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The Level of Local Autonomy in the City of Cirebon within the Framework of Fiscal Decentralization

Meliza Indriyani[1*], Ipik Permana[2]
[1,2]Universitas Swadaya Gunung Djati, Cirebon, Indonesia
Email: meliza0166.mi@gmail.com ; ipik.permana@ugj.ac.id

Abstract. This study aims to analyze the level of local financial autonomy in the City of Cirebon within the framework of fiscal decentralization and the implementation of regional autonomy during the 2021–2024 period, identify inhibiting and supporting factors, and formulate strategies to enhance local financial autonomy. The study employs a qualitative approach supported by quantitative data, including reports on the implementation of the Regional Budget (APBD), regional financial autonomy ratios, and regional planning documents. Data collection techniques include in-depth interviews with officials from the Regional Financial and Revenue Management Agency (BPKPD), document analysis, and literature review. The research results indicate that the level of financial autonomy in Cirebon City remains in the low to moderate category, as evidenced by the high dependence on transfer funds from the central and provincial governments. This condition indicates that the objective of fiscal decentralization to strengthen local fiscal capacity has not yet been fully achieved. Major constraints include suboptimal management of Local Original Revenue (PAD), limited economic base, and potential revenue leakage, while supporting factors include regulatory support, technical assistance, and efforts to intensify local taxation. Strategies to enhance autonomy are directed toward optimizing PAD, strengthening local regulations, increasing community participation, and utilizing performance targets in the strategic plans of local government agencies. This study underscores the importance of strengthening local fiscal capacity as a prerequisite for the success of regional autonomy.

Keywords: : Local Financial; Fiscal Decentralization; Local Autonomy

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INTRODUCTION

Regional autonomy is a policy of the Indonesian government aimed at bringing public services closer to the community, accelerating equitable development, and improving the welfare of the people. Based on Law No. 23 of 2014 on Regional Government, autonomy is defined as the rights, powers, and obligations of autonomous regions to regulate and manage their own governmental affairs and the interests of the local community in accordance with laws and regulations. With the granting of such authority, regions are expected not only to be able to carry out their governance in a regulatory and administrative manner but also to have the capacity to finance their own affairs, so that regional self-reliance can be said to be a logical consequence of the implementation of regional autonomy.

Discussions on regional autonomy are inextricably linked to the concept of fiscal decentralization. Fiscal decentralization serves as the primary tool that enables local governments to manage their finances independently. As explained (Pabayo, 2025) that fiscal

Email Correspondence*:
meliza0166.mi@gmail.com

decentralization can improve fiscal equity and the quality of public services, as it gives local governments the flexibility to design their own spending and revenue policies. However, its success depends heavily on the ability of local governments to manage resources, strengthen local revenue (PAD), and reduce dependence on central government transfers. This is also supported by the statement Adipura et al. (2022) who argue that decentralization and regional autonomy are necessary to foster local development, in accordance with the specific conditions of each regency and city. Through decentralization, each region is expected to enhance and promote activities aimed at increasing revenue sources, as well as strengthening regional capacity.

Regional self-reliance then reflects the extent to which local governments implement regional autonomy and fiscal decentralization. According to Nurhayati et al. (2023) A region’s ability to implement fiscal decentralization and manage various sources of local revenue effectively is reflected in its high fiscal autonomy ratio. However, it must be recognized that decentralization efforts are not merely about regional expansion aimed at granting local governments (Pemda) the freedom or authority to formulate policies for managing their regions and resources (which may vary across regions depending on local conditions), but must also be balanced by the region’s capacity and willingness to demonstrate and enhance its autonomy in managing its finances, both in the short and long term (Nugroho, 2016).

