The Potential Revenue of Vehicle Title Transfer Tax in Papua Province

Wa ariadi[1], Melmambessy Moses[2], Windy Jatmika[3]
STIE Port Numbay Jayapura Papua,UTI Timika Papua Indonesia

Abstract:- The study about the potencies of receiving vehicle title transfer tax in Papua Province has been conducted in 7 regencies and cities such as Jayapura, Sentani, Biak, Nabire, Merauke, Timika, and Jayawijaya.

The focus of the study is vehicle title transfer tax from outside of Papua considered as the source of revenue in Vehicle Title Transfer Tax (BBN-KB) which has assigned operational permissions or has been identified by Traffic Unit. On October 2014, it indicates that the total of vehicles as much as 1,206 units meanwhile the total of vehicles which have been mutated in Samsat Office as much as 2,001 units, and the primary data taken on October 2014 in the field represents the total of vehicles with police numbers outside Papua as much as 2,740 units.

The research result indicates that data from the Traffic Unit or those which have carried out the mutation: Data in Traffic Unit < Samsat Mutation < Primary Data. It means that there are prominent different data between the Traffic Unit and Samsat as much as 795 units. The significant difference comes from the primary data as much as. Therefore, to improve the regional revenue from Vehicle Title Transfer Tax is by paying attention to the loss of income from the Vehicle Title Transfer Tax (BBN-KB).

Keywords:- Potency, Revenue, Regional.

I.   INTRODUCTION

One of the strategies that should be prepared to run autonomy in Papua Province is data and information available on various development sectors which can be practiced as the basis of analysis, planning, and application for development policy.

The analysis, the planning, and the application of development policy which has been applied in the central level will be more conducted in the regional area as a consequence of regional autonomy itself. Therefore, the research and study activities aim at producing data and information as a part of the planning and the implementation of development in regional areas. The study of the potencies of Vehicle Title Transfer Tax in Papua Province is one of the forms of caring. As a province situated in the easternmost and the largest in Indonesia with the land area as much as 414,800 km2, wide sea as much as 228,000 km2, and long beach line 3,720 km with abundant natural resources, Papua constantly makes some changes in the improvement of development and social welfare.

Since the implementation of special autonomy for Papua Province has been developed rapidly in every sector such as regional expansion, infrastructure construction, economy, and political development. Several districts in Papua Province have continuously expanded since the enactment of Law No. 21 the Year 2011 about Special Autonomy for Papua Province. In 2005, this province consists of 19 Regencies and 1 city with 250 Districts and 2.442 Villages. In 2011, it has been expanded into 28 Regencies and 1 City with 389 Districts and 3.619 Villages. Yahukimo Regency has the most districts and villages as much as 51 Districts and 518 Villages, and Yalimo Regency has the least districts and villages as much as 5 Districts and 27 Villages. It represents that the granting of authority to the provincial government is not only in financial aspects but also the central government's trust in the regional government to manage resources in enhancing the community development and economy in remote areas.

In organizing the government, Papua Province has a big responsibility to embody regional independence and increase community welfare towards New Papua which has been manifested through Governor Policy (Lukas Enembe, S.IP., M.Hum.) about budget allocation as much as 20% for Province and 80% for Regency/City. To embody those goals, the regional government requires to make plans, management, and revenue of tax and regional retribution; therefore, the regional revenue resources might make contributions to the government. The regional government is expected to manage the effective regional revenue sources and to allocate them efficiently, so it may be independent to fund regional development programs. It aims to decrease subsidies from the Central Government, so they can be allocated for the other development programs.

The Papua Province Government continuously makes serious efforts to find revenue sources and to conduct a study about potential regional revenue which is suitable with implementation of the Law No. 28 Year 2009 where regional government requires to choose the type of tax that will be imposed by taking into account of potential regions to increase regional revenue as the fund resource for regional development and economy activities. Based on Law No. 28 the Year 2009 about regional taxes and retributions [16], Regional Government should strive for resources of the potential regional revenue, especially for regional taxes. There are 16 types of regional taxes compromising 5 tax

types collected by province and 11 types collected by regencies/cities.

