

# An Implementation of Restaurant Tax Policy to Increase Local Revenues in Gorontalo City

ISMET SULILA

Program Study of Public Administration Faculty of Economics, Universitas Negeri Gorontalo  
email: ismet.sulila@gmail.com

**Abstract.** This paper investigates the implementation of restaurant tax policy to increase local revenue in Gorontalo City, including factors determining the effectiveness of tax revenue. The objective of this study is to develop an effective tax revenue policy model for the restaurant sector by considering a number of internal and external aspects. The steps of this research comprise data collection, data reduction, data display, and conclusion drawing. The findings are confirmed through a focus group discussion with related stakeholders. Research result shows that the implementation of restaurant tax policy is not that effective. This is reflected on the issues concerning human resources, facilities and infrastructure, the attitude of the implementer, and bureaucratic structure. Other determining factors are geographical conditions, demography, natural resources, community culture, and the development of the political climate. The finding also suggests that the involvement of the society is central to the success of the implementation of tax policy.

*Keywords:* Policy, governance, tax

## Introduction

National economic development during the New Order era that was more focused on economic growth had not brought positive development for many regions. The past 30 years of development was more focused on the capital city. Along with the demand of the government reformation, regional autonomy has been pushed to create changes, real and accountable autonomy with the implementation of the new Undang – Undang (henceforth called Law or UU) No. 32 of 2004 on Local Government and UU No. 33 of 2004 on Financial Balance between Central and Local Government. In general, the mission of the laws above is the willingness to increase public service and local public welfare, effectiveness, and efficiency of local natural resources and public involvement in sustainable local development.

Local revenue (henceforth called PAD) is one of the benchmarks to assess local capability in managing its own household that is a number of the budget which shows the ability of each region in collecting public fund for local development activities

(Nasara, 1997: 40). Therefore, PAD and its components need to be increased, thus the available budget can be used to fund the government expense that is the operational and development expenses.

In relation to this, increasing the PAD becomes a focus, either through better governance or through creating new sources of income, as well as through other strategies. According to Ibnu Syamsi (in Yakoub 2001:22), "in order to increase the PAD, local revenue objects need to be broadened. The intended revenue objects in this discussion are the taxpayers. The retribution also needs to be intensified, either by suppressing unnecessary expenses, increasing the retribution collection or through changing the system into a more profitable one."

In relation to local revenue, the Gorontalo Local Government as the capital of the Gorontalo province has created a policy on Local revenue related to the hotel/ restaurant tax. This was stipulated in Local Regulation (henceforth called as PERDA) No. 3 of 2005, which further amended by PERDA No. 3 of 2011 on restaurant tax. In

---

**Received:** April 17, 2018, **Revision:** Agustus 03, 2018, **Accepted:** December 10, 2018

**Print ISSN:** 0215-8175; **Online ISSN:** 2303-2499. DOI: <http://dx.doi.org/10.29313/mimbar.v34i2.3683.406-413>

Accredited B based on the decree No.040/P/2014, valid on February, 18, 2014 until February, 18, 2019. Indexed by DOAJ, Sinta, IPI

essence, this PERDA regulates the technical process of restaurant tax in Gorontalo city. The restaurant tax policy becomes the focus of this study as it significantly contributes to the local revenue components in the city. The initial findings on target and realization of tax in the last three years are presented in Table 1.

**Table 1**  
**Target and Realization of Tax**  
**Restaurant**

| No | Year | Target        | Realization   |
|----|------|---------------|---------------|
| 1  | 2014 | 1.000.000.000 | 590.048.632   |
| 2  | 2015 | 2.190.253.370 | 2.190.253.370 |
| 3  | 2016 | 2.620.000.000 | 2.669.464.306 |

Source: DPPKAD Gorontalo City 2016

In addition to the above data, additional data also discover that the tax revenue from 79 tax payers/restaurants in 2014 was Rp. 590.048.632, - out of the initial target of Rp. 1.000.000.000, - or that the realization of the restaurant tax revenue in this year was only 59 percent. Restaurant tax revenue in 2015 from 116 tax objects/restaurants was Rp. 2.190.253.370,-. It was above the initial target which was only Rp. 2.000.000.000. Furthermore, in 2016 the tax revenue from 130 restaurants was Rp. 2.669.464.306,- more than the initial target of Rp. 2.620.000.000,- or 101 percent.