Permana (2016) explains that regional development is a concrete manifestation of regional autonomy based on the principle of maximum delegation of authority accompanied by responsibility. This flexibility is reflected in the autonomy granted to local governments to formulate and implement development programs based on each region’s unique potential. However, the effectiveness of regional autonomy’s implementation ultimately depends on the local government’s ability to manage available resources. Pabayo (2025) states that there are still obstacles to the implementation of fiscal decentralization, including funding sources derived from local own-source revenue (PAD) that have not been optimally utilized, particularly to enhance regional autonomy. Moreover, low fiscal autonomy indicates that the implementation of autonomy and decentralization has not yet been fully effective at the regional level. Fiscal-autonomous local governments demonstrate the capacity to tap into their own economic potential and utilize local resources to finance development needs.

Recent national reports indicate that only a small proportion of Indonesian local governments have achieved strong fiscal capacity, while the majority remain dependent on central government transfers. Likewise, the fiscal autonomy targets outlined in the 2024–2029

National Medium-Term Development Plan suggest that local taxing power remains limited, indicating that the objectives of fiscal decentralization have not yet been fully realized. A similar situation is evident in the city of Cirebon, which has not yet achieved a sufficient level of fiscal autonomy. Despite its significant economic potential in the trade, services, and tourism sectors, the Cirebon City Government's level of fiscal autonomy remains low, with an average autonomy ratio of only about 25% during the 2013–2015 period Septiani (2018) and in 2015 stood at 32.84% under a consultative model, before rising to the moderate category in 2018–2019 under a participatory model (Lutfiyana & Munandar, 2022). This situation indicates that dependence on transfer funds from the central government remains high, while the contribution of Local Own-Source Revenue (PAD) has not yet been optimized to finance regional needs.

According to data from the Central Statistics Agency (BPS), Cirebon City's current economic growth stood at 5.01% in 2023 (Badan Pusat Statistik, 2024)and 5.02% in 2024, with the trade sector contributing approximately 27–28% of the regional gross domestic product (GRDP)(Badan Pusat Statistik, 2025), In addition, the government has strengthened the implementation of fiscal decentralization through the enactment of Law No. 1 of 2022 on Financial Relations between the Central Government and Local Governments (HKPD Law)

Previous studies consistently reported that the level of fiscal autonomy in Indonesian local governments remains relatively low, as reflected in high dependence on central government transfers and limited optimization of Local Own-Source Revenue (PAD). Similar findings have been identified in Tangerang City Siregar & Yuliyanti, 2023), South Konawe Regency (Nurjanna, 2017), and Bojonegoro Regency (Karenina et al., 2021). These findings align with the analysis by Awani & Hariani (2021) on financial performance across all regencies on the island of Sumatra, which found an average autonomy rate of 25%, indicating that the efficiency of local financial management remains low. Karmeli et al. (2022) examined the level of fiscal decentralization in Sumbawa Regency and found that fiscal autonomy remains very limited. Meanwhile, Sahrudin & Lindiawatie (2023) indicates that the city of Bima has only achieved a consultative relationship pattern, with an autonomy ratio of 30,65%. Lutfiyana & Munandar (2022) a study examining the city of Cirebon reported an increase in the autonomy ratio from 32.84% in 2015 to the "instructive" category during the 2018–2019 period, specifically the "consultative" relationship. These studies are closely related to the current research, as both analyze the level of regional autonomy through the calculation of financial ratios. indicating that weak fiscal independence remains a common issue across regions.

Despite these contributions, previous studies mainly employed quantitative financial ratio analysis and were conducted before the implementation of Law No. 1 of 2022 concerning Financial Relations between the Central and Local Governments (HKPD Law). Consequently, they do not capture the institutional changes introduced by the new fiscal decentralization framework nor explain how fiscal relations between the central and local governments influence regional financial autonomy. An institutional analysis of central local government relations or the dynamics of fiscal decentralization and local autonomy policy implementation have not been included in previous studies, which have typically used a descriptive quantitative approach based on financial ratio calculations. Similar research has been done in Cirebon itself, but it was restricted to the years 2015-2019, when the prior framework for fiscal decentralization policy was still in place.