Taxes which are managed by the Provincial Government as much as 5 types namely:
a. Vehicle Tax;
b. Vehicle Title Transfer Tax;
c. Vehicle Fuel Tax;
d. Water Surface Tax; and
e. Ciggerattes Tax.

Regional Taxes are closed-list which means that regional government both provincial or regency/city government could not collect taxes that are unlisted. The taxation as regional and regency/city tax is based on the consideration of tax object mobility.

The potencies can be from the new and old tax revenue, and this study examines Vehicle Title Transfer Tax. In the field, it discovers that there are still many vehicles from outside Papua with original-area police numbers. Also, vehicles with the status of DUM by the government have switched their titles, but they have not been reported for vehicle title transfer (still in status as government vehicles) or still in red police numbers. The regional revenue from the regional tax has been noticed as a serious aspect, so it is determined as a revenue target from BBN-KB by analyzing the current regional potencies. The analysis should be conducted at least once in three years to give benefits to the regional government. The greater contribution of BBN-KB will increase the Regional Original Revenue (PAD) which has an impact on the revenue of Regional Budget (APBD); therefore, the regional government is able to finance the regional development.

The policies in government programs through APBD will be increased if it supported by regional government programs. It will annunciate the importance of good condition and effective management of regional finance, so the regional government will increase the capacity and capability in handling government expenditure such as the provision of facilities and infrastructures on education, health, and public facilities which are not provided by a private party. It will create the stability of the community economy.

In 2014, the realization of Regional Original Revenue in Papua Province is increased compared to the previous year. It was estimated as much as 6.3 trillion in 2011 but in realization as much as 7.4 trillion. It was also over the target of PAD in 2012 as much as 7.37 trillion. The total realization is higher than in 2011 as much as 275 billion rupiahs. The biggest tax came from Vehicle Fuel Tax as much as 146 billion rupiahs.

1. Research Aims
The goals and aims which are expected from the study about the potential Regional Tax from Vehicle Title Transfer Tax (BBN-KB) as follows:
a. To identify and calculate the revenue from Regional Tax;

b. To identify and calculate the real potencies of Vehicle Title Transfer Name (BBN-KB) which is corresponding to the newest and the most potential policies.
c. To identify and evaluate the performance of revenue management of BBN-KB Papua Province.

2. Research Benefits
a. The research benefits are expected to give input and support for Papua Province Government as a reference for the establishment of policy in regional finance management to increase regional tax especially for Vehicle Title Transfer Name.
b. It can be beneficial to enlarge the horizon and additional information to find new dimentions in Regional Finance.
c. For researchers, it can be used as a prior reference to conduct the future research in the same field.

II.   THEORETICAL FRAMEWORKS

1. The Meaning of The Management System of Regional Finance
The Government Regulation of Republic of Indonesia No. 105 the Year 2000 about Management and Accountability of Regional Finances[14], in its provocation in its general provision, states that what is meant by regional finance is all regional rights and obligations in the context of administering local governments that can be valued in money including all forms of regional assets. , within the framework of the Regional Revenue and Expenditure Budget. Furthermore, in articles 4 and 5 it is also said that regional financial management is carried out in an orderly, obedient to the applicable laws, efficient, effective transparent and responsible by taking into account the principles of justice and propriety so that the Regional Budget Revenue and Expenditure is the basis of regional financial management in certain fiscal year. There are several things in the process of regional financial management.

The aims of regional finance management

a. Accountability
The important aspect of accountability is about validity in every financial transaction. It should be originated from the certain legal authority. The monitoring is through effective procedures to protect money and goods, to prevent scattering and manipulation, and to make sure all are appropriate and from real revenue with clear sources.

b. Be Able to Fullfil Financial Obligations
Regional Finance should be managed and arranged in a proper way as to be able to pay off all obligations or financial ties both short-term, long-term and long-term loans at the specified time.

c. Honesty
All things that relate to regional finance management should be turned over to honest and trusted employees.

d. Efectiveness and Efficiency

The procedures for managing regional finance must be allow programs to be planned and implemented to achieve the objectives of regional government at the lowest possible cost and in the shortest time.

e. Control

The regional financial management apparatus, DPRD and supervisory officers must exercise control so that all of these objectives can be achieved.

