



**THE EFFECT OF LOCAL TAXES AND LOCAL LEVIES ON THE LEVEL
OF LOCAL FINANCIAL INDEPENDENCE IN REGENCY/CITY IN RIAU
PROVINCE IN FISCAL YEAR 2019-2024**

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Abstract

This study aims to determine the impact of regional levies and taxes on the degree of regional financial independence in Riau Province's cities and regencies. Using secondary data from the Directorate General of Financial Balance (DJPK) for the years 2019–2024, this study employs a quantitative approach. Classical assumption tests, including autocorrelation, heteroscedasticity, multicollinearity, and normality tests, were used to analyze the data. tests for multiple linear regression and hypothesis testing, including the t-test, F test, and determination coefficient test (R²). The study's findings demonstrate that the degree of regional financial independence is positively and significantly impacted by partially regional taxes. Additionally, regional levies have a favorable and substantial impact. The degree of regional financial independence is significantly impacted by both of these factors at the same time. These results demonstrate how tax and levy optimization may boost regional fiscal independence and Regional Original Revenue (PAD).

Keywords: Regional Taxes, Regional Levies, Regional Financial Independence Level



INTRODUCTION

In Indonesia, regional autonomy is being implemented through a number of policies. The implementation of autonomy was first based on Law No. 22 of 1999 about Regional Government and Law No. 25 of 1999 concerning the Financial Balance between the Central and Regional Governments. Later, the two laws were amended to become Law Nos. 32 and 33 of 2004. The most recent laws that are currently in effect are Law No. 23 of 2014 concerning Regional Government and Law No. 1 of 2022 concerning Financial Influence between the Central and Regional Governments. These laws govern how government affairs are divided, how finances are balanced, and how regional authority is used to manage PAD.

The Regional Revenue and Expenditure Budget (APBD), which details local governments' capacity to fund the execution of development projects, outlines their financial management capabilities. In order to implement regional autonomy, local governments must be able to manage the government effectively and efficiently, promote community involvement in development, and advance equality and justice by using each region's full potential. (Nugroho, 2008).

Regions must be able to investigate and manage their resources to become regional revenue (PAD) in order to lessen their financial reliance on central government aid. An autonomous region is one that receives the least amount of support from the national government, which is one way to gauge regional independence. PAD is a source of funding for the Regional Government, whose function is heavily reliant on the regions' capacity and desire to investigate their own potential. Local governments must be able to investigate revenue streams in the regional tax and levy sectors in order to maintain the growth of Regional Original Revenue. (Afandi, et al., 2024).

However, even though fiscal decentralization has been going on for more than two decades, the level of fiscal independence in Indonesia is still low. Based on the results of the 2020 BPK RI audit of 503 local governments, no local government has obtained a very independent status. A total of 443 local governments or 88.07% are in the category of not yet independent. Since 2013, the majority of local governments have also tended to be stagnant or have not experienced a change in their fiscal independence status. Furthermore, based on the Audit Report (LHP) OF BPK RI on the Budget Realization Report (LRA) of the Regional Government in Riau Province, most local governments have a very low level of regional financial independence, which is in the range of 0%–25%. This means that there are still many local governments that are very dependent on central assistance, even though fiscal decentralization has been running for more than 23 years. This condition shows that the goal of fiscal decentralization has not been

fully achieved in Riau Province. This phenomenon shows that there is a gap between the ideal concept of fiscal decentralization and the reality of regional financial independence (Rahayu et al., 2024).

LITERATURE REVIEW

Since regional taxes and levies are the primary PAD tools that represent regional fiscal capacity, fiscal decentralization is pertinent in the context of this study. The central government's strategy to lessen its budgetary imbalance through the decentralization of local fiscal governments is known as the doctrine of fiscal decentralization. It has an impact on how regional autonomy is funded, which is accomplished by allocating monies from the federal government to local administrations known as the balance fund.

The implementation of fiscal decentralization aims to provide opportunities and freedom to regions in implementing regional autonomy. Therefore, the existence of regional autonomy can create independence in the region and give the widest possible authority to local governments in planning and implementing their government and finances. The implementation of fiscal decentralization and regional autonomy can increase the authority of local governments to increase regional revenue and carry out allocative functions in setting regional development priorities (Mufidah, 2024).