These data show that there was a fluctuation of tax revenue. This fluctuation is due to the increased number of restaurants in Gorontalo city. In this sense, if the tax object number does not increase, then it is possible for the tax revenue to be constant. However, the reality shows that the capital of the province with the highest economic growth by 7% has impacted on the positive growth of new restaurants in Gorontalo city. It is shown by the increasing number of restaurant investors in this city. Along with this, the target set for restaurant tax revenue should match this trend. Thus, the local tax revenue from restaurant tax is parallel with the number of restaurants in this city. Such an increase in the number of investment in restaurants should also be followed by the policy improvement by taking into consideration various supporting and inhibiting factors of the intended policy. This research is significant to be carried out to find out the real potential of restaurant tax, to examine the policy implementation and various determining factors to make

the policy management of restaurant tax effective. Based on the above background, the focus of this study is to investigate the policy regarding the implementation of PERDA Number 3 of 2011 on Restaurant Tax and the contributing and inhibiting factors of the policy implementation in Gorontalo City administration.

## Research Method

This study is aimed at comprehensively studying and describing the implementation of the aforementioned regional regulation on restaurant tax revenue in increasing the local revenue in Gorontalo City. Since an in-depth study on the policy implementation was very complex that it was difficult to be collected and analyzed quantitatively, the author employed a qualitative descriptive method. This study was carried out for six months, starting from July to December 2017. The investigation was conducted at the economic part of the City Secretary Office and other agencies related to the focus of this study.

Data in this study involved primary and secondary data; the primary data were collected through several techniques, such as an interview with informants during the field study. Whereas, the secondary data were from other additional data that allowed the researcher to investigate problems of this study.

The informants -as the primary instrument for this study- are purposively determined by the researcher following the field observation as part of the empirical process. There are two types of informants i.e. the initial informant and key informants. The initial informants are those who were selected due to their knowledge or their ability to lead to people. Therefore, the selected informants can grow based on the lead found from the initial informants. The key informants are those who are considered to have information or knowledge on the subject of the research.

Data collection technique in this study involves observation, in-depth interview, and documentation. The data were from policymakers and policy formulator of this PERDA namely the City Mayor and Department of Local Revenue, Finance and Assets Management of the Gorontalo city; Policy executor: Head of Local Revenue unit and head of its sub-unit, as well as the implementer apparatus whose duties are to manage and collect the restaurant tax in Gorontalo city.

The collected data are descriptively analyzed. This type of analysis is intended to describe various social conditions in the implementation of this restaurant tax policy in Gorontalo and the social dimension that can be used to make the policy implementation becomes effective. The qualitative data analysis, as stated by Miles, Huberman, and Saldana (2014: 31-33) comprise three parallel processes, i.e. data condensation, data display, and conclusion drawing/verification. These processes are described as follows: (1) Data condensation. This stage refers to the selection, simplification, and transformation of the data which resemble almost all parts of the field notes, interview transcripts, and other documents and empirical materials. The data collection primarily focused on communication, resources, attitudes and bureaucratic structures. In addition, it included the geographic conditions and demography, economy and technological progress, community participation and the development of a political climate in the region; (2) Data display. Data display consists of data organizing, piecing the information together that enable the conclusion drawing and further action. Data display helps to understand a particular process, including indepth analysis or taking action based on the understanding; (3) Conclusion drawing. The next crucial stage is conclusion drawing and verification. From data collection, a quantitative analyzer starts to quest for the meanings of things, noting the pattern of description, possible configurations, cause and effect of relationship, and propositions. The final conclusion may not arise until the end of the data collection process. It depends on the extent of field notes, their coding, and storage, verification method used, as well as the researcher's ability and the academic demand. Within the context of this study, verification is reached in the form of conclusion on the implementation of policy as well as various determining factors.

