

Effectiveness and contribution of retribution and local taxes to the increase of local revenue of DKI Jakarta

Subjects
Accounting and
Auditing

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ABSTRACT

Purpose: This study aims to analyze the effectiveness and contribution of local levies and taxes to increasing local revenue. This analysis is based on Article 5 of Law Number 33 of 2004 concerning Regional Original Revenue and Law Number 28 of 2009 concerning Regional Taxes, and Regional Levies applied in DKI Jakarta for the 2017-2019 Period.

Methods: The method used in this research is descriptive qualitative research with the associative process. For data collection, researchers conducted oral interviews, observation, and documentation. In collecting data, the subject of this research is the DKI Jakarta Regional Revenue Agency, and the object is the 2017-2019 Regional Original Revenue sourced from local levies and local taxes in DKI Jakarta.

Findings: The results of this study indicate that Regional Retribution Revenue and Regional Tax Revenue in DKI Jakarta are effective in increasing local revenue. The contribution of local tax revenue in DKI Jakarta is outstanding. However, the contribution of local levy revenue in DKI Jakarta is less significant in increasing local revenue.

Practical Implications: This study shows that local levy and tax revenues in DKI Jakarta effectively increase local revenue, with an excellent contribution of local taxes. However, the contribution of local retribution is still minimal, so the government needs to pay more attention to this sector. To maximize own-source revenue, the government of DKI Jakarta is advised to improve the management strategy of retribution and create innovations that attract public participation in retribution collection.

Article History:

Received: 10 Jan 2024
Revised: 5 Feb 2024
Accepted: 10 Feb 2024
Online: 14 Feb 2024

Keywords

Regional Levies, Local
Taxes, Regional Original
Revenue

Reviewing Editor

Muljanto Siladjaja



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Journal of Public Auditing
and Financial
Management

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Abstrak

Tujuan: Penelitian ini bertujuan untuk menganalisis efektivitas serta kontribusi retribusi daerah dan pajak daerah terhadap peningkatan pendapatan asli daerah. Analisis ini didasarkan pada Pasal 5 Undang-Undang Nomor 33 Tahun 2004 tentang Pendapatan Asli Daerah, serta Undang-Undang Nomor 28 Tahun 2009 mengenai Pajak Daerah dan Retribusi Daerah yang diterapkan di DKI Jakarta Periode 2017–2019.

Metode: Metode yang digunakan dalam penelitian ini adalah penelitian kualitatif deskriptif dengan metode asosiatif. Untuk pengumpulan data, peneliti melakukan wawancara lisan, observasi, dan dokumentasi. Dalam pengumpulan data, subjek penelitian ini adalah Badan Pendapatan Daerah DKI Jakarta, dan objeknya adalah Pendapatan Asli Daerah tahun 2017–2019 yang bersumber dari retribusi daerah dan pajak daerah di DKI Jakarta.

Hasil: Hasil penelitian ini menunjukkan bahwa Penerimaan Retribusi Daerah dan Penerimaan Pajak Daerah di DKI Jakarta efektif dalam meningkatkan pendapatan asli daerah di DKI Jakarta. Kontribusi Penerimaan Pajak Daerah di DKI Jakarta sangat baik dalam meningkatkan Pendapatan Asli Daerah. Namun, Kontribusi Penerimaan Retribusi Daerah di DKI Jakarta kurang signifikan dalam meningkatkan pendapatan asli daerah.

Implikasi Praktis: Penelitian ini menunjukkan bahwa penerimaan retribusi dan pajak daerah di DKI Jakarta efektif dalam meningkatkan pendapatan asli daerah, dengan kontribusi pajak daerah yang sangat baik. Namun, kontribusi retribusi daerah masih minim, sehingga pemerintah perlu lebih memperhatikan sektor ini. Untuk memaksimalkan pendapatan asli, pemerintah DKI Jakarta disarankan untuk meningkatkan strategi pengelolaan retribusi dan menciptakan inovasi yang menarik partisipasi masyarakat dalam pemungutan retribusi.