The novelty of this study lies in integrating fiscal autonomy analysis with Hersey and Blanchard's Situational Relation Theory Hersey & Blanchard, 1982) as well as the concept of regional autonomy, Nataluddin (2004), within the post-HKPD fiscal decentralization framework. Unlike previous studies that relied primarily on financial ratio analysis, this study explains regional financial autonomy through both fiscal performance and institutional relationships between the central and local governments to interpret the shift in fiscal relations from an instructive model toward a participatory or delegative one, so that the results of the analysis will be more in-depth rather than merely descriptive statistics. This study aims to analyze the level of fiscal autonomy of Cirebon City during 2021–2024 within the framework of fiscal decentralization and regional autonomy, identify the factors affecting fiscal autonomy, and formulate strategies for strengthening regional financial independence.

METHODS

This study employed a qualitative descriptive method with an inductive approach (Sugiyono, 2016). This study was conducted at the Cirebon City Government, with a primary focus on the Cirebon City Financial and Revenue Management Agency (BPKPD). The research period is scheduled from November 2025 to January 2026 and will include interviews, observations, and document analysis. Primary data were collected through in-depth interviews with key officials of the Regional Financial and Revenue Management Agency (BPKPD) of Cirebon City, direct observation, and field notes, while secondary data were obtained from the 2021–2024 APBD Implementation Reports, Local Government Financial Reports (LKPD), statistical data from the Central Statistics Agency (BPS), national and local policy documents, and relevant academic literature on fiscal decentralization and regional autonomy. Documentary financial data were used as supporting evidence to enrich the qualitative interpretation rather than as the primary basis for statistical analysis. Data analysis was conducted using the Miles and Huberman data analysis technique, according to which Sugiyono (2016) The activities carried out consist of three main steps: data reduction, data presentation, and conclusions or verification. The validity of the data and the accuracy of the findings in this study were ensured through the use of data triangulation, which involves combining various data sources, as explained by Nurfajriani et al. (2024) that triangulation is an effort to verify the accuracy of data or information from various perspectives..

RESULTS AND DISCUSSION

The Level of Financial Autonomy of Cirebon City within the Framework of Fiscal Decentralization and the Implementation of Regional Autonomy

Research conducted through field studies on the financial autonomy of Cirebon City for the 2021–2024 period indicates that the city's financial capacity falls into the low-to-moderate category. This suggests that the Cirebon City Government remains relatively dependent on funding from the central government in managing its finances. Cirebon city's level of autonomy falls within a range suggesting a consultative to participatory relationship, in which the central government still plays a significant role in determining the region's fiscal capacity, according to the financial autonomy ratio, which is calculated by comparing local revenue with external revenue such as grants and loans from the provincial or central government.

Table 1. Data on Local Financial Autonomy in the City of Cirebon, 2021–2024

No	Year	PAD	Provincial/Federal Assistance	Loans	KKD Ratio (%)
1	2021	401,086,141,279.00	903,950,858,272.00	0	44.37%
2	2022	540,343,015,082.00	935,824,150,272.00	0	57.74%
3	2023	532,653,850,484.00	922,411,391,491.00	25,000,000,000.00	56.22%
4	2024	559,128,776,388.00	991,867,548,844.00	7,000,000,000.00	55.98%

Source: Cirebon City Budget Implementation Report (LRA) for 2021–2024, compiled by the researcher (2026)

This finding indicates that Cirebon City's fiscal autonomy has improved institutionally but remains financially dependent on intergovernmental transfers. This supports the argument of Pabayo (2025) that fiscal decentralization does not automatically produce fiscal independence when local revenue capacity remains limited. This study analyzes the level of autonomy of Cirebon City within the framework of fiscal decentralization and the implementation of regional autonomy in Indonesia using Hersey and Blanchard's (1982) Situational Leadership Theory, which emphasizes that the effectiveness of leadership relationships is determined by the compatibility of leadership styles with the level of readiness and capability of those being led. In the context of fiscal decentralization, this theory is relevant for explaining the relationship between the central government as the grantor of fiscal authority and local governments as the implementers of regional autonomy.