### **Implementation of Restaurant Tax Policy in Gorontalo city**

The Gorontalo city's policy in increasing their local revenue through restaurant tax revenue is one of the concepts that were expected to increase the local revenue effectively. In relation to this concept, Lester and Stewart (2000, 104-105) have written that implementation means implementation of the law, where various actors, organizations,

procedure, and techniques work together to implement the policy in order to attain the objectives of those policies or programs. However, in reality, it is often that a product of policy cannot yield the expected result. Therefore, Efendi, N (2015, 1) wrote that there are two issues in the implementation of bureaucratic practices and public management. First that we are too quick to adapt something new before understanding our internal condition, and second, we are too quick to reject new ideas adopted from the private sector, some even draw a significant demarcation between public and private sector.

Further, within the policy perspective, Anderson (1984, 3) stated that policy is an action which intended for certain objectives and implemented by certain actors to solve certain problems. Implementation of certain public policy is done through several approaches, such as communication, resources, implementer attitude, and bureaucratic structure. These four approaches in this study are described as follow: 1) Communication. The determinant factor in the success of policy implementation is communication. According to Edwards III (1980:10), communication plays a major role as implementers have to know what they should do. Communication in this study refers to the existence of communication mechanism that is internally effective in the implementation of PERDA, the existence of effective external communication in the field, as well as the existence of effective internal and external follow up of the communication. The effective internal communication mechanism is necessary for the proper implementation of a policy. Miscommunication often happens within the flow of communication.

Whereas, implementation of a policy should be previously communicated with the head of the region and other related officers, especially on the decision to incur 10% tax for restaurants in Gorontalo city. The agency that manages the restaurant tax in Gorontalo city is the Income, Finance and Assets Management Agency (henceforth called as DPPKAD). The payment process of this tax is collected from each consumer who does transaction in these restaurants through restaurant's bill provided by the DPPKAD. This is difficult to be implemented. Therefore, it needs to be effectively communicated both internally and externally. The head of DPPKAD admits that the agency still facing several obstacles in the implementation of this restaurant tax

policy. In addition, there are also consumers/people who are yet to understand or have no knowledge of this PERDA. Therefore, effective communication mechanism, both internally and externally, on how to convince community on the existence of this PERDA is needed, as the executor of this policy will be facing to face with the community that have different attitude toward this PERDA. Thus, the government is trying all their best to make this PERDA known and accepted by the society. This description from the informant clarifies that most of the community have not yet accept this PERDA. Whereas, on the effective internal communication, the informant mentioned that the current internal communication mechanism is yet effective due to other jobs in addition to implementation of this PERDA. Consequently, the implementation of this PERDA is yet effective. Regardless, the government is trying to maximally implement this PERDA. 2) Resources. The success of the organization is largely determined by the ability of its human resources within the organization. In this sense, the human resources are needed by an organization related to both quality and quantity. Large quantity of human resources will not much be of use to organization when the quality is not as expected. On the other hand, qualified but limited human resources hinder their contribution to the timely achievement of the organization objectives. This signifies that both should be in the right proportion to timely achieve organization objectives. Capable human resources are needed to achieve target of the organization. According to Robbins (2001, 37), ability refers to individuals to perform various tasks in a job. Mangkunegara (2010, 13) proposes that, psychologically, the ability consists of IQ and reality (knowledge + skill). Based on this description, the challenge that should be met is whether the currently available apparatus is capable of implementing the PERDA. The failure in policy implementation is often due to insufficient or incompetent staffs. Therefore, sufficient and competent staffs are needed as implementer of this PERDA.

