

Regional Tax, Retributions, and Own-Source Revenue Performance of Bekasi City

Memed Sueb^a, Meliani Mukti^b, and Khairanis Yulita^{c*}

^a*Accounting Department, Padjadjaran University, memed.sueb@fe.unpad.ac.id, Indonesia*

^b*Accounting Department, Padjadjaran University, meliani.mukti@unpad.ac.id, Indonesia*

^c*Accounting Department, Padjadjaran University, khairanis.yulita@unpad.ac.id, Indonesia*

Abstract. Tax reform in Indonesia is also addressing issues related to Regional Tax and Retributions (PDRD), which have become the major sources of regional own-source revenue (PAD). Therefore, this study aimed to analyze the effectiveness and contribution of regional tax to PAD in Bekasi City from 2017-2022 as well as project the potential tax and retributions between 2024-2028. The study procedures were carried out using rigorous techniques, such as descriptive analysis, ratio analysis, and forecasting. The results showed that there were fluctuations in the effectiveness of PDRD in Bekasi City for 6 years. The highest effectiveness of regional tax occurred in 2017 and decreased from 2018 to 2019, while retributions showed a significant difference. The results also showed that the contribution of the 2 variables to PAD of Bekasi City was in the low category. The most potential revenue projections for 2024-2028 were Acquisition Duty of Right on Land and Building (BPHTB) and Retributions for Fire Extinguisher Testing Services.

Keywords: Contribution, Effectiveness, Regional Own-Source Revenue, Regional Tax, Regional Retributions

*Corresponding author. E-mail: khairanis.yulita@unpad.ac.id.

Introduction

Tax is one of the primary sources of revenue for the government in supporting development activities and providing public services for the community (BPS, 2023; DJP, n.d.). The global reduction in corporate income tax rates in 2009-2019 (Darussalam, 2020) and the provision of tax incentives are exciting phenomena within the framework of the COVID-19 pandemic. The COVID-19 pandemic accelerated Indonesia's corporate income tax reduction, initially planned for 2021 but implemented a year earlier, setting the rate at 22% for 2020 and 2021. Amidst the crisis, the government faced substantial financial demands while relying on tax revenue. However, to support economic stability, it introduced fiscal policies, including tax incentives, to ease the burden on businesses and individuals. Reducing the rates and eliminating administrative sanctions during the pandemic are expected to increase taxpayer (WP) compliance (Dewi et al., 2020). However, tax-related fiscal policies must consider the disrupted economic conditions and decrease in purchasing power. The implementation of tax services during the pandemic also faces several challenges, such as physical restrictions and technical constraints in the online administration process. Tax issue in the crisis of pandemic shows the government's efforts to find a balance between obtaining revenue and providing incentives to WP to support national economic recovery.

Over the past decade, tax reform has continued to be carried out to achieve the ideal potential of state revenue from the sector and increase the country's economic growth (Gebreegziabher, 2018). Regional reform in Indonesia has been implemented for approximately 20 years and has lasted 3 phases (Abuyamin, 2015). In this context, the financial management of Regional Tax and Retributions (PDRD) is a form of public service (DJPK, 2023) to achieve more optimal Regional Own-Source Revenue (PAD) (Pasaribu, 2022) and increase regional government accountability (Jin, 2005; Jia et al, 2020; Rodden, 2023). Meanwhile, Amirullah et al. (2024) and (Foremny, 2014) found that financial management of the APBD caused a deficit due to the non-achievement of the PAD target, while the regional activity program continued to run. Table 1 shows the importance of tax and the contribution to state revenue in 2021-2023. Government often faces several difficulties in financing development programs and community services due to the inadequate generation

of revenue. Therefore, it is necessary to conduct a study related to the potential and contribution of PDRD revenue in Regency or City, specifically since the enactment of Law No. 1 of 2022 concerning Financial Relations between the Central Government and Regional Government (HKPD), which abolished Law Number 28 of 2009 concerning PDRD. The change and redesign of PDRD Law to HKPD Law is expected to affect PAD positively, improve tax management efficiency, and increase PDRD revenue.