The management of regional finance should follow several principles such as transparency, accountability, and value for money. Transparency is a form of openness in the process of planning, arrangement, and implementation of regional finance. In this principle, every community has the same right and access to discover processes since it involves common aspirations and interests especially to fulfill the daily needs of the community. The accountability principle can relate to public accountability which means that budgeting process from planning, arrangement, and implementation should be reported and accounted for DPRD and community.

The community does not only have the right to find out the budget but also to demand the liability. Meanwhile, the principle of value for money applies several principles such as economy, efficiency, and effectiveness in the budgeting process. The economy may relate to the selection and the application of a number of a certain quality at the cheapest price. Efficiency means that public money must result in maximum output. Therefore, the effectiveness means that budgeting applications should achieve a target or an objective involving public business. (Sonny Yuwono, et al, 2008) [8].

The monitoring of regional government implementation is a process aimed to guarantee that the government can go according to plan and the provisions of the applicable laws and regulations. Monitoring by the government should relate to government performance and especially towards regional policies and District Head policies.

In the system of regional finance management, there are three main cycles such as planning, implementation, and control. In the stage of planning, the inputs are from community aspirations through the discussion in the level of DPRD and regional government. It becomes the pioneer of community involvement to determine the direction and strategic policies which finally lead to a certain decision of APBD. From the discussion, it results from Work Plan of Regional Government (RKPD) then breakdown in proposed activities of Work Unit of Village Officials (SKPD), and it is processed with Standard of Budget Analysis (SAB); therefore, every activity can be proposed to determine appointed visions, missions, objectives, targets, and results. In addition, the proposed budget should determine (budget) performance since it is processed by stressing out the performance. At the implementation level, the input is the appointed APBD which is implemented and noted through

an accounting system to result in an implementation report of APBD such as a yearly report or midyear report as an accountability report of District Head. Meanwhile, in the level of control, it includes accountability report of District Head to DPRD, evaluation report, and refusal or admitted evaluation decision. (Sonny Yuwono, 2008) [8].

Several basic policies regulated in the Law No. 28 Year 2009 about Regional Tax and Regional Retribution [16], such as:

1. The stipulation of regional tax and regional retribution which changes from open-list system to closed-list system. One of the considerations of the application of closed-list system is to give a certainty for community and business about regional tax and retribution. With closed-list system, regional government only can collect regional tax and retribution listed on the Law. According to the Law No 28 Year 2009 [15], there are 16 types of regional taxes: 5 provincial taxes and 11 district/city taxes, as well as 30 types of regional retribution collected by the regencies consisiting of 14 types of public service retributions, 11 business service retributions, and 5 licence retributions.

2. The greater authorization in regional tax and retribution (strengthening local taxing power. The local taxing power can be implemented in sever as:

a. Enlarge the basis of the recent regional tax and retribution such as the basis of Vehicle Tax, Vehicle Title Transer Tax, Hotel Tax, Restaurant Tax, and Licencing Tax.

b. Adding regional tax and retribution such as Cigeratte Tax, Bird's Nest Tax, Acquisition Levy of Right of Land and Building (BPHTB), Property and Land Tax (PBB-P2), Reset Service Retribution, Educational Service Retribution, Retribution of Telecommunication Tower Control, and Fisheries Business Permit Retribution;

c. Increasing the maximum tariff for several regional taxes] such as Vehicle tax, Vehicle Title Transfer tax, Vehicle Fuel tax, Entertainment Tax, Parking Tax, Tax of and Non-metallic Minerals and Rocks; and

d. Constributing to discretion of tax tax stipulation for the province except Cigarattes Tax.