Manopo (2011, 17) proposes two approaches to develop the competencies, i.e. competencies development from zero and current competencies development. In relation to human resources available at DPPKAD concerning the restaurant tax, it was mentioned by the informants that the current staffs are not yet equipped with suitable competencies, especially those

who are the field executor of this policy. Considering the number of restaurants in Gorontalo and the lack of the field officers, it is not surprising that the income from restaurant tax revenue is decreasing. From the informant description, it can be concluded that the available field collectors are unable to implement the collection of restaurant tax in this city. That these staffs as the implementers of the PERDA have limited competencies, hence they are not yet able to convince the people to pay this tax. Therefore, Rampersad (2006, 187) suggested that their competencies to be developed are based on their jobs' description. The importance of the competent resources are also suggested by Ariany and Putera (2013, 40), in which they stated that local government should pay attention to the capacity and quality of its apparatus by conducting trainings to increase the performance of public service organization in local level.

In addition to human resources, supporting facilities and infrastructure such as operational vehicles are essential to increase local revenue. These facilities and infrastructure contribute significantly to the increase of local tax revenue and function as supporting factors for the success of local tax collection. In this sense, the two-wheeled vehicles or the four-wheeled vehicles as means of transportation are needed due to the location of the tax objects that are often far from one another. The absence of this facility results in an increase of collection cost and prolong the time for collecting the tax. This may impact the target of the tax collectors and would lessen the tax revenue. Information from the informant implies that facilities provided by government in the implementation of this restaurant tax policy positively influences the tax collection as such a facility maximize this process. 3) Implementer attitude. The attitude of the implementer refers to their nature and characteristics, such as commitment, honesty, and democratic attitude. Good disposition by the implementer drives the duty and satisfy the objectives of the policymakers. Otherwise, the implementation of the policy is not effective. The implementers are required to possess good attitude and commitment and be responsible in their tasks as the implementer of PERDA. This resonates to the result seen in Tachjan (2008, 18) that better public policy not only encompasses the ideas of public administrator but also public opinion as it reflects public interest.

A policy is not appropriately implemented if the implementer is lack of commitment to carry out their tasks and responsibilities. In this sense, the commitment of the implementers is essential to the collection of restaurant tax in Gorontalo city. This signifies that the financial management unit in Gorontalo city only focuses on the increase of revenue target from restaurant tax. The institution is yet to improve their apparatus in carrying out their tasks as stipulated in PERDA. This resulted in ineffectiveness of restaurant tax PERDA implementation as the owners of restaurants are only willing to pay when the collectors visit their restaurants. There are even some restaurant owners that are not cooperative to pay the tax. Therefore, the firm tax collectors are urged to respond to this issue, meaning that the city government can incur sanction when the tax is not paid. The accountability of the apparatus is also essential in this matter since the collected tax has to be fully deposited to the region. This implies that the honesty and accountability of the tax collector significantly influence the increase of local revenue. 4) Bureaucracy Structure. According to Edwards III in Winarno (2007, 150), there are two main characteristics of bureaucracy, i.e. standard operational procedure (SOP) and fragmentation. The SOP is the development of internal demand on the time, resources, and needs for consistency within a complex and broad organization. Meanwhile, fragmentation refers to the distribution of responsibilities into several different units. This notion emphasizes a need for coordination. Regardless to various sources to implement policy and the decision regarding what should be done and what commitment is needed, there is a possibility for that policy to be unimplemented due to the weakness within the bureaucracy structure. The complex policy demands for the cooperation of many people. When the bureaucracy structure is not conducive toward the available policy, the consequence is that the available resources will not be effective, and it hinders the implementation. According to Said, M (2012:3), bureaucracy functions to achieve the objectives by systematically coordinating various resources. Bureaucracy as the implementer should be able to support the established policy through appropriate coordination. In this study, the intended bureaucracy structure refers to the management structure and the work procedure in governing the flow of works within the implementation of the policy of PERDA. From the statement above it can be understood that the organization has to develop an

ideal structure to ensure the establishment of simple hierarchy within the organization with proportional workloads. Further, in this structure, there is a responsibility to design a procedure as reference in implementing the restaurant tax policy to the intended policy objects. In order to support the effectiveness of implementation and collection of restaurant tax in Gorontalo city, the implementers have to comprehend the tax collection process properly. The result of the first focus of this study is presented in Figure 1.