Table 1
Realization of Total State Revenue 2021-2023 (Billion Rupiah)

Source of Income	Realization of Total State Revenue		
	2021	2022	2023
I. Revenue	2.006.334,00	2.435.867,10	2.443.182,70
Tax Revenue	1.547.841,10	1.924.937,50	2.016.923,70
Domestic Tax	1.474.145,70	1.832.327,50	1.960.582,50
Income Tax	696.676,60	895.101,00	935.068,60
Value Added Tax and Sales Tax on Luxury Goods	551.900,50	680.741,30	740.053,60
Land and Building Tax	18.924,80	20.903,80	31.311,00
Land and Building Acquisition Duty	0,00	0,00	0,00
Excise	195.517,80	224.200,00	245.449,80
Other Tax	11.126,00	11.381,40	8.699,50
International Trade Tax	73.695,40	92.610,00	56.341,10
Import Duties	39.122,70	43.700,00	47.528,50
Export Tax	34.572,70	48.910,00	9.012,70
Non-Tax Revenue	458.493,00	510.929,60	426.259,10
Natural Resources Revenue	149.489,40	218.493,10	188.744,80
Revenue from Segregated State Assets	30.496,80	40.405,30	44.068,10
Other Non-Tax Revenue	152.504,00	149.013,40	110.429,80
Revenue of Public Service Agency	126.002,80	103.017,70	83.016,40
II. Grants	5.013,00	1.010,70	409,40
Total	2.011.347,10	2.436.877,80	2.443.592,20

Source: BPS (2023)

The issue related to independent financial management in various regions is the occurrence of budget deficits because the ability is not evenly distributed, where regional government (Pemda) tend to expect bailouts from the central government (Foremny, 2014). Pasaribu (2022) revealed that PDRD performance had been less than optimal for over 20 years because it still depended on transferring funds from the central government. In addition, PDRD

only contributed 8% of PAD (Lewis, 2006). Is (2013) also showed the non-optimality of PDRD in Riau, while Hodijah (2017) found decrease in the contribution of regional tax to expenditure in Jambi from 2011 to 2015. Asatryan et al. (2015) found that high regional autonomy tended to increase government discipline. Higher authority motivates regional government to tighten the enforcement of tax rules in the regions (Jia et al., 2020), which increases PAD. Lewis (2023) showed the growth of PDRD to PAD, but the rate was only 9% per year, and the contribution of PDRD to Regional Revenue and Expenditure Budget (APBD) was 16.5% in 2021. Several studies have also shown that the success of fiscal decentralization depends on the discretion of the government in managing tax revenue (Alexeev et al., 2019). Therefore, this study aims to analyze the performance of PDRD using the effectiveness and contribution of PDRD to the PAD of Bekasi City during 2017-2022, as well as project potential PDRD in 2014-2028. The objective was carried out by analyzing the performance of 9 types of regional tax, 17 types of regional retributions, and PAD in Bekasi City during the 2017-2022 fiscal period with descriptive analysis, financial ratio analysis, and projections of potential revenue in the next 5 years.

Literature Review

Public Policy Theory

Public policy is often designed and evaluated regularly to achieve practical governance objectives. Several studies have shown that it is related to decisions taken as a solution to overcome problems in the administration of government agencies (Suprayitno et al., 2024). Government officials must conduct policy analysis, starting with formulation, adoption, implementation, and assessment (Suprayitno et al., 2024). The final and most crucial step often overlooked is evaluation and determining the necessary improvements (Suprayitno et al., 2024). The evaluation step determines whether regional tax reform has been effective (Ramdhani & Ramdhani, 2017). Each region needs to measure the effectiveness and contribution of PDRD to the source revenue (Yoduke & Ayem, 2015). The effectiveness and contribution of PDRD revenue significantly affect regions' economic growth (Gebreegziabher, 2018).

Agency Theory

The application of agency theory explains the relationship of interests between government and society in the context of tax. Agency theory focuses on the problem of conflict of interest between principal and agent in a contract (Jensen and Meckling, 1976). The principal in this study is the public and the agent is the government as the implementer. Conflicts of interest often occur between tax authority acting on behalf of the government (Amal & Wibowo, 2022), in this study, Bekasi City Government, and WP as public. When the government maximizes tax revenue, WP is often uncompliant due to a lack of trust in proper management. This triggers a conflict of interest that can be reflected in regional tax effectiveness. In cases where the effectiveness is high, the realization of revenue is higher than the target, and it is considered that the agency conflict is relatively low, and vice versa. The government typically desires a high level of effectiveness to support rapid economic growth (Gebreegziabher, 2018).

