially the geographical conditions of the islands, affect the ability of regions to collect taxes.

These factors are in line with the findings that the lack of data, human resources, and infrastructure led to less rational and optimal tax and levy target setting. In addition, obstacles such as promises of additional budget from the center, the State Capital factor, and dynamics in budget discussions also affect budget setting. To overcome these obstacles, a collaborative effort is needed that involves increasing the capacity of human resources, strengthening systemthe information , socializing to the public, and implementing consistent policies that prioritize the public interest.

CONCLUSION

Budget setting procedures by the Selayar Islands Regency Regional Government are in accordance with various applicable regulations, including the Minister of Home Affairs Regulation and the Law on Regional Government. However, the setting of Local Own Revenue (PAD) targets was less focused on macroeconomics and more on

tax potential, even though the regional economy was experiencing a slowdown. The tax projection process used is also considered less valid, as it is not based on robust data. The main obstacles in determining local taxes include limited human resources, data, and information, as well as low taxpayer compliance.

To overcome these problems, it is recommended that the Selayar Islands Regency Government strengthen local tax potential data with the right formula and consider macroeconomics in setting PAD targets. In addition, fiscal incentives that support investment policies need to be a major consideration in decision-making. Efforts to reduce obstacles in determining local taxes, such as increasing human resource capacity and improving information systems, also need to be made. Local governments are also expected to reduce dependence on funds from the central government by optimizing local tax potential.

REFERENCES

Adam Smith. 1776. An Inquiry into the Nature of the Wealth of Nations. London: Methuen & Co. LTD.

Alhusain, A.S, 2017. Kebijakan dan Strategi Peningkatan Pendapatan Asli Daerah Dalam Pembangunan Nasional. Jakarta: Yayasan Pustaka Obor.

Anggaran Dijamin Pusat, Pemda Diminta Tidak Ragu Angkat PPPK. https://www.kompas.id/baca/ekonomi/2022/11/23/anggaran-dijamin-pusat-pemda-diminta-tidak-ragu-angkat-pppk?utm_source=kompasid&utm_medium=whatsapp_shared&utm_content=sosmed&utm_campaign=sharinglink&open_from=Share_Button

Anthony, R., Vijay Govindrajan, (2005), Sistem Pengendalian Manajemen, Edisi 11 Buku 1, Salemba Empat, Jakarta.

Badan Pusat Statistik Kabupaten Kepulauan Selayar, 2023. Pertumbuhan Ekonomi Kabupaten Kepulauan Selayar Tahun 2022, BRS No. 01/02/Th. I, 28 Februari 2023.

Bastian, Indra. 2006. Akuntansi Sektor Publik: Suatu Pengantar. Jakarta: Erlangga.

Beni Pekei, 2016. Konsep dan Analisis Efektivitas Pengelolaan Keuangan Daerah di Era Otonomi. Buku 1. Jakarta Pusat : Taushia.

Creswell, J. W. (2016). Research design: pendekatan kualitatif, kuantitatif, dan mixed. Terjemahan oleh Achmad Fawaid & Rianayati Kusmini Pancasari. Yogyakarta: Pustaka Pelajar.

Effendi, F., Ratnawati, V., & Basri, Y. M. (2021). Penentuan Target, Strategi dan Faktor-Faktor yang Mempengaruhi Optimalisasi Pajak Daerah. Jati: Jurnal Akuntansi Terapan Indonesia, 4(2), 95–116. https://doi.org/10.18196/jati.v4i2.10394

Farida, L. (2013). Penetapan Target Pajak Dan Retribusi Daerah. Jurnal Kebijakan Publik, 4, 97–104.

Ginting, N., & Irawan, F. (2022). Tinjauan kebijakan insentif pajak di masa pandemi covid-19 berdasarkan fungsi budgetair dan regulerend pajak. Hermeneutika :

Jurnal Ilmu Hukum, 6(1). https://doi.org/10.33603/hermeneutika.v6i1.6743

Halim, A., 2007. Akuntansi Keuangan daerah. Jakarta: Salemba Empat.

Hasbiansyah, O. (2008). Pendekatan Fenomenologi: Pengantar Praktik Penelitian dalam Ilmu Sosial dan Komunikasi. Mediator: Jurnal Komunikasi, 9(1), 163–180. https://doi.org/10.29313/mediator.v9i1.1146

Hasibuan, Malayu. 1994. Manajemen Sumber Daya Manusia, Jakarta: Haji Masagung.

Indonesia, P. M. (2014). Peraturan Menteri Dalam Negeri Republik Indonesia Nomor 37 Tahun 2014 Tentang Pedoman Penyusunan Anggaran Dan Belanja Daerah Tahun Anggaran 2015. Jakarta: Peraturan Menteri Dalam Negeri Republik Indonesia.

Jensen, Michael C. and Meckling, William H. 1976. Theory of the Firm: Managerial Behavior, Agency Costs, and Ownership Structure. Journal of Financial Economics, October, 1976, V. 3, No. 4, pp. 305-360.

Kebijakan Umum Anggaran (KUA) Kabupaten Kepulauan Selayar Tahun Anggaran 2023.

Kementerian Keuangan Republik Indonesia Direktorat Jenderal Perimbangan Keuangan, 2011. Deskripsi dan Analisis APBD TA 2011.

Kementerian Keuangan Republik Indonesia Direktorat Jenderal Perimbangan Keuangan, 2014. Materi Pelatihan Pendapatan Daerah, Kursus Keuangan Daerah Edisi Tahun 2014.

Kementerian Keuangan Republik Indonesia Direktorat Jenderal Perimbangan Keuangan, 2013. Materi Pelatihan Perencanaan dan Penganggaran Daerah, Kursus Keuangan Daerah Edisi Tahun 2013.