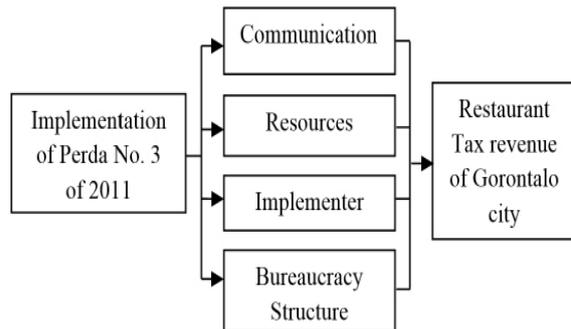


Figure 1. Implementation of PERDA No. 3 of 2011 on Restaurant Tax

### Factors Affecting the Implementation of Restaurant Tax Policy in Gorontalo City

The next focus of the study is on various aspects that determine the effectiveness of restaurant tax revenue to increase local revenue. 1) Geographic and Demographic Condition. The success of this policy implementation is not only determined by supporting factors but also by obstacles to ensure the implementation of this policy. One of the obstacles is the geographic area that should be regulated by the PERDA. It is revealed that the human resources of the tax office are unable to reach all the target areas. This situation is worsened by the fact that the facilities are also limited by which it affects the tax revenue. Another factor is the relationship within the organization, the culture of the community, and the ability in implementing this policy. Effective organization by considering the culture of people and the ability of resources is essential to the implementation of the policy. The proper implementation of the policy needs to be done in teams or specific committee. This is related to the sustainability of the activity. Thus, a committee or a task force should be established to ensure the sustainability of the policy implementation. It can be

implied that the most important thing in the implementation of a policy is on its strategy. This is related to the coordination among the related stakeholders. 2) Economy and Advancement of Technology. The economic condition significantly determines the trading and service sectors. It also contributes to the turnover of a business and services provider. This is because such turnover shows the ability of a company to conduct trading on their products. Furthermore, this condition is influenced by the purchasing power of the consumers and economic development impacts the purchasing power of the consumer. Food and beverages business or a restaurant is a service-based business where its revenue is based on the purchasing power of the consumer. In determining the tax, the economic condition and community needs are taken into account which implies a correlation between economic condition and restaurant tax revenue. A good economic condition results in high purchasing power and in turn will increase the turnover of the restaurants. Thereby, the number of tax paid will be expected to increase. In other words, there is a positive correlation between the economic condition and the tax revenue from the restaurant. In addition, the use of technology to support the implementation of this PERDA is also important as it can disseminate the information regarding the policy to the community. The community awareness to pay the tax is an opportunity to increase the tax revenue. From the statement above, it can be concluded that the obstacles in implementing a restaurant tax policy are the lack of information regarding tax imposed by the government of Gorontalo city. Through the advancement of technology, disseminating the policy to the society is no longer a big issue. The key lays on the willingness and commitment of the implementers in informing the society regarding the policy. However, it is revealed that such an attempt is not well-implemented. The community awareness on the essence of this PERDA is, therefore, needs to be increased. 3) Community participation. The policy of restaurant tax functions to increase local revenue (PAD). This demands the support by the community. Discussion with key stakeholders revealed that the policy to impose 10% tax on restaurant in Gorontalo city should be followed by appropriate systems, such as collection and monitoring system, to respond to upcoming problems. The field study reveals several aspects that need improvement, especially the implementation of the work mechanism