Tax

Tax is significant in funding development, public welfare, and instruments to improve a country's economy. In addition, it refers to the collection of rules that exist in the life of a society and cannot be separated from the understanding and scope of the law (Saptono, 38: 2017). Tax is the main driving force of the Indonesian economy to fund state development and achieve public welfare (Syahputra et al., 2024). According to the Purchasing Power Theory by Dornbusch (1985), it is likened to a pump that absorbs the purchasing power of individuals and will be returned to society. Tax imposition must fulfill the requirements proposed by Smith (1937), namely equality and justice, legal certainty, convenience of payment (pleasant principle), and collection efficiency.

Regional Tax

Tax, as the largest source of state revenue, also contributes to regional development. Based on the collecting authority, it is divided into central and regional tax. Regional government collects regional tax, both Level I (Province) and Level II (Regency/City), which are regulated by Regional Regulations and Laws (UU PDRD, 2009; UU HKPD, 2022). According to regional tax, it is a mandatory and coercive contribution without direct reward for individuals or entities to finance interests and improve the welfare of the community (UU PDRD, 2009).

Regional Retributions

Regional retributions are one of the components of regional financial structure and a source of PAD (Permendagri, 2020). Several studies have shown that is regulated in Law No. 28/2009, which consists of 30 types of retributions, then updated to 18 types in HKPD Law. The law is derived from regulations of each region to determine the types and tariffs of regional retributions by the permitted tariff range and the imposition base set by the central government. The general provisions of PDRD are also regulated in Government Regulation Number 35 of 2023. Bekasi City regional retributions are regulated in Regional Regulation of Bekasi City Number 9 of 2012.

Regional Own-Source Revenue (PAD)

PAD optimization is an effort that regional government must achieve to support financial independence (Zakaria & Dede, 2022). Regional tax and retributions are 2 sources of PAD (Law No. 23, 2014). PAD is a source of routine income from the efforts of regional government. This indicates that regional government must be able to utilize the potential sources of the wealth (Andriani & Purnawan, 2017) and have the right to manage PDRD efficiently for development. However, PAD can still not finance half of the expenditures in Aceh, West Java, Bandung Regency, and Mataram City (BPK, 2021). Balancing funds and other legal PAD covers the difference between PAD and expenditure. PAD in some regions globally is determined by indicators, such as incentives in China (Xing and Zhang, 2018), public perception (Beeri et al., 2022), and competition and cooperation between regional government (Charlot et al., 2015). Incentives in Indonesia for high-performing regional government are regulated in Government Regulation No. 69/2010 on Procedures for Providing and Utilizing Incentives for Collecting PDRD. The perception is that WP will respond positively to good regional government services, and it will increase PDRD revenue. Cooperation between regional government is more beneficial than competition, as reported in France, namely establishing a single rate for tax due to the cooperation (Charlot et al., 2015).

Research Method

This research is a type of research with a quantitative descriptive approach. Descriptive research aims to analyze data by describing the data that has been collected (Sugiyono, 2023). Archival

data is used to analyze this study (Moers, 2006), then data analysis carried out by calculating the effectiveness and contribution of PDRD to PAD, analyzing the trends and findings from these calculations, and making recommendations and PDRD projections in future five years for object of research. Bekasi Regional Government was the object of study, while Bekasi City Regional Own-Source Revenue Agency (Bapenda) was the unit of analysis. The population was the time series data of PAD Bekasi City in 2017-2022, which consists of nine regional tax revenues and seventeen regional retributions. All populations were taken to analyze the effectiveness and contribution of PDRD to PAD. Total observations are 54 regional tax revenue and 102 regional retributions. The study period was between 2017 to 2022 because the performance of regional tax in Bekasi City showed a fluctuating trend, however, nominally, tax revenue increased yearly. The most significant decrease occurred from 2017 to 2018 and continued until 2022 due to the impact of the COVID-19 pandemic.