Hersey and Blanchard's theory divides leadership styles into two main dimensions: (1) task behavior and (2) relationship behavior. These two dimensions are used in this study to assess the extent to which the central government still plays a dominant role in fiscal control and the extent to which local governments are granted room for participation and autonomy.

Dimensions of Task Behavior

Task behavior is defined as the extent to which a leader provides one-way direction, including specifying what must be done, how to do it, when, where, and by whom a task is carried out (Hersey & Blanchard, 1982). The task behavior dimension was reflected in regulatory control, fiscal supervision, technical guidance, and budgeting procedures imposed by the central government. This role is evident in the establishment of a national regulatory framework that serves as a guide for how local governments manage their finances. Law No. 1 of 2022 on Financial Relations between the Central Government and Local Governments (HKPD Law) serves as an example of how the central government sets the direction and limits for the management of local government revenue and expenditures. This regulation specifies the types of local taxes and fees, the fiscal space available to local governments, and the mechanisms for transfers to local governments.

This organizational structure is evident in the division of institutional roles among the central government, provincial governments, and local governments. The central government serves as the maker of macroeconomic policies and the regulator, while local governments are responsible for implementing fiscal policies at the local level. In the City of Cirebon, this organizational structure is reflected in the main duties and functions of the Regional Finance and Revenue Management Agency (BPKPD) as stipulated in Cirebon Mayor Regulation No. 36 of 2021 concerning the Status, Organizational Structure, Duties and Functions, and Work Procedures of the Cirebon City Regional Finance and Revenue Management Agency, which serves as a regional apparatus that manages regional revenue and expenditure in accordance with national and regional regulations.

Deadlines are established through the annual planning and budgeting cycle, ranging from the drafting of the Regional Budget (APBD), its evaluation by the provincial government, to the reporting of budget implementation. Provisions regarding deadlines for the submission and evaluation of the APBD demonstrate the existence of structural controls by the central and provincial governments to ensure local fiscal discipline. An informant explained that APBD preparation follows a fixed schedule established by the central government, demonstrating continued fiscal control over regional budgeting.

Supporting data indicates that guidance technical assistance from provincial authorities and STAN strengthened local capacity in identifying PAD potential. This guidance serves to enhance the region's technical capacity in financial management. Control aspects are reflected in financial evaluation and audit mechanisms, as well as in the composition of local government funding, which remains dominated by transfers. As noted, the funding structure of Cirebon City follows a "60:40" ratio, with the majority coming from the central and provincial governments, while approximately 40 percent is supported through Regional Transfer Funds (TKD). This situation reinforces the finding that the level of local fiscal autonomy remains limited. The overall behavioral dimension of the task indicates that the relationship between the central and local governments in local financial management is still characterized by a strong role of guidance and control exercised by the central and provincial governments, particularly to maintain fiscal stability and regulatory compliance.

Dimensions of Relationship Behavior

Hersey and Blanchard also highlight the relationship behavior dimension, which is the degree to which leaders facilitate positive interaction, listen, and offer social and emotional support in order to engage in two way communication (Hersey & Blanchard, 1982). This dimension reflects the quality of the relationship, trust, and participation between leaders and their followers. The relationship behavior indicators in this study include providing support, two-way communication, facilitating interaction, active listening, and providing feedback. The results of the study indicate that, in several aspects, the relationship between the central government and the Cirebon City Government has shown improvement in the relational behavior dimension. This is evident in the flexibility granted by the central government through policies under Law No. 1 of 2022 on Financial Relations between the Central Government and Local Governments, which provides options and room for adjustment for local governments in setting tax and fee rates.

The findings indicate that the relationship behavior dimension has strengthened through regulatory flexibility, technical assistance, communication with taxpayers, community outreach, and policy adjustments responding to public needs. Regulatory support was reflected in the implementation of Law No. 1 of 2022 (HKPD Law), which provides local governments with greater flexibility in determining tax and levy policies according to regional characteristics. This support was reinforced by technical assistance from STAN and provincial institutions to identify and optimize local revenue potential.