The regional government is given authority to determine the regional tax tariff (Regional Policy) as long as not exceed the minimum and maximum tariff mentioned on the Law 28 Year 2009.

2. The Meaning of Regional Tax and Retribution

Tax if seen from government aspect or Badan Hukum Tata Negara is distinguished into central and regional tax, yet basically, there is no significant difference between Government and Regional Tax (Arsyad Nurdjaman, 1992) [2]. In addition, Yosef Riwu Kaho (1991) [10] states that tax is government tax given to regions to be collected based on the Law. It is used to funding regional expenditure as a public legal unit. Meanwhile, the meaning of tax in the Law No 34 the Year 2000 article, "regional tax" called tax is a premium that must be paid by the taxpayer such as individuals or institutions without balance direct contra achievement, which can be forced by authorized laws and regulation to

finance the regional government implementation and regional development. Soemitro in Hidayat Nurdin (2017) [7] tax is a community's premium that should be paid to the government based on the laws (can be forced) without a direct contra achievement in order to pay public budget. This definition can be translated: Tax is the wealth transition from community to government to finance the daily budget, and its surplus is used to public saving as the main source for public investment.

The tax collection can be conducted towards the taxpayer which is regulated in the Law. It means there should not be any error in the calculation and inventory of tax objects. Tax can have a big contribution to regional original revenue depending on how much tax in a certain region. Rahayu, (2010)[6] concludes that the definition of tax can have several aspects such as:

a. Tax is collected based on the Law.
b. Tax can be forced. There is any infraction on taxes which results any penalty.
c. In tax payment, there can be any direct contra achievement from the government.
d. Tax is collected by the government both from central or regional government. It cannot be collected by private institutions which have objectives for benefits.
e. Tax is intended for government budget if the government revenue still in surplus (to finance public investement).

The definition of tax from the experts can be classified in several criteria such as: as a premium for government, the tax payment can be forced, community do not get direct contributions, and to finance government programs.

III. DATA ANALYSIS METHOD

This research applies quantitative analysis method in descriptive. This descprivie quantitative analysis can be used to find out the growth, efficiency and effectiveness, real potency, and revenue projection related to Vehicle Title Transfer Tax. Meanwhile, the model of analysis is used as follows:

a. Growth Analysis
To find out the depiction of growth in every type of tax is using this growth pattern which is modified from annual growth pattern (Widodo, 1990) [11]:

G_i = $(Pi_t – Pi_{t-1})/(Pi_{t-1})$ x 100%
G_i = Regional Tax Growth i
Pi_t = Total of Tax Revenue i in the year t
Pi_{t-1} = Total of Tax Revenue in in the year prior t

To complete the growth analysis, there can be make a projection of regional tax revenue from 2014 to 2017.

In making projection of the total revenue of Regional Tax to calculate the long-term changes, Least Square Method is applied. The calculation of the projection method is used to measure:

a. Projection for real potencies of Vehicle Title Transfer Tax (BBN-KB) for collected revenue.
b. Projection for the data of real potential on the revenue of Vehicle Title Transfer Tax (BBN-KB) for not collected revenue.

The calculation of the Projection method uses Linier Trend Analysis (Y= a+bX)...1)
Y = BBN-KB -i, and
X = projection year.

b. Effectiveness Analysis
Effectiveness Analysis is used to measure how effective the management of regional tax. The pattern is to measure effectiveness:

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

If the effectiveness result of Regional Tax can result number or percentage almost 100%, the regional tax is effective (Devas, 1989) [3]. To compare the effectiveness the previous year and the recent year, it can use effectiveness category as follows:

Effectiveness Ratio	Category
81.00% – 100,00%	Very Effective
61.00% - 80.00%	Effective
41.00% - 60.00%	Sufficiently Effective
21.00% - 40.00%	Less Effective
< 20.00%	Ineffective

Table 1:- The Effectiveness Category of Tax Management Based on Effectiveness Ratio
Source: Depdagri, Kepmendagri No. 690.900.327 year 1996 about A Guide of Financial Performance and Assessment, 1997 [4].