Frame of Mind

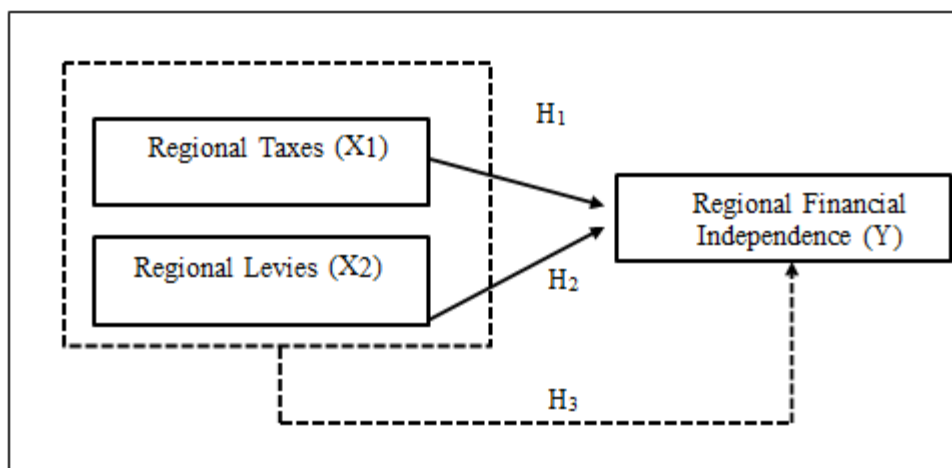


Figure 1.
Frame of Mind

RESEARCH METHOD

The impact of regional levies (X2) and regional taxes (X1) on the level of regional financial independence (Y) in Riau Province's districts and cities is investigated in this study using secondary data. The most recent version



of SPSS (Statistical Package for the Social Sciences) software will be used to process the data. Techniques for transforming unprocessed data into pertinent information that may be examined to address research questions are known as data processing techniques.

Secondary data is data obtained indirectly through an intermediary. Secondary data can be obtained through evidence, records, books, journals, or historical reports that have been compiled in archives or documentary data. Secondary Data that is quantitative. Quantitative research aims to obtain data using statistical procedures so that the data obtained can be developed through a systematic model and linked to the theory or hypothesis in question (Arviyanda et al., 2023).

RESULTS AND DISCUSSION

Data Analysis Results

Table 1.
Descriptive Statistics of Regional Taxes and Regional Levies

Variable	N	Minimum	Maximum	Average	Standard Deviation
Taxes Regions	72	12.030.000.000	822.840.000.000	132.302.499.999	176.989.416.479
Retribution Regions	72	1.150.000.000	51.540.000.000	11.179.194.444	10.597.025.225
Level Independence (%)	72	5.10	76.53	139.178	112.274

(Source: Processed Data, 2025)

Table 1 indicates that 72 observations were used as data for this investigation. The information comes from many districts and cities and includes regional levies, regional taxes, and regional financial independence levels. The lowest value in the Regional Tax variable was IDR 12,030,000,000, which happened in Meranti Regency in 2020; the highest value was IDR 822,840,000,000, which happened in Pekanbaru in 2024. Regional tax revenues vary significantly between areas, as seen by the average value of IDR 132,302,499,999 and the standard deviation of IDR 176,989,416,479.

Furthermore, in the Regional Levy variable, the minimum value of IDR 1,150,000,000 occurred in the Meranti Islands Regency in 2021, while the maximum value was recorded at IDR 51,540,000,000 in Dumai City in 2024. The average regional levy is IDR 11,179,194,444, with a standard deviation of IDR 10,597,025,225, which demonstrates that the acquisition of taxes varies significantly between geographies and observation years. The Regional



Financial Independence Level variable has a minimum value of 5.10% and a maximum value of 76.53%. The average value of the Regional Financial Independence Level is 139.178%, with a standard deviation of 112.274. This indicates that there is an inequality in the level of fiscal independence between districts/cities, where some regions have much higher fiscal capacity than others.

Table 2.
Description of Regional Financial Independence Level

Regency/ City	Regional Financial Independence Level (%)						Mean
	2019	2020	2021	2022	2023	2024	
Bengkalis	5.99	8.63	6.57	10.50	14.94	8.64	9.21
Indragiri Hilir	7.65	9.11	11.47	8.85	8.43	10.04	9.25
Indragiri Hulu	7.13	7.83	8.13	8.08	6.89	6.91	7.495
Kampar	9.59	10.40	10.78	10.72	10.36	14.69	11.09
Kuantan Singingi	5.16	5.10	7.06	5.85	13.42	8.45	7.50
Pelalawan	9.15	9.85	9.98	12.08	10.10	10.97	10.355
Rokan Hilir	5.53	5.71	7.10	6.74	6.60	17.85	8.255
Rokan Hulu	9.23	6.63	9.67	6.86	8.05	9.03	8.245
Siak	11.87	13.75	13.87	10.69	28.93	22.76	16.97
Meranti	6.70	6.20	9.29	7.63	11.58	8.59	8.331
Pekanbaru	29.97	26.42	29.28	32.22	31.45	33.22	30.42
Dumai	21.98	25.86	28.49	33.86	25.86	33.85	28.31