Two-way communication and interaction with the community were carried out through tax outreach, digital distribution of Property Tax Payment Notices (SPPT PBB), and regular socialization programs involving sub-district offices, neighborhood associations (RW), and business operators. These initiatives indicate that the local government increasingly emphasizes collaborative engagement in improving taxpayer compliance. Active consideration of public input was reflected in the revision of several local tax policies under Local Regulation No. 1 of 2024, including adjustments to tax rates and thresholds to accommodate community conditions better. Policy feedback was also demonstrated through tax reduction schemes for low-income communities (MBR), indicating that fiscal policies increasingly consider social conditions while maintaining revenue objectives.

The pattern of fiscal relations between the central government and the City of Cirebon, based on Hersey & Blanchard's (1982) situational leadership theory for the 2021–2024 period, can be categorized as a participative relationship, in which task-oriented behavior remains relatively high, but relationship-oriented behavior is also beginning to strengthen. Local governments have been given the space to participate in financial management and revenue policy-making, but these activities remain within the framework of central government regulation and control.

The use of Hersey and Blanchard's theory in this study is a differentiator and contributes to a more thorough explanation of the degree of financial autonomy in Cirebon City within the framework of fiscal decentralization and the implementation of regional autonomy, going beyond the quantitative data frequently found in earlier research. It indicates that Cirebon City's level of financial autonomy has not yet fully reached the delegative stage. The region has demonstrated improved fiscal capacity and readiness in managing its authority, but still requires guidance and support from the central government, both in technical and policy aspects. This situation indicates that the success of fiscal decentralization in Cirebon City remains in a transitional phase toward more complete autonomy.

Research findings on the Local Government Financial Autonomy Ratio (KKD) of Cirebon City indicate that the city's level of financial autonomy during the 2021–2024 period remains in the low-to-moderate range, with fiscal relations shifting from a consultative to a participatory model, though they have not yet reached a delegative model.

This finding aligns with statements from informants confirming the continued strong fiscal dependence of Cirebon City on transfer funds, as expressed in the statement: “The provincial allocation is 60:40; fortunately, the city budget is still supported by the provincial and central government transfers, with 40% coming from local revenue (PAD).” This statement indicates that the local revenue structure is still dominated by transfers from the central and provincial governments, while local revenue (PAD) has not yet become the primary source of local financing; a comparison of PAD with transfer funds can be seen in Figure 1.