Kata Kunci: Retribusi Daerah, Pajak Daerah, Pendapatan Asli Daerah

1. Introduction

Local Revenue (PAD) is an essential element in the context of local government, where revenue collected based on local regulations is a financial resource for a region. In an increasingly complex globalization era, local revenue management is becoming increasingly urgent to discuss. Decentralization and regional autonomy require strengthening local financial capacity so local governments can adequately carry out their functions and responsibilities. Therefore, analysis of local own-source revenues (PAD), including the contribution of retribution and local taxes, is critical to improving community welfare and regional development. PAD is revenue obtained from collecting local taxes and levies, which is recognized as an increase in the value of net assets, as regulated in various laws. This shows that taxes and levies function not only as a means of collecting money but also as an instrument to achieve the social and economic goals of the community. As the root of many local welfare policies lies in effective and efficient revenue management, the public and stakeholders need to understand the critical role of PAD in the context of the local economy.

Previous research on own-source revenue (PAD) has been extensive, focusing on the effectiveness and contribution of different taxes and levies at the local level. However, many of these studies have not examined the impact of recent policies such as Government Regulation No. 10 of 2021. Therefore, more recent research is needed to evaluate the implementation of the regulation in the context of DKI Jakarta. Policy adjustments at the local level also provide opportunities for more in-depth analysis of aspects not identified in previous studies. Although

many studies discuss PAD, there is still a gap in understanding the concrete effect of retribution and local taxes on the increase of PAD in DKI Jakarta after implementing the latest policy. Most studies do not specialize in the specific impact of regulatory changes or ignore the comparison of revenue trends. Therefore, the available knowledge assets show weaknesses regarding more specific local contexts and an understanding of how new policies can improve or change local revenue management.

This study aims to identify the effectiveness and contribution of retribution and local taxes to the increase of regional revenue in DKI Jakarta during the period 2017-2019. By focusing on the impact of recent policies, the results of this study can provide benefits for local governments in making better decisions and strategizing in PAD management. In addition, the practical contribution of this study is expected to offer insights to stakeholders and the public, encourage their participation in tax and levy collection, and strengthen accountability and transparency in local financial management

2. Theoretical Background & Hypotheses

Definition of Regional Original Revenue (PAD)

According to Anggoro (2019: 31), Regional Original Revenue is the revenue obtained by the local government to implement government activities, services to the community, and the utilization of resources owned by the local government. The high PAD received in a region will reduce the level of dependence of the Regional Government on the Central Government, which will impact reducing funding from the APBD. Therefore, PAD is often used to indicate a region's progress level. However, local governments are strictly prohibited from imposing levies on the public that will result in high-cost economies and are also forbidden from making local regulations that may hinder population mobility.

Regional Retribution

According to Munawir (1997), retribution is a government contribution that can be imposed by force. Still, this imposition is economic because anyone who feels they do not receive services from the government will not be charged. Meanwhile, according to Halim (2007), retribution is a levy made by the government as a result of services provided by the local government that are enjoyed directly individually by the community; its implementation is based on applicable regulations.

Local Tax

According to Boediono in Lutfi (2006:23), the definition of local taxes is viewed from the party authorized to collect them. If the central government collects the tax, it is referred to as a state or central tax. Meanwhile, taxes collected by local governments are referred to as local taxes (Anggoro, 2019: 46).

Effectiveness

According to Ravianto (2014: 11), effectiveness measures one's ability to produce output as expected and assess how well the work has been done. Every job done with good planning and delivering what is expected can be effective.

Contribution

According to Dany H. (2006: 264), contribution is defined as contribution or support. Meanwhile, according to Yandianto (2020: 282), contribution is defined as money contributed to the association or donation. From these two expert opinions, every individual or group that provides support for an activity so that the activity can be carried out can be said to contribute. Contribution can be defined as a person's involvement in taking a role that has a social and economic impact. (Muliadi, 2015)

Conceptual framework

Flow of Determining the Effectiveness and Contribution of Regional Taxes and Levies to PAD

Regional autonomy is the right, authority, and obligation of the region to be able to manage all of its regional affairs, both the interests of society and government; regional autonomy applies in Indonesia through Law Number 12 of 2008 concerning the second amendment to Law Number 32 of 2004 concerning Regional Government. To implement regional autonomy, a region needs broader, real, and responsible authority, especially in utilizing and managing the potential resources that exist in each area, to meet the implementation of the demands of globalization. PAD acts as a source of income; through this role, the government is given the right or authority to fund the implementation of regional autonomy according to its potential. Therefore, local governments are required to maximize PAD management. As stipulated in Law Number 28 of 2009, PAD can be obtained through the collection of local taxes and local levies. To achieve the right target, local governments must always maximize the realization of local taxes and local levies, therefore, the amount of local tax contribution and its effectiveness in increasing PAD. The model can be seen in Figure 1



Figure 1. Conceptual framework

3. Methods

This study uses a qualitative approach using primary data. The primary data was collected through interviews and information from the DKI Jakarta Regional Revenue Agency (Bapenda) during 2017-2019. In addition, this study uses a descriptive method to analyze the data.