(Source: Processed Data, 2025)

Table 2 illustrates the various geographical differences in the degree of regional financial independence in Riau Province's Regencies/Cities from 2019 to 2024. Pekanbaru City and Dumai City have historically been the with the highest level of financial independence from year to year, while Kuantan Singingi Regency, Meranti Regency, and Indragiri Hilir Regency tended to be in the lowest position during the research period.

When viewed from the entire six-year period, the minimum value of the regional financial independence level occurred in Kuantan Singingi



Regency in 2020 with a value of 5.10%, while the maximum value occurred in Dumai City in 2024 with a value of 33.85%. Based on the category of regional financial independence, all districts in Riau in general are still in the very low category (0-25%), while Pekanbaru City and Dumai City are in the low category (25-50%) and are the two most fiscally independent regions in Riau Province.

Overall, it can be concluded that most districts/cities in Riau Province are still highly dependent on the central government for regional financing, and only Pekanbaru and Dumai have shown better fiscal capabilities than other regions.

Table 3. Description of Regional Taxes

Table with 7 columns: Regency/City, 2019, 2020, 2021, 2022, 2023, 2024. Rows include Bengkalis, Indragiri Hilir, Indragiri Hulu, Kampar, Kuantan Singingi, Pelalawan, Rokan Hilir, Rokan Hulu, Siak, Meranti, Pekanbaru, and Dumai.

(Source: Processed Data, 2025)

Based on regency/city regional tax data in Riau Province in 2019–2024, it can be seen that the contribution of regional taxes between regions shows significant variations from year to year. Pekanbaru City has consistently been the area with the highest regional tax realization throughout the research period, followed by Dumai City and several districts such as Kampar and Siak in certain years.

Meanwhile, Meranti Islands Regency occupies the position as the



region with the lowest regional taxes every year, followed by Kuantan Singingi and Indragiri Hilir. This pattern shows a gap in regional tax revenue between districts/cities, which indicates a difference in fiscal capacity and the ability to manage regional revenue sources. Urban areas with greater economic activity, such as Pekanbaru and Dumai, have proven to be able to generate much higher tax revenue than districts with a more limited economic base.

Table 4. Description of Regional Levy

Regional Levy Rupiah (000)						
Regency/City	2019	2020	2021	2022	2023	2024
Bengkalis	10.230.000	8.960.000	10.330.000	11.710.000	13.080.000	9.850.000
Indragiri Hilir	6.440.000	2.990.000	5.360.000	3.800.000	3.940.000	4.460.000
Indragiri Hulu	4.430.000	3.130.000	3.530.000	3.290.000	3.360.000	4.750.000
Kampar	9.060.000	10.990.000	12.780.000	8.920.000	11.560.000	9.780.000
Kuantan Singingi	4.580.000	3.980.000	3.870.000	4.290.000	5.010.000	4.810.000
Pelalawan	4.910.000	5.510.000	5.520.000	14.870.000	6.810.000	5.970.000
Rokan Hilir	1.710.000	3.720.000	3.030.000	3.030.000	3.750.000	3.120.000
Rokan Hulu	7.010.000	6.440.000	6.480.000	8.210.000	7.870.000	5.770.000
Siak	20.050.000	20.260.000	18.630.000	19.580.000	18.770.000	22.620.000
Meranti	1.560.000	1.660.000	1.150.000	1.340.000	1.260.000	6.492.000
Pekanbaru	35.970.000	30.540.000	23.160.000	16.500.000	22.270.000	24.020.000
Dumai	31.100.000	32.670.000	23.780.000	32.210.000	40.770.000	51.540.000

(Source: Processed Data, 2025)

It is evident that revenue levies exhibit erratic patterns and differ considerably between areas based on the growth of regency/city regional levies in Riau Province over the 2019–2024 timeframe. For the majority of the research years, Dumai City and Pekanbaru City continuously had the greatest levy collections, which was indicative of the high level of economic activity and the substantial capacity of administered public services by the local government.

On the other hand, the districts of Meranti Islands, Indragiri Hulu, and Rokan Hilir are generally in the lowest position in levy revenue,



showing relatively limited fiscal capacity and low potential for regional levy collection. This inequality indicates a difference in the ability of regions to optimize PAD sources, especially from the levy sector.