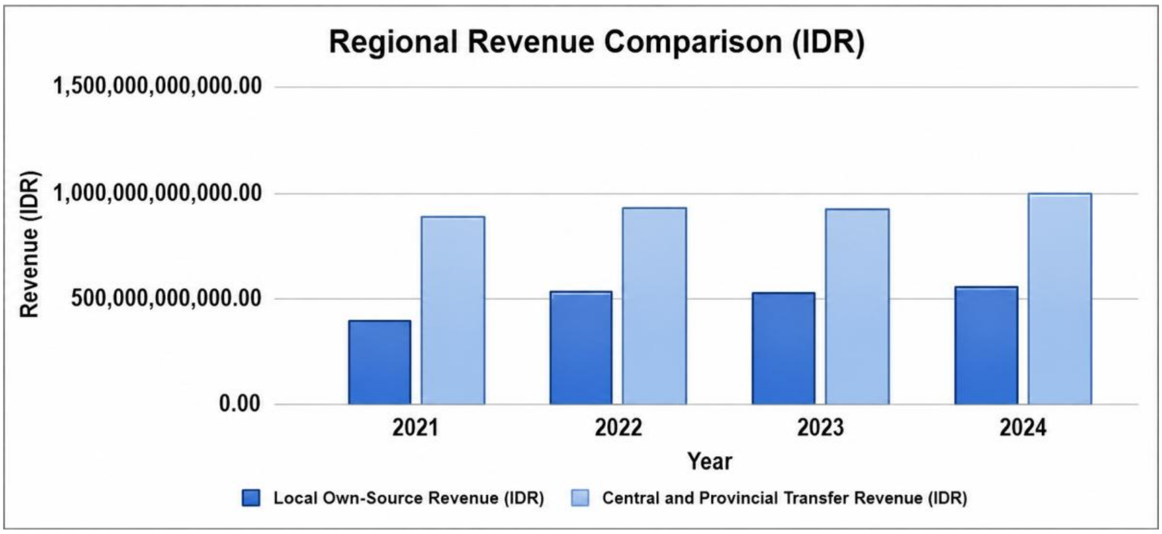

Figure 1. Trend Chart Comparing Local Revenue with Transfer Funds
Source: Cirebon City Financial Report

Factors Hindering and Supporting Local Financial Autonomy in the City of Cirebon

The research findings indicate that the financial autonomy of Cirebon City is influenced by a combination of interrelated structural, institutional, and social factors. The primary constraints stem from limitations in optimizing local revenue, while the supporting factors arise from regulatory flexibility, institutional support, and efforts to increase community participation. The city of Cirebon is characterized as a city of trade and services; however, this potential has not yet been fully translated into strategic policies for developing local revenue outside the tax sector. The strategies implemented by the local government are still dominated by a tax intensification approach, as evidenced by the focus on tax collection, oversight, and tax relief. This is reflected in statements from informants describing their short- and medium-term strategies regarding tax outreach and relief. This situation limits the scope for PAD growth in the medium and long term.

Some supporting factors contribute to the improvement of local fiscal autonomy. One of them is the flexibility of national policy through Law No. 1 of 2022 on Financial Relations between the Central Government and Local Governments (HKPD Law). Informants emphasized that this policy “provides a very flexible framework, it’s not rigid, there are options”, thereby granting local governments the discretion to set tax rates and fees in accordance with the characteristics of their respective regions.

Another contributing factor is technical and institutional support, including assistance from public universities such as STAN (State College of Accounting) in calculating and identifying potential local revenue sources. Additionally, the relationship between the Regional Revenue and Budget Office (BPKPD) and the public and business operators is also a key factor, through tax outreach mechanisms, the digital distribution of Property Tax Payment Notices (SPPT PBB), and regular tax education conducted through sub-districts, neighborhood associations (RW), and business operators. Public participation has also been identified as a key factor in supporting the enhancement of local fiscal autonomy. Informants emphasized that “What kind of support is most needed to maximize local revenue potential? Public participation.” This indicates that the success of local fiscal policies is determined not only by regulations and institutional capacity, but also by the level of public awareness and compliance as taxpayers.

Strategies for Enhancing Local Financial Autonomy as a Measure of the Success of Regional Autonomy

Strategy is a key concept in determining the direction of an organization’s policies, including efforts to enhance local financial autonomy. Alfred Chandler (1962) defines strategy as the determination of the basic long-term goals and objectives of an enterprise, and the adoption of courses of action and the allocation of resources necessary for those goals (Narsa, 2008). This definition emphasizes that strategy focuses not only on what is to be achieved, but also on how the organization designs its actions in a planned and sustainable manner.

Strategies for enhancing fiscal autonomy cannot be viewed merely as administrative tasks or short-term responses; rather, they must be oriented toward long-term planning that is integrated with regional development policies. Thus, such strategies reflect the capacity of local governments to set priorities, optimize the potential of local revenue (PAD), and allocate resources effectively to reduce dependence on transfer funds. The strategy to enhance the financial autonomy of Cirebon City continues to focus on short- and medium-term approaches centered on administrative measures and tax intensification. Short-term strategies are implemented through regular public outreach, active collection efforts targeting delinquent taxpayers, and strengthened oversight and control. Meanwhile, medium-term strategies are carried out through tax relief policies, such as reductions in the tax base and adjustments to tax rates.