Measurement

Effectiveness of Regional Taxes and Levies

Effectiveness of Regional Tax $(\text{Realization of Regional Tax} / \text{Target of Regional Tax}) \times 100\%$

Effectiveness of Regional Retribution $(\text{Realization of Regional Retribution} / \text{Target of Regional Retribution}) \times 100\%$

Table 1. Criteria for assessing the effectiveness of regional retribution and taxes

Percentage	Criteria
Above 100%	Very Effective
90% – 100%	Effective
80% – 90%	Quite Effective
60% – 80%	Less Effective
Less than 60%	Ineffective

Source: *Kementerian Dalam Negeri, Kepmendagri No. 690.900.327 Tahun 2006*

Regional Tax and Levy Contributions

Regional Retribution Contribution $(\text{Realized Regional Retribution} \div \text{Realized Locally-Generated Revenue}) \times 100\%$

Local Tax Contribution $(\text{Realized Local Tax} \div \text{Realized Locally-Generated Revenue}) \times 100\%$

Table 2. Classification of Percentage of Regional Taxes and Levies Contribution Criteria

Contribution Percentage	Criteria
0% – 10%	Very Poor
10% – 20%	Poor
20% – 30%	Fair
30% – 40%	Fairly Good
40% – 50%	Good
Above 50%	Very Good

Source: *Kementerian Dalam Negeri, Kepmendagri No. 690.900.327 Tahun 2006*

4. Results and Discussion

Effectiveness and Contribution of Local Retribution to PAD in DKI Jakarta for the 2017-2019 Period.

Calculating retribution effectiveness is required when analyzing the performance of local retribution management. According to the Ministry of Home Affairs, in the Decree of the Minister of Home Affairs No. 690.900.327 of 2006, if the final result of the calculation of the effectiveness of local retribution has reached a percentage of 80%, it can be said to be effective. Then, local retribution can be said to contribute to PAD if the final result of the calculation reaches a percentage of 40%. Suppose the collection of local retribution is done correctly and according to the procedure, and a final calculation is produced using these criteria. In that case, local retribution has an impact on increasing local revenue. To describe the level of effectiveness and contribution of local retribution, the researcher applies the effectiveness analysis formula as follows:

Table 3. The Effectiveness of Regional Levies on PAD 2017-2019

Year	Target	Realization	Effectiveness (%)	Criteria
2017	Rp 680.152.300.000	Rp 624.137.343.759	91.76%	Effective
2018	Rp 671.490.000.000	Rp 578.555.603.994	86.16%	Fairly Effective
2019	Rp 710.131.000.000	Rp 587.535.570.632	82.74%	Fairly Effective
Total	Rp 2.061.773.300.000	Rp 1.790.228.518.385	86.83%	Fairly Effective

Based on Table 3, local levy revenue in DKI Jakarta tends to increase, but when viewed from the realization, it has not yet reached the target. In 2017, the effectiveness rate of local levies reached 91.76%, which was the highest result during the 3 periods. It then decreased by 5.60% in 2018 to 86.16% and again decreased by 3.42% in 2019. The results of this calculation are reinforced by an interview with the Head of the Extension Implementation Unit, Andri Maulidi Rijal, SE, MM (Data and Information Center Unit of BaPENDA DKI Jakarta Province). The researcher asked about the factors that cause local retribution always not to reach the target but still categorized as effective; he stated

“There are two influencing factors: the economic factor, the main indicator in the revenue and realization of local taxes and levies, and the public awareness itself. Retribution is a payment for services provided by the government, so the realization of retribution is always small; it depends on whether the community wants to use government facilities or services. And indeed, the revenue is not too big because there are not so many facilities provided by the government in DKI Jakarta.”