c. Analisis Potensi Riil
To calculate the real potencies of Vehicle Title Transfer Tax (BBN-KB), it makes a calculation of potencies based on components for regional tax score. The components of regional tax are:
1. Total of Regional Tax Object
2. Total of Regional Tax Subject
3. Totak of Mandatory Regional Tax
4. The Frequency of payment and utilization of regional tax
5. Regional Tax Tariff

The general pattern to calculate the real potential of regional tax is:

P= ∑ Tax Object x ∑ Tax Subject Payment x ∑ The Frequency of Tax Subject x ∑ Tax Tariff
Harun, (2003) [5].

Therefore, the real revenue of Vehicle Title Transfer Tax can be explained in the following:

BBNK= ∑Vehicle object x ∑Tax Payment X Frequency X Tariff
Halim,(2002;) [1].

IV. RESEARCH RESULTS AND DISCUSSIONS

1. The Regional Tax Revenue (PPD)

In general, the revenue potential in this study is Vehicle Title Transfer Tax (BBN-KB) as one of the sources of tax revenue which is managed by the Government of Papua Province based on Law No. 28 the year 2009[16]. Meanwhile, before the discussion of the Revenue Potensi of Vehicle Title Transfer Tax, it is supposed to explain about the Regional Tax revenue collected by the Government of Papua Province. Based on the Law about Regional Tax and Retribution in Provincial Government, types of tax-managed by the Provincial Government are: 1)Vehicle Tax, 2) Vehicle Title Transfer Tax, (3) Vehicle Fuel Tax (PBB-KB), 4) Water Surface Tax, 5) Cigarettes Tax. Cigarette tax only implements in 2014.

The revenue of regional tax in Papua Province can be analyzed from the growth and effectiveness level among the data. It discovers the result in the following figure:
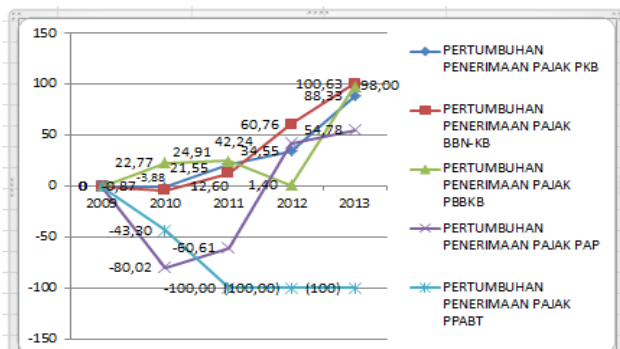
Fig 1:- The Tax Revenue based on the Average Level
Source: Field Research Data, 2014

The revenue of vehicle was continuously increased since 2010 to 2013, so the Vehicle Title Transfer Tax and Vehicle Fuel Tax in 2012 decreased. The revenue of Water Surface Tax (PAP) from 2010 to 2011 was decreased rapidly as much as 60.61%, but in 2012 and 2013 it increased as much as 54.78%. Meanwhile PPABT from 2011-2013 had no revenue since this tax was managed by Regency and City Government corresponding to the Law No 2009.
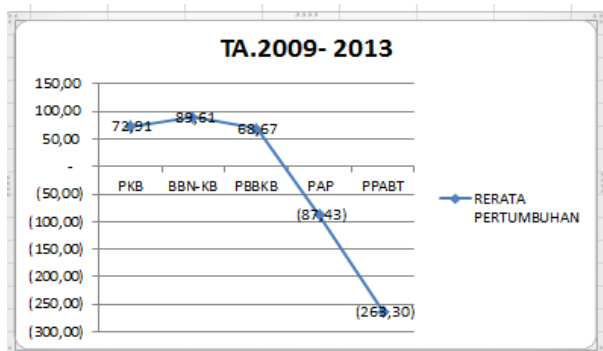