Normality Test

Table 5. Normality Test

	N	Normal Parameters Percentage (%)		Test Statistics	Monte Carlo Sig (2 Tailed)
		Average	Standard Deviation	Percentage (%)	Percentage (%)
Unstandardized Residual	72	0.000000 0	0,39787224	0,112121591	0.25d

(Source: Processed Data, 2025)

The Monte Carlo Sig. (2-tailed) value was 0.25, indicating that the value was more than 0.05 (5%), according to Table 5's findings of the normality test using the One-Sample Kolmogorov-Smirnov Test with a sample number of 72 data. Therefore, it may be said that the residual data is distributed normally, so that the assumption of normality in the regression test has been met.

Multicollinearity Test

Table 6. Multicollinearity Test

Variable	Collinearities Tolerance Statistics	VIF	t	sig
	Percentage (%)			
Constanta			5.656	0.001
Regional Taxes	0.342	2.922	2.750	0.008
Regional Levy	0.342	2.922	2.712	0.008

(Source: Processed Data, 2025)

Based on Table 6, the results of the multicollinearity test show that the two independent variables, namely Regional Taxes and Regional Levies, have a Tolerance value of 0.342 which means greater than 0.10, and a VIF value of 2.922 which means less than 10. Thus, it can be concluded that the regression model in this study is free from multicollinearity. This means that there is no high correlation between independent variables, so each variable can be used to explain the regression model independently.

Heteroscedasticity Test with Glejser Test**Table 7.****Heteroscedasticity Test with Glejser Test**

Variable	Standardized Coefficients	Coefficients Std. Error	t	sig
Percentage (%)				
Constanta		0.895	1.217	0.228
Regional Taxes	-0.284	0.059	-1.404	0.165
Regional Levy	0.176	0.063	0.870	0.387

(Source: Processed Data, 2025)

Based on Table 7, it can be seen that the significance value of the Regional Tax variable is 0.165 which is greater than 0.05, while the significance value of the Regional Levy variable also shows the number 0.387 which is equal to 0.05. The significance value of the constant was recorded at 0.228 and was still above the threshold of 0.05. Since the entire significance value of the independent variable is above 0.05 according to the terms of the Glejser test, the model is considered to be heteroscedasticity qualified and suitable for further analysis.

Autocorrelation Test**Table 8.****Autocorrelation Test**

Models	R	R Square	Adjusted Square	Durbin-Watson
1	0.730a	0.534	0.520	2.057

(Source: Processed Data, 2025)

Based on the results shown in Table 8, the Durbin-Watson value obtained is 2.057%. Since the Durbin-Watson value in this model is 2.057%, and the value is still in the range of 1.5–2.5, it can be concluded that the regression model does not experience autocorrelation. This means that the residual value of one observation is not affected by the residual of the other observations. This condition suggests that the regression model has a random residual pattern, so that it can be considered stable and feasible to use.

Multiple Linear Regression Test**Table 9.****Multiple Linear Regression Test**

Variable	Unstandardized Coefficients B	Coefficients Std. Error	t	sig
Percentage (%)				
Constanta	7.221	1.277	5.656	0.001
Regional Taxes	0.230	0.084	2.750	0.008
Regional Levy	0.245	0.090	2.712	0.008

(Source: Processed Data, 2025)

From this equation, the statement of the multiple linear regression analysis yields the following results: A constant of 7,221% indicates that the degree of regional financial independence is 7,221% if the regional tax and regional levy variables have values of 0. A regional tax of 0.230% indicates that the degree of regional financial independence is 0.230% if regional levies and taxes have a fixed value. The 0.245% regional levy indicates that if the total amount of regional levies and taxes is of fixed value, the level of regional financial independence will decrease by 0.245%.

T-test (Partial)**Table 10.****Statistical Value of Coefficient of Determination, T Test**

Variable	Unstandardized Coefficients B	Coefficients Std. Error	t	sig
Percentage (%)				
Constanta	7.221	1.277	5.656	0.001
Regional Taxes	0.230	0.084	2.750	0.008
Regional Levy	0.245	0.090	2.712	0.008

(Source: Processed Data, 2025)

Table 10 indicates that the Regional Tax variable's significance value is $0.008 < 0.05$. Therefore, it may be said that Hypothesis (H1) is supported and Hypothesis (H0) is rejected, indicating that regional taxes have a rather considerable impact on the degree of regional financial independence. Additionally, the Regional Levy variable has a significance value of $0.008 < 0.05$. These findings support the acceptance of Hypothesis (H2) and the rejection of Hypothesis (H0), indicating a substantial partial effect between Regional Levy on the Level of Regional Financial Independence.