and the lack of tax officer's attitude in supporting the policy implementation. This implies that the management of restaurant tax should be appropriately managed to cope with the upcoming problems. Local revenue is expected to increase through community's participation to pay the restaurant tax. Thus, the government should be able to convince the community to fulfill their responsibilities which in return will bring a positive impact for the people of Gorontalo. This signifies that people's attitude toward the tax is significant in determining the tax payment. The government and the related stakeholder should represent the community interest and participation. This resonates to the results seen in Tachjan (2008:18). 4) Development of Political Climate. Implementation of policy should also be supported by the leaders in Gorontalo city. Their involvement is essential in the implementation of the policy as it influences the tax policy. The members of the local parliament also determine the success of this policy. This indicates that there is an autonomous authority as mandated by the regional government which functions as the power to support the policy on restaurant tax. The political institution holds this power. Those who formulate the policy and the executive authority that provide changes for the government, specifically the related government agencies, aim to seek and formulate the system and operate the restaurant tax creatively. They are also demanded to achieve the revenue target set by the government of Gorontalo city. Support from the bureaucracy in this context becomes a determining factor for the success of implementation of restaurant tax policy in the city. This description also implies that the obstacles faced by these policy implementers in Gorontalo city regarding restaurant tax collection are influenced by geographic condition, economic condition and advancement of technology, the influence of local culture, and the development of political climate. In addition, community awareness and participation in paying the tax are still low. The implementers, however, need to be more vigilant and persistent in making the list of taxpayers, as there are many that yet to be included in the list of taxpayers and that there are many taxpayers that have not paid their taxes.

The success of the implementation of this policy is also determined by supporting factors and also influenced by obstacles that have to be overcome to ensure the

implementation of restaurant tax collection. Several obstacles in the restaurant tax collection are ineffective communication, either internal or external, or inexistence of follow up communication. Communication is crucial to deliver this policy effectively, appropriately, and easy to be accepted by the community.

Further, on the resource, there are yet specific resources assigned as implementers. Implementers' capacities also need to be increased, either in their education, commitment, and persistence in implementing the tasks to collect tax. A number of staffs available are not sufficient considering they have to handle ten types of different tax daily. In addition, the facilities provided are also not sufficient because many of them are in poor condition. The availability of this facility is crucial to determine the implementation of restaurant tax collection.

The next point is the attitude of the implementer, in this case, the perception of the apparatus in the implementation process of tax collection that is still limited. This hinders them to understand the collection process normatively; it also tends to be not flexible and only task-oriented. Further, the bureaucracy structure is too large and has no standard operational procedure (SOP). The hierarchy has also become one of the processes that slow down the implementation of the policy, due to its lengthy bureaucratic process. On the other hand, the simple structure tends to create overlapping task implementation. This signifies that the best approach is yet to be found.

This is in line with the argument by Edward III who stated that the success of a policy implementation is determined by factors such as (1) the extent to which the policy is effectively communicated; (2) human resource and additional resource support, such as facilities and technology; (3) attitude and behavior of the apparatus and community in understanding the policy and consistently implementing the policy; (4) bureaucracy structure and the supporting organization, as well as coordination between related stakeholders and among those who have tasks and responsibility in implementation of the policy.

Further, implementation of policy is also influenced by several factors, such as: (1) geographic and demographic factor. Considering that Gorontalo city is quite large, the monitoring and implementation

of tax policy seems to be difficult. The lack of community awareness to pay the tax also hinders the tax policy; (2) Economic and technology advancement factor. Unstable economic development impacts the economics of the restaurant business. This is proven by the decreasing number of restaurants that used the billing system from 42 in 2015 to 36 in 2016. There are often changes of data in the agency about the number of taxpayers as such fluctuation is inevitable to many restaurants; (3) The lack of community participation to pay the tax. This was evident in their unwillingness to pay the tax; (4) Bureaucracy influence. The lack of commitment and insistence from the regional government contribute to the implementation of tax policy.

This study shows several issues regarding the implementation of restaurant tax policy, such as the field operation. It decreases the restaurant tax revenue in the future and hinders the business to contribute to city local revenue. The second focus of this study is presented in figure 2.