Fig 2:- The Revenue from Growth Average
Source: Field Research Data, 2014

Based on the level of Surface Water Tax, it discovers that the improvement if seen from the average growth of Surface Water Tax is negative, so there must be any stipulation of proper measurement and revenue basis. Meanwhile, the level of revenue effectiveness in each tax indicates in the following graphic.
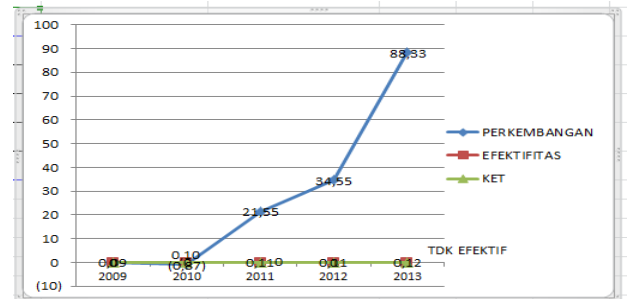

Fig 3:- The Effectiveness Level of each tax
Source: Field Research Result, 2014

The low ability of Regional Finance is explained in the following analysis result where the growth is high but not effective.

The growth of Vehicle Title Transfer Tax finds out that in 2010, the revenue decreased but in 2011-2013, the revenue from BBN-KB has significant progress which is in the linier line of growth and effectiveness.
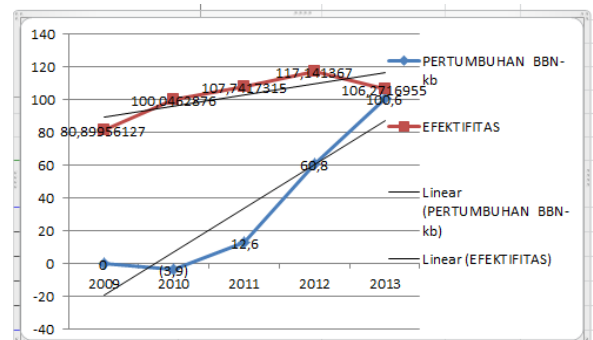

Fig 4:- The Comparison between Effectivenss and Growth
Source: Processed Data Result, 2014

Meanwhile, the comparison between the growth and the effectiveness of the Vehicle Fuel Tax revenue discovers that the great improvement of growth and effectiveness although both of them indicate instability shown in the linier line.
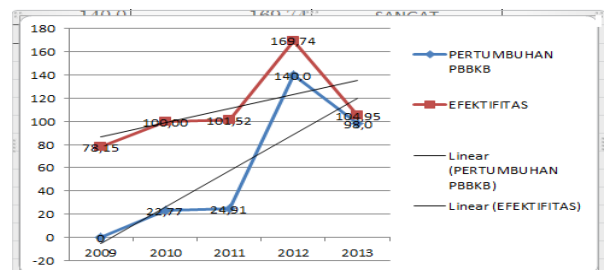

Fig 5:- The Comparisson between Effectiveness and Growth of Vehicle Fuel TaxPerbandingan
Source : Processed Data Result, 2014

The comparison between the growth and effectiveness level of surface water tax indicates that although the effectiveness level shows instability but the growth shows the great direction corresponding to the functional line.
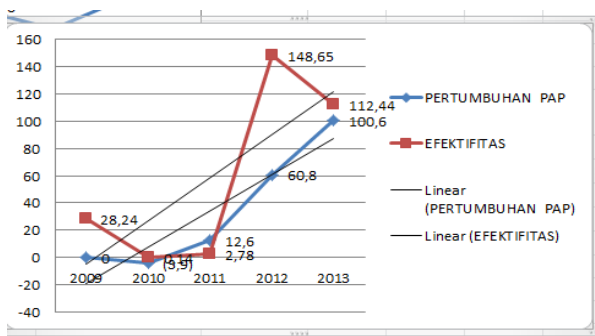

Fig 6:- The Comparison between Effectiveness and Growth of Surface Water Tax
Source: Processed Data Result, 2014

1. The Potency, The Projection, and The Effectivenss of The Revenue of Vehicle Title Transfer Tax

a. The Potency of BBN-KB Revenue
The calculation of real potency of Vehicle Title Transfer Tax is based on the component of forming value of regional tax. It consists of:
a) Total of Regional Tax Object
b) Total of Regional Tax Subject
c) Totak of Mandatory Regional Tax
d) The Frequency of payment and utilization of regional tax
e) Regional Tax Tariff

The target of potential calculation of the study of Vehicle Title Transfer tax is vehicles with police number from outside Papua. The basic calculation is identified secondary data in Traffic Unit (Police Office), and those which have been mutated as the primary data.