Secondary data sources took place from Bapenda Bekasi City, which consisted of annual and monthly data. Monthly data for 2021-2022 was used to calculate PDRD projections for 2024-2028 for 8 types of retributions. Meanwhile, annual data was used to analyze the effectiveness and contribution of 9 types of regional tax and 17 types of regional retributions by Article 2 of Regional Regulation of Bekasi City Number 11 of 2016 and Regional Regulation of Bekasi City Number 10 of 2019. Time series data collection techniques from 2017 to 2022 were collated from <https://jdih.bekasikota.go.id/>.

The analysis techniques in this study were descriptive analysis, financial ratios, and forecasting. The descriptive analysis was conducted to examine the level of effectiveness and contribution of PDRD to PAD of Bekasi City. The effectiveness of PDRD was measured (Sartika et al., 2019; Sucianti et al., 2022) with the effectiveness criteria in Table 2.

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

$$\text{Regional Retribution Effectiveness} = \frac{\text{Realization of Regional Retributions Revenue}}{\text{Target of Regional Retributions Revenue}} \times 100\%$$

Descriptive analysis was conducted to determine PDRD's contribution, specifically the influence on PAD (Halim, 2001). The contribution level of PDRD was based on Halim's (2001) measurement of PDRD's contribution to PAD, with the contribution criteria presented in Table 3.

$$\frac{\text{Regional Tax Contribution}}{\text{Realization of Regional Tax Revenue}} \times 100\%$$

$$\frac{\text{Regional Retribution Contribution}}{\text{Realization of PAD Revenue}} \times 100\%$$

Table 2
Effectiveness Criteria

Effectiveness Level (%)	Effectiveness Category
≥ 100	Very Effective (VE)
90-100	Effective (E)
80-90	Moderately Effective (ME)
60-80	Less Effective (LE)
≤ 60	Not Effective (NE)

Source: Halim (2001)

Table 3
Contribution Criteria

Contribution Level (%)	Contribution Category
≥ 50	Very Good (VG)
40-50	Good (G)
30-40	Moderate (M)
20-30	Fairly Good (FG)
10-20	Poor (P)
≤ 10	Very Poor (VP)

Source: Halim (2001)

Results and Discussions

Regional Tax Effectiveness of Bekasi City

The 7 types of tax in Bekasi City Regional Tax were "extremely effective," with achievements above 100% in 2017, as shown in Table 4. In addition, the success of Bekasi City Government in achieving tax revenue target was because, in 2017, the economic conditions were excellent and stable, as indicated by economic growth of 5.03%, inflation of 2.95% compared to the previous 3.07%, and Gross Domestic Product (GDP) at current prices reached IDR 13,588.8 trillion and GDP per capita reached IDR 51.89 million or US\$ 3,876.8. These economic indicators encouraged the achievement of tax revenue target in Bekasi City Government. However, this achievement above 100% was not considered promising because of the possibility of 2 things happening. First, there was

budgetary slack, which was the difference between actual expenditures (actual performance) and those projected (performance targets) during the budgeting process (Douglas & Wier, 2000; Safitri, 2023). Usually, this budgetary slack was performed by deliberately reducing revenue and increasing costs to ensure that targets were easily achieved and performance seemed to be good (Pramudiati & Erlinawati, 2021; Pratiwi, 2023). Eunike et al. (2022) emphasized that target achievement could be easy when the target set did not match tax potential. Second, the budget preparation process was of low quality. The budget preparation process must consider historical data of the previous year's budget target and external factors such as growth in tax revenue. The results paid attention to Acquisition Duty of Right on Land and Building (BPHTB), which had consistently achieved more than 100% effectiveness for 6 years. Evaluation and investigation policies must be conducted to reduce budgetary slack (Webb, 2002). Managers must be involved in reviewing, approving, and implementing the budget (Panjaitan, 2019) to ensure that the target set was by the productive capabilities that generated potential tax revenue in Bekasi City. These results are in line with public policy theory (Suprayitno et al., 2024), which explains the importance of steps in policy analysis starting from formulation, in this case, regional governments must determine the right targets and assess performance regularly.