One of the main objectives outlined in the 2020 Strategic Plan of the Cirebon City Financial Management Agency is to improve the quality of local financial management through transparent and accountable public services, orderly management of local finances and assets, and the optimization of Local Revenue (PAD) potential. This is supported by performance indicators such as the timeliness of the Regional Revenue and Expenditure Budget (APBD) approval, the accuracy of accountability reports, an increase in the budget absorption rate, and annual PAD growth targets (Cirebon City Regional Finance Agency, 2020). In addition, the Regional Finance Agency's performance indicators, which are based on the Regional Medium-Term Development Plan (RPJMD), demonstrate the local government's commitment to maintaining fiscal stability while promoting growth in local revenue as the foundation for regional self-reliance.

The Strategic Plan documents of local government agencies, which outline the direction of financial management policies through the establishment of medium-term goals and objectives, reinforce this point. The Strategic Plan emphasizes four priorities, which improving financial governance, ensuring timely budgeting, increasing budget absorption, and optimizing PAD. These strategies demonstrate the local government's efforts to improve tax compliance and revenue collection, but they have not yet fully led to the development of new, sustainable sources of local revenue. This is reflected in the structure of local revenue, which remains dominated by taxes and transfer funds, as well as the lack of diversification of non-tax revenue sources.

From the perspective of Hersey and Blanchard's Situational Theory, the strategy implemented by the City of Cirebon reflects a participatory relationship model, in which the central government provides space and flexibility, while the local government still requires support and coordination in the implementation of fiscal policies. The level of local fiscal maturity has increased, but has not yet reached the stage where fiscal responsibilities can be fully delegated.

The strategy for successfully implementing regional autonomy in Cirebon City remains limited in scope; while autonomy has provided policy space and regulatory flexibility, fiscal autonomy has not yet been fully achieved due to limitations in optimizing local revenue, revenue leakage, and continued high dependence on transfer funds and external financing.

CONCLUSION

This study indicates that the level of financial autonomy of Cirebon City for the 2021–2024 period falls into the low-to-moderate category, showing improvement marked by a shift in fiscal relations from a consultative to a participatory model. However, dependence on transfer funds remains high within the local revenue structure, which does not yet fully reflect the objectives of fiscal decentralization in supporting the implementation of regional autonomy. A review of Hersey and Blanchard's situational leadership theory in this context reveals that local governments demonstrate a high capacity for task-oriented behavior, while simultaneously exhibiting strengthened relationship-oriented behavior. Consequently, what initially fell into the consultative category has evolved toward the participatory relationship pattern. Efforts to increase Local Own-Source Revenue (PAD) have been supported by a number of factors, including regulatory flexibility at the national level through the Law on Local Revenue and Expenditure (UU HKPD), which allows for innovation in local taxation; institutional support through collaboration with universities to identify revenue potential; rate adjustments via Local Tax and Retribution Regulations; and strengthened communication with the public and businesses through tax outreach and education. However, research has found that local governments still face structural barriers, particularly revenue leakage in sectors such as illegal parking, high dependence on central and provincial transfer funds, and insufficient diversification of local revenue sources. Strategies to enhance fiscal autonomy have been formally incorporated into planning documents such as the Strategic Plan (Renstra) and the Medium-Term Regional Development Plan (RPJMD), which emphasize rule-based financial management, timely budget cycles, improved budget absorption, and the optimization of Local Own-Source Revenue (PAD). These findings contribute to public administration studies by emphasizing that fiscal autonomy depends not only on the magnitude of PAD, but also on the maturity of governance and the quality of local government relations with stakeholders. The implications of this study point to the importance of consistent implementation of fiscal strategies aligned with medium-term planning to ensure that the transition toward greater self-reliance is sustainable. However, this study has limitations because the analysis relies heavily on macroeconomic data, which means it does not fully capture the operational dynamics of local revenue collection at the field level, nor does it provide an in-depth assessment of taxpayer behavior factors that influence revenue realization. Based on the analysis's findings, this study advises local government to accelerate the diversification of revenue sources to prevent long-term fiscal dependence on the federal and provincial governments while giving priority to bolstering oversight systems to reduce possible leakage of local revenue the most significant barrier.

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