Table 4 shows that the percentage contribution of regional retribution in DKI Jakarta to PAD for 3 years, namely 2017-2019, tends to decrease and does not even reach 10%.

Table 4. Contribution of regional levies to the increase in PAD in 2017-2019

Year	Target	Realization of Retribution	Realization of PAD	Contribution (%)
2017	680.152.300.000	624.137.343.759	43.901.488.807.743	1.42%
2018	671.490.000.000	578.555.603.994	43.327.136.602.811	1.34%
2019	710.131.000.000	587.535.570.632	45.707.400.003.802	1.29%
Total	2.061.773.300.000	1.790.228.518.385	132.936.025.414.356	1.35%

Note: In Rupiah currency

However, when viewed from the realization figure against the target, it has fluctuated. This is reinforced by an interview with Mrs. Herlina Ayu (Staff of Data and Information Center of BAPENDA DKI Jakarta Province); she stated:

"The contribution of local levies to PAD is not too large; this is due to public awareness factors and state economic factors as well; yes, plus this levy is not coercive like local taxes, so for a contribution whose criteria is around 40% we cannot reach it, let alone for effectiveness which is almost 80% of the target to be said to be effective. And in 2018, retribution was at its lowest point in terms of realization compared to other years."

The understanding that the researcher can conclude is that the contribution of local retribution when compared to local tax is very different because the scope of local retribution is minimal; in contrast to local tax, which has a broader scope, the nature of retribution is not coercive, so it depends on public interest. The total contribution of local retribution revenue to PAD during the 2017-2019 period is very far from the 10% figure; in this case, the local government should pay more attention and make efforts to increase local retribution revenue. Then, for the effectiveness of local retribution in DKI Jakarta in 2017-2019, according to the Regulation of the Minister of Home Affairs No. 690.900.327 of 2006, it is still included in the category of quite effective because the calculation results reach a percentage of 80%. This is again proven by the results of the researcher's calculations in Table 3, which shows that the effectiveness of regional levy revenue on increasing PAD in DKI Jakarta is quite effective. Although the revenue has not been optimized due to lack of interest and public awareness, local retribution is still included in the effective category.

Effectiveness and Contribution of Local Taxes to PAD in DKI Jakarta for the 2017-2019 Period.

The effectiveness of local taxes is a measure of the success of government administration in achieving its goals. A local tax can be effective if the percentage has reached 80% (Ministry of Home Affairs, Ministry of Home Affairs No. 690.900.327, 2006). Local tax contribution analysis determines how much local taxes contribute to PAD. In this case, according to the regulation of the Ministry of Home Affairs No. 690.900.327 regarding the criteria for local levy revenue, it can be classified from very bad to the best criteria, terrible criteria are 0.00%-10%, while the best criteria if the contribution can reach a percentage of >50%. To follow up on the effectiveness of retribution revenue, the researcher applies the calculation of effectiveness analysis formula as follows:

Tabel 5. Effectiveness of Regional Taxes on PAD 2017-2019

Year	Target	Realization	Effectiveness	Criteria
2017	35.539.500.000.000	36.500.782.266.176	103%	Effective
2018	38.125.000.000.000	37.538.912.327.312	98%	Effective
2019	44.540.000.000.000	40.298.122.505.326	90%	Effective
Total	118.204.500.000.000	114.337.817.098.814	96.73%	Very Effective

Note: In Rupiah currency

It is easy to see from the realization, but when viewed from the level of effectiveness, local tax revenues tend to decline. In 2017, the effectiveness rate of local taxes exceeded the target of 103%, then decreased by around 5% in 2018 to 98%, and again reduced by 8% in 2019 to 90%. The level of effectiveness received by local taxes in DKI Jakarta in 2017-2019 averages 96.73%. In general, the percentage of local tax revenue is in the effective criteria, although it tends to decrease. Then, these results were reinforced by Mr. Andri Maulidi Rijal, SE, MM; the researcher asked why, in 2018-2019, it tended to decrease.

“For local taxes, there is no decrease, in contrast to local retribution, of course, every year, tax revenue must always increase because our target also increases every year, and of course, the revenue also increases, but if the target realization is not always 100% because many factors cause it. In 2017, there was a policy in the form of incentives from the central government called the Suncet Policy; we also had a positive impact from this policy because many people flocked to pay BPHTB so that in 2017, we could exceed the target “.