The following is the potential data of Vehicle Title Transfer Tax for the research area.

City/ Regency	Mutation	Primary Data	Traffic Unit
Jayapura City	512	627	456
Jayapura Regency	171	628	156
Biak Numfor	110	224	49
Nabire	310	300	70
Timika	283	349	145
Merauke	328	264	202
Jayawijaya	287	348	128
TOTAL	2,001	2,740	1,206

Table 2:- The Total of Vehicle Title Transfer Tax in the area of retrieval data
Source: Secondary Data 2014

Based on the data, it figures out that traffic unit has made some mutations (data from Traffic Unit < Mutation/Samsat > Primary Data. The total of vehicles with police number outside Papua which becomes the revenue

source of BBN-KB have been mutated or identified by Traffic Unit. for each region the data collection area showed that in total there were 1,206 units of vehicles while the number of vehicles that had carried out mutations in Samsat were 2,001 units of vehicles and Primary data existing in the field were 2,740 units. This means that there are differences in the data that is very prominent in the Traffic Unit and the Samsat Office reaching 795 units, while the data with primary data is 1,534 units. This quite prominent difference in data is shown with the following graphic.
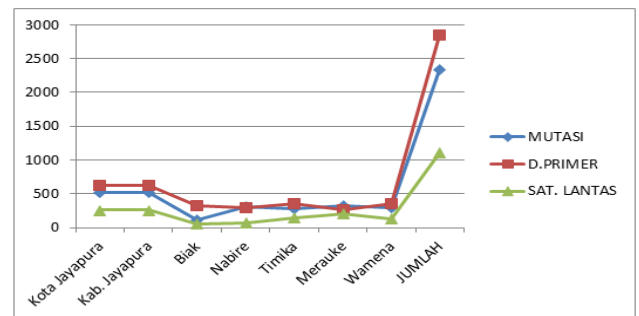

Fig 7:- The Comparison of Effectiveness and Growth of Surface Water Tax
Sumber: Analisis, 2014

It figure figures out that data from Samsat and Trahhic Unit are lower than primary data and Samsat. The difference is quite prominent may affect the bigger regional revenue from Vehicle Title Transfer Tax. Therefore, to calculate the potential revenue is from Traffic Unit and primary data although the primary data is not decided which become BBN-KB.

It concludes that the potential revenue of BBN-KB based on data from 7 locations:

1. Traffic Unit Data
BBN-KB = $\sum$ Vehicle Object x ($\sum$ The Avarage of Vehicle Tariff)
BBN-KB = 1,206 x (Rp160,000,000,- x 1%)
BBN-KB = 1,206 x Rp 1,600,000,-
BBN-KB = Rp 1,929,600,000,-

2. Primary Data
BBN-KB= $\sum$ Vehicle Objectx ($\sum$ The Avarage of Vehicle Tariff)
BBN-KB = 2,740 x (Rp 160,000,000,- x 1%)
BBN-KB = 2,740 x Rp 1,600,000,-
BBN-KB = Rp 4,384,000,000,-

Based on the calculation of the real potential revenue using the Traffic Unit data and primary data assuming the BBN-KB cost is obtained from the average value of the vehicle selling price of at least Rp. 160,000,000 using a minimum standard rate of 1%. Thus the BBN-KB loss income is IDR 4,384,000,000 - IDR 1,929,600,000, = IDR 2,454,400,000 ,. Based on these results, the potential revenue that has not been touched by related parties such as traffic units, the Department of transportation, and the shipping company Representative Office (KP3) port affairs

is Rp. 2,454,400,000, and the amount of the value of this loss income will continue to increase if not immediately followed up.