Ketika Ratusan PPPK Guru Baru Hadir, Beban APBD Makin Berat. https://radarjember.jawapos.com/jember/791122174/ketika-ratusan-pppk-guru-baru-hadir-beban-apbd-makin-berat

Komang Ayu Ani Savitri, Made Adwityam Dewantara, Ni Luh Putu Ari Darmayant, Kadek Yanti Kusuma Dewi, Ni Ketut Cahyani Paramita Sari (2019) Analisis Faktor Penyebab Dan Akibat Dari Ketidaktepatan Waktu Penyusunan Anggaran Pendapatan Dan Belanja Daerah Kabupaten Buleleng Tahun 2017. Jurnal Ilmiah Akuntansi dan Humanika, Vol. 9 No. 1.

Mahmudi, 2010. Analisis Laporan Keuangan Pemerintah Daerah. UPP STIM YKPN, Yogyakarta.

Mardiasmo. 2004. Otonomi dan Manajemen Keuangan Daerah. Yogyakarta: Andi.

Mardiasmo. 2013. Perpajakan Edisi Revisi. Yogyakarta: Andi Offset.

Mardiasmo. 2017. Perpajakan Edisi Terbaru 2017, Andi: Bandung.

Muhamad Syahwildan dan Irma Damayanti (2022) Analisis Faktor Yang Mempengaruhi Penyerapan Anggaran Di Pemerintah Daerah Kabupaten Bekasi.Ikraith-Ekonomika No 1 Vol 5 Maret 2022

Peraturan Bupati Kepulauan Selayar Nomor 140 tahun 2021 tentang Kedudukan, Susunan Organisasi, Tugas dan Fungsi, Serta Tata Kerja Badan Pengelolaan Keuangan dan Pendapatan Daerah.

Peraturan Bupati Kepulauan Selayar Nomor 38 Tahun 2022 Tentang Rencana Kerja

Perangkat Daerah Tahun 2023.

Peraturan Daerah Kabupaten Kepulauan Selayar Nomor 2 Tahun 2021 tentang Rencana Pembangunan Jangka Menengah Daerah (RPJMD) Kabupaten Kepulauan Selayar Tahun 2021-2026.

Peraturan Menteri Dalam Negeri Nomor 84 Tahun 2022 tentang Pedoman Penyusunan Anggaran Pendapatan dan Belanja Daerah Tahun Anggaran 2023.

Peraturan Pemerintah Nomor 18 Tahun 2016 tentang Perangkat Daerah.

Peraturan Pemerintah Nomor 12 Tahun 2019 tentang Pengelolaan Keuangan Daerah.

Perencanaan dan Penganggaran Daerah. https://djpk.kemenkeu.go.id/?p=5747 diakses 24 Februari 2024

Pusat Pengembangan Otonomi Daerah, Fakultas Hukum Universitas Brawijaya, dan Badan Pengkajian MPR, 2018. Kajian Akademik Pelaksanaan Otonomi Daerah. Badan Pengkajian MPR RI.

Puspita, A. F. (2016). Analisis Penetapan Target Penerimaan Pajak Daerah (Studi pada Dispenda Kota Malang). Adbis: Jurnal Administrasi Dan Bisnis, 10(1), 25. https://doi.org/10.33795/j-adbis.v10i1.8

Putra, I. M. S. D., Mahardika, I. K. A., Krisnayanti, K., Kunti, N. M. S., & Chiva, K. (2019). Analisis Rasionalisasi Anggaran Dan Dampak Adanya Rasionalisasi Anggaran Terhadap Pelaksanaan Program Kerja Pemerintah Daerah Kabupaten Buleleng. Jurnal Ilmiah Akuntansi Dan Humanika, 7(1). https://doi.org/10.23887/jinah.v7i1.19834

Ratnawati, J., 2015. Dasar-Dasar Perpajakan. Yogyakarta: Deepublish.

Rudi Badrudin. 2017. Ekonomika Otonomi Daerah. Yogyakarta : UPP STIM YKPN.

Saidi, M. D. (2008). Hukum Keuangan Negara. Jakarta: Rajawali Pers.

Sihombing, Sotarduga, and Susy A. Sibagariang. Perpajakan (Teori dan Aplikasi). CV Widina Media Utama, 2020.

Sujarweni, V. W. (2020). Akuntansi Sektor Publik (Teori Konsep Aplikasi) (Mona (ed.); ke-2). Pustaka Baru Press.

Sujarweni, V. Wiratna. 2015. Akuntansi Manajemen. Yogyakarta: Pustaka Baru Press.

Supriyono. 1997. Akuntansi Biaya Pengumpulan Biaya dan Penentuan Harga Pokok Produksi, Yogayakarta; BPFE Universitas Gajah Mada.

Teguh Permana, & Andriani Puspitaningsih. (2022). Potensi Pajak Dan Retribusi Parkir Di Kota Kendari. Jurnal Ekonomi Bisnis Dan Akuntansi, 2(1), 1–5. https://doi.org/10.55606/jebaku.v2i1.89

Undang-Undang Nomor 1 Tahun 2023 tentang Hubungan Keuangan Pemerintah Pusat dan Pemerintahan Daerah. Jakarta: Kementerian Sekretariat Negara, Deputi Bidang Perundang-undangan dan Administrasi Hukum.

Undang-Undang Nomor 23 tahun 2014 tentang Pemerintahan Daerah. Jakarta: Kementerian Sekretariat Negara, Deputi Bidang Perundang-undangan dan Administrasi Hukum.

Zain, M. 2008. Manajemen Perpajakan. Jakarta: Salemba Empat.