F Test (Simultaneous)

Table 11.
Statistical Value of Coefficient of Determination, Test F

Models	Sum of Square	Mean Square	F	Sig
Percentage (%)				
Regression	12.858	6.429	39.469	0.001
Residual	11.239	0.163		
Total	24.098			

(Source: Processed Data, 2025)

Table 11 indicates that the F test's significance value is $0.001 < 0.05$, indicating that H_5 is accepted and H_0 is rejected. This demonstrates that the degree of regional financial independence is significantly impacted by the factors of regional taxes and levies at the same time.

Coefficient of Determination (R2)

Table 12.
Determination Coefficient Test Results (R2)

Models	R	Determination (R2)	Adjusted Square
1	0.730a	0.534	0.520

(Source: Processed Data, 2025)

Table 12 indicates that there is a substantial association between the variables of regional taxes and levies on the degree of regional financial independence, with a correlation value or relationship (R) of 0.730. Regional taxes and levies jointly account for 53.4% of the variance in the degree of regional financial independence, according to the determination coefficient (R2) value of 0.534. In the meanwhile, an adjusted capacity model is shown by the Adjusted R Square value of 0.520, which demonstrates that these two factors have an impact on 52.0% of regional financial independence. Other factors not included in this study accounted for the remaining 48.0%. model.

Regional Financial Independence Level

Riau Province's districts and cities still have a low degree of financial independence, which indicates that regional taxes and levies do not contribute optimally to regional finance. Due to its more advanced economic operations, the city of Pekanbaru has a higher degree of independence than most districts, which still rely heavily on the central government.

This result is consistent with studies by Khasanah & Susilowati (2025) and Yulia & Abbas (2023), which demonstrate that inadequate PAD



management, particularly from regional taxes and levies, is the reason for the low level of regional fiscal independence. Thus, improving PAD through more efficient tax collection and levies is a crucial endeavor to boost Riau Province's regional financial independence.

The Effect of Regional Taxes on the Level of Regional Financial Independence

The significance value of $0.008 < 0.05$ indicates that regional taxes have a positive and substantial impact on the degree of regional financial independence, according to the study's findings. This implies that a region's ability to meet its financial demands will increase with its level of regional tax collection. Since they make up the majority of PAD, regional taxes including PKB, BBNKB, hotel, restaurant, and entertainment taxes are crucial to boosting regional fiscal capacity. These results are consistent with the study of (Afandi et al., 2024) and (Primahadi & Kurniawan, 2021) which states that regional taxes contribute directly to increasing PAD and fiscal independence. Thus, regional taxes have proven to be the main factor in increasing the financial independence of Regencies/Cities in Riau Province.

The Effect of Regional Levies on the Level of Regional Financial Independence

The results of the study show that regional levies have a positive and significant effect on the level of regional financial independence, as evidenced by a significance value of $0.008 < 0.05$. This means that the higher the revenue levy, the greater the ability of the regions to finance their fiscal needs independently. Levies derived from public services such as parking, markets, health, and hygiene are sources of PAD that support the increase in regional fiscal capacity. Regions with better quality of public services tend to receive larger levies, thus encouraging increased regional financial independence.

The Effect of Regional Taxes and Regional Levies on the Level of Regional Financial Independence

The degree of regional financial independence is significantly impacted simultaneously by regional levies and taxes. The capacity of regions to independently fund their fiscal demands is directly increased by a rise in this second variable, which is the primary component of PAD. These results are consistent with the study of (Rahmayani & Kurnadi, 2022) It claims that a successful tactic for promoting regional budgetary independence is the mix of taxes and levies. This is supported by studies conducted by (Dewantoro, 2022) It claims that both of these factors significantly improve fiscal independence at the same time. Therefore, the study's findings support the idea that regional levies and taxes play a



significant role in boosting the financial independence of Riau Province's districts and towns.

CONCLUSION

According to a number of conclusions drawn from the study "The Influence of Regional Taxes and Regional Levies on the Level of Regional Financial Independence in Regencies/Cities in Riau Province for the 2019-2024 Fiscal Year," the contribution of regional taxes and levies to PAD has not been optimal, which is why the level of regional financial independence in Riau Province is still relatively low. Raising regional taxes can boost regional fiscal capacity since they have a favorable and substantial impact on the degree of regional financial independence. Despite making a lower contribution than regional taxes, regional levies have a favorable and considerable impact on the degree of regional financial independence. The degree of regional financial independence is significantly impacted by both regional levies and taxes.

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