The trend of regional tax effectiveness tended to decrease until 2019 and increased several regional tax in 2020 and beyond. This fluctuation occurred due to the COVID-19 outbreak, which disrupted activities and damaged the economy. In 2020, there was a contraction in growth of 2.07%, inflation of 0.28%, Consumer Price Index (CPI) of 105.21, and GDP at current prices reached IDR 15,434.2 trillion, and GDP per capita reached IDR 56.9 Million or US\$ 3,911.7. Economic indicators grew better in 2022 at 5.3%, so revenue in several types of tax increased. The 4 types of tax with the highest average effectiveness were BPHTB, PBB-P2 (land and building tax for urban and rural areas), Hotel Tax, and Restaurant Tax. The results of this study were consistent with Fikri and Mardani (2017), Lubis (2017), Putra (2019), Hilfandi et al. (2020), Mewo et al. (2021), Mawarni and Indrawati (2022), Siregar and Kusmilawaty (2022), and Titania and Rahmawati (2022), indicating that there was a positive influence among several regional tax such as hotel and restaurant tax on PAD in Indonesia. On average, regional tax effectiveness in Bekasi City was above 80%. This result confirmed

Sucianti et al. (2022), which found that the effectiveness of the Enrekang Regency Regional Tax was above 80% from 2017 to 2022.

Some regional tax recorded as less effective were entertainment, billboards, and parking. These results were consistent with Kesek (2013), Pulungan (2020), and Estiningsih and Nurranto (2020), but not with Triantoro (2010), Natalia and Kusumaningtyas (2022), Prameswara (2022). Some reasons could be summarized as the cause of the ineffectiveness of some of these regional tax. First, new burdensome regulations for billboard entrepreneurs and weak control, supervision, and enforcement of sanctions on billboards and parking. Second, the community utilized loopholes in tax regulations to promote products through online advertisements that had not yet become tax objects. Third, reasonable standard operating procedures (SOP) must be implemented, specifically for illegal parking.

This study was not consistent with Hakiki et al. (2018), that the effectiveness of the street lighting tax in West Tanjung Jabung Regency was very effective, while in this study, it was moderately effective. The difference in the results of this study must be a consideration for Bekasi City Government to evaluate administrative procedures to ensure that the collection process became more straightforward. It must also necessitate socialization for entertainment venues, and restaurants to pay and comply with tax.

Effectiveness of Regional Retributions in Bekasi City

The highest average effectiveness among the 17 types of retributions, according to Table 5, was Retributions for Tera/Tera Ulang Service, Retributions for Fire Extinguisher Inspection, and Retributions for Motor Vehicle Testing. Meanwhile, the lowest average effectiveness was Retributions for Supervision and Control of Telecommunication Towers because there was no realization of this retributions during the observation period. The majority of regional retributions performance in achieving revenue targets was still low. Overall, the average effectiveness of retributions in Bekasi City was 67.52%. This result was not consistent with Sucianti et al. (2022) that the effectiveness of Enrekang Regency Regional Retributions had exceeded 80% for 2017-2021, although there was a decrease in 2022 to 63.3%.

The downward effectiveness trend occurred from 2017 to 2019 and increased again from 2020 to 2022. Ibu et al. (2020) also found this fluctuation, examining PDRD of Ternate City from 2011 to 2022.

Furthermore, the highest regional retributions revenue in Ternate City occurred in 2018, while the lowest PDRD revenue occurred in 2011.

Contribution of Regional Tax to Regional Own-Source Revenue (PAD) of Bekasi City

Table 6 presented the highest regional tax contributions, which were in the sufficient and deficient categories during the observation period, namely BPHTB, PBB-P2, street lighting tax, and restaurant tax, in line with Putra's (2019) study in Riau. The other 5 types of tax were still in the insufficient category, which was consistent with the study of Mewo (2021) and Prameswara (2022). BPHTB dominated PAD, specifically before COVID-19, and it decreased from 2019 to 2021. In this study, PBB-P2 was categorized as sufficient in 2020. After the COVID-19 pandemic had subsided, the contribution of regional tax from 2021 onwards gradually improved. However, the contribution of regional tax to PAD of Bekasi City was still below 30%, which needed to be a concern for Bekasi City Government. These results showed that the primary problem in fiscal decentralization in Indonesia was the lack of regional independence, which depended on the transfer of funds from the central government. This study showed that regions exhibited low fiscal capacity. In our analysis, the low contribution of tax revenue is also due to the low trust of taxpayers in regional government, as known as conflict of interest in agency theory (Jensen & Meckling, 1976). Regional governments should provide transparency to the public regarding the indirect benefits received by taxpayers to increase their trust.