Table 6. Contribution of local taxes to the increase in PAD in 2017-2019

Year	Target	Tax Realization	PAD Realization	Contribution	Criteria
2017	35.539.500.000.000	36.500.782.266.176	43.901.488.807.743	83.14%	Very Good
2018	38.125.000.000.000	37.538.912.327.312	43.327.136.602.811	86.64%	Very Good
2019	44.540.000.000.000	40.298.122.505.326	45.707.400.003.802	88.17%	Very Good
Total	118.204.500.000.000	114.337.817.098.814	132.936.025.414.356	86.01%	Very Good

Note: In Rupiah currency

From the results of the researchers' calculations in Table 6, the percentage contribution of local taxes to increasing PAD gets perfect criteria, where every year during 2017-2019, the realization of local tax targets has consistently increased significantly. In 2017, the contribution of local taxes amounted to 83.14%. In 2018, it increased by around 5% to 86.64%; in 2019, it increased again to 88.17%, where the percentage was the most significant contribution figure during the three periods, namely 2017-2019. The total calculation of the contribution of local taxes is 86.01%; of course, this percentage has perfect criteria. This was reaffirmed by the results of an interview with Mrs. Herlina Ayu in an interview with researchers; she stated:

"PAD consists of 7 elements in its revenue; local taxes alone in 2017, for example, contributed 49.64% to PAD. This figure is quite significant, and of the seven elements, local taxes are the most important in contributing to PAD. This is in contrast to local retribution, which only contributed 0.85% in that year and did not even reach 1% of the total PAD. So, if compared, it is very far because it is 1 to 50"

The understanding that researchers can conclude can be seen from Table 5: the effectiveness of local tax revenue in DKI Jakarta in 2017-2019 is in the effective category because the total calculation is > 80%. Although in the last 2 periods, the realization of local taxes did not reach the target, when viewed from the local tax revenue figures, it continues to increase, especially in 2017, where revenue can exceed the target. Increased local tax revenue in 2017. This also applies to the contribution of local taxes to PAD in DKI Jakarta, which also has perfect criteria; the total calculation of local tax contributions is 86.01%,

5. Conclusion

Based on interviews with the PUSDATIN unit of DKI Jakarta BAPENDA related to the effectiveness and contribution of local levies and taxes to the increase in Regional Original Revenue (PAD) for the 2017-2019 period, it can be concluded that the effectiveness of local levies in DKI Jakarta is categorized as effective even though it has not been maximized, with results above 80%. However, the contribution of local levies in increasing PAD is classified as significantly less effective, with a result of less than 40%. In contrast, the effectiveness of local tax revenue is declared effective, and its contribution is recorded as very good, reaching more than 40%. Although this research has been conducted according to scientific procedures, there are some limitations. First, respondents focused more on local tax during the interview, so information on local retribution was limited. The researcher tried to conduct re-interviews with related units but was constrained by the COVID-19 pandemic, which caused difficulties in access and communication. In addition, the online qualitative method faced network disruptions, which resulted in problems in understanding explanations from respondents. This limitation is also reflected in the difficulty of obtaining additional respondents due to the merging of units, affecting information availability. For the DKI Jakarta Provincial government, it is recommended that they pay more attention to local tax and levy revenues, which play an essential role in increasing PAD. Local governments must also innovate to create new facilities to increase levy revenues. Future researchers should develop research by adding other variables and performing more detailed calculations to obtain valid results. Increasing the number of respondents from various agencies is also highly recommended to broaden insights and explore research results from multiple perspectives.

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Acknowledgment

the authors are grateful to the various reviewers for their constructive comments in shaping the manuscript.

Funding

Not applicable

Conflicts of interest/ Competing interests:

The authors have no conflicts of interest to declare that are relevant to the content of this article.

Data, Materials and/or Code Availability:

Data sharing is not applicable to this article as no new data were created or analyzed in this study

Publisher's Note

Imperium Research Institute remains neutral with regard to jurisdictional claims in published maps and institutional affiliations

Cite this paper:

Heryanti, S, W., & Dadang, R. (2024). Analysis of the effectiveness of using the Sakti application at the Center for Global Health Policy and Health Technology. *Journal of Public Auditing and Financial Management*, (1), 1-12. <https://doi.org/10.36407/jpafm.v4i1.1620>