b. The Projection of Vehicle Title Trnsfer Tax

The projection of Vehicle Title Transfer Tax applies Decomposition Method (Semi Trend Total and Average) without considering forecast error betwen –1%.
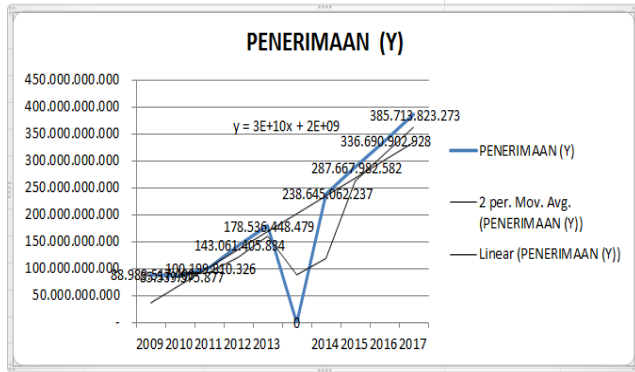

Fig 8:- The Result of Projection of Vehicle Title Transfer Tax
Sumber: Analisis Data, 2014

This figure discovers the projection result of BBN-KB revenue for 4 years ahead with decomposition method (Semi Trend Average). The secondary data is analyzed and classified into 2 groups by comparing the average with actual average. It results the Vehicle Title Transfer Tax can be improved 4 years ahead. It means that the trend calculation uses this method if the actual value as the basic calculation to show the changes to determine the positive projection.

b. The Effectiveness of the Revenue of Vehicle Title Transfer Tax

The effectiveness of Vehicle Title Transfer Tax with target and realization tax of revenue, so it can be identified in effectiveness level:
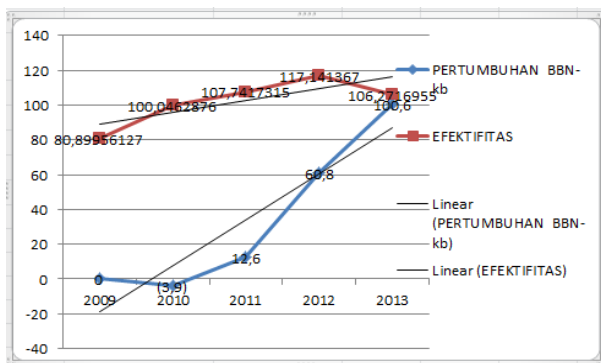

Fig 9:- The effectiveness of Vehicle Title Transfer Tax
Source: Data Analysis result, 2014

Based on the analysis result on the figure, the BBN-KB revenue describes the most effective level as written in the criteria table of effectiveness value since 2010 – 2013. It figures out that the result of effectiveness analysis on the ratio above 100. It is supported by Kepmendagri

No.690.900-327, Year 1996. It states that the ability of regional finance is effective if the ratio of regional finance is above from 90 to 100 percent or (>90-100).

V. CONCLUSIONS

1. Conclusions

a. The loss income from BBN-KB is the deviation between primary data and Traffic Unit.
b. The revenue result of BBN-KB is higher than the previous revenue form primary data.
c. The trend calculation applies some methods if the actual value as the basis of calculation can show the changes/ increase, and the projective result can be positive.
d. The BBN-KB revenue describes the most effectiveness level since 2010-2013 and the result analysis of effectiveness with ratio above 100.

2. Suggestions

a. To avoid the differences between data and Traffic Unit, Samsat and Dispenda and related institutions, it must identify and registrate the vehicles integratedly based on Technolgy Information (IT).
b. It must be combination raids between Traffic Unit, Samsat, Department of Regional Revenue, and Department of Transportation for vehicles with police number outside Papua which are still in operation.
c. It must be any collaboration between related institutions (Dispenda, Police, ADPEL, EMKL, Dealer).
d. The special regulation must relate to BBN-KB especially vehicles from outside Papua with still in credit or non-credit.

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