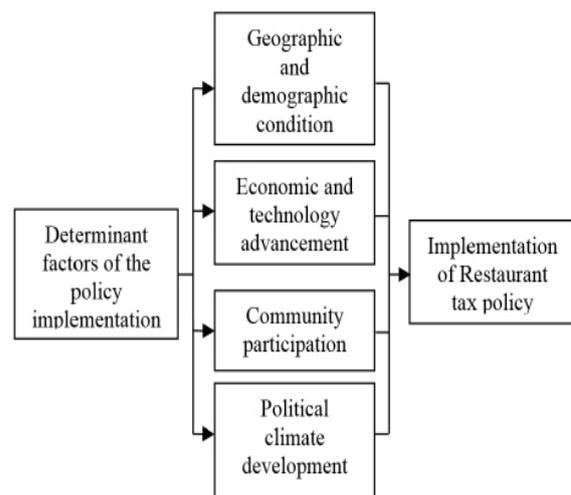


Figure 2. Determinant Factors of Restaurant Tax Policy Implementation

**Conclusion**

It is revealed that the implementation of the restaurant tax policy in Gorontalo City has not been effective. This can be seen from issues revolving human resources, facilities and infrastructure, the attitude of the implementer, and bureaucratic structure. Improving the quality of human resources is essential in addition to the enhancement of the availability of adequate facilities and infrastructure. In addition, the improvement of the officers and bureaucratic structure is needed.

Based on the regional characteristics, there are several factors that determine the implementation of policy management of restaurant tax in Gorontalo City, including geographical conditions and demography, economy and technological progress, community participation and the development of a political climate in the region.

## References

- Anderson, J., E. (1984). *Public Policy-Making*. USA: CBS College Publishing
- Ariany, R and Putera, R., E. (2013). Analisis kinerja organisasi pemerintah daerah dalam memberikan pelayanan publik di Kota Pariaman/an analysis of the government organization performance in public service delivery in Pariaman City, *MIMBAR*, Vol. 29, No. 1 June
- Edwards III, George C. (1980). *Implementing Public Policy*. Washington DC: Congressional Quarterly Press
- Efendi, N. (2015). Pengembangan sumberdaya manusia berbasis kompetensi di Kantor Pemerinah Kota Bandar Lampung/ development of competencies-based human resource development in government offices of Bandar Lampung city, *Jurnal MIMBAR* Vol. 31 No. 1
- Law No. 32 of 2004 on Local Government
- Law No. 33 of 204 on Financial Balance between Local and National Government
- Lester, J., P, and Joseph S., Jr. (2000). *Public Policy; an evolutionary approach*, Belmont, CA; Wadsworth
- Miles, Matthew B, A. Michael Huberman and Johnny Saldana. (2014). *Qualitative Data Analysis: A methods sourcebook*, Third Edition, Sage Publication, Inc
- Mangkunegara AA, Anwar Prabu. (2010). *Perilaku dan Budaya Organisasi/ organizational culture and behavior*, PT. Refika Aditama Bandung
- Manopo, C. (2011). *Competency Based Talent and Performance Management Sistem*, SalembaEmpat Jakarta country, its meanings, problems and deconstruction, Malang, UMM Press
- Nasara. (1997). *Pengelolaan Keuangan Daerah, Teori dan Prakteknya di Indonesia/ local financial management, theory and practice in Indonesia*.PustakaPelajar, Jakarta
- Rampersad, H., K. (2006). *Total performance scorecard; konsep manajemen baru: mencapai kinerja dengan integritas/ new management concept: to achieve performance with integrity*, Gramedia Jakarta
- Robbins, S., P. (2001). *Organizational Behaviour*, Ninth Edition, Prentice Hall, New Jersey
- Said, M. (2012). *Birokrasi di Negara Birokratis, Makna, Masalah dan Dekonstruksi Birokrasi Indonesia/bureaucracy in bureaucratic*
- Tachjan. (2008). *Implementasi Kebijakan Publik/implementation of public polict*, Bandung; Publisher AIPI Bandung-Puslit KP2W Lemlit Unpad
- Winarno, B. (2007). *Teori dan proses kebijakan public/theory and the process of public policy*, Yogyakarta, Publisher Media Pressindo
- Yakoub. (2001). *Manajemen Keuangan Daerah/local financial management*, Pustaka Pelajar, Jakarta.