Contribution of Regional Retributions to Regional Own-Source Revenue (PAD) of Bekasi City

All regional retributions indicated an extremely poor contribution to PAD of Bekasi City, as shown in Table 7. This was because regional retributions target set by Bekasi City Government was relatively low, though retributions had reached a high level of effectiveness, contribution as well as regional tax were difficult. The results of this study confirmed Mais and Yuniara (2020), which found that the contribution of regional retributions in DKI Jakarta to PAD from 2015 to 2018 was very low, with an average contribution of 1.44%. This contribution was low compared to the contribution of regional tax. This phenomenon was interesting because when viewed from the type,

retributions were more diverse compared to regional tax. However, the tariffs tended to be lower than regional tax rates. This was the reason the contribution of regional retributions to PAD in Bekasi City could not beat regional tax.

Projections of Regional Tax and Retributions (PDRD) of Bekasi City

PDRD projections were made for the next 5-year period, 2024-2028. Projections were made for 9 types of regional tax and 8 regional retributions. A total of 9 other types of regional retributions could not be projected due to the unavailability of the required data. Table 8 indicated that PDRD revenue projections that had the potential to provide the highest average percentage in 2024-2028 were BPHTB and Retributions for Fire Extinguisher Testing Service. This projection followed the consistency of BPHTB as one of regional tax in Bekasi City that had been very effective in its realization and contribution to PAD over the past 6 years. These results aligned with Sari and Rahayu (2020), which projected positive growth of BPHTB in Banjarmasin City from 2020-2024. Retributions for Fire Equipment Testing Inspection Services also suggested high effectiveness and an increasing contribution trend to PAD during 2017-2022, making it a potential retribution in the next 5 years.

Table 4
Regional Tax Effectiveness in Bekasi City (%)

Num	Tax	2017		2018		2019		2020		2021		2022		Average	Category
1	Hotel	109,10	VE	72,06	LE	65,46	LE	96,77	E	125,50	VE	78,84	LE	91,29	E
2	Restaurant	102,11	VE	91,56	E	95,87	E	87,79	ME	86,50	ME	82,00	ME	90,97	E
3	Entertainment	102,70	VE	66,81	LE	67,16	LE	57,92	NE	77,17	LE	64,76	LE	72,75	LE
4	StreetLighting	71,47	LE	69,85	LE	63,22	LE	100,70	VE	104,23	VE	88,41	ME	82,98	ME
5	Parking	110,36	VE	44,45	NE	31,80	NE	63,32	LE	83,20	ME	63,76	LE	66,15	LE
6	Billboard	29,36	NE	42,12	NE	36,79	NE	135,56	VE	106,55	VE	98,43	E	74,80	LE
7	PAT	103,78	VE	64,95	LE	46,70	NE	115,99	VE	101,91	VE	45,73	NE	79,84	LE
8	PBB-P2	101,71	VE	120,19	VE	80,28	ME	103,41	VE	76,41	LE	83,88	E	94,31	E
9	BPHTB	116,55	VE	113,50	VE	106,19	VE	101,09	VE	107,07	VE	118,56	VE	110,49	VE

Notes: VE: Very Effective; E: Effective; ME: Moderately Effective; LE: Less Effective; NE: Not Effective.

Source: Processed Data (2023)

Table 5
Regional Retributions Effectiveness in Bekasi City (%)

Num	Retribution	2017		2018		2019		2020		2021		2022		Average	Category
1	Health Services	101,28	VE	98,88	E	54,92	NE	112,41	VE	73,26	LE	151,52	VE	98,71	E
2	Solid Waste/Cleaning Service	32,47	NE	63,59	LE	57,52	NE	121,99	VE	100,54	VE	96,82	E	78,82	LE
3	Roadside Parking Service	4,77	NE	44,92	NE	27,64	NE	0,00	NE	51,38	NE	66,06	LE	32,46	NE
4	Market Services	52,69	NE	63,93	LE	57,27	NE	105,28	VE	86,11	ME	78,75	LE	74,00	LE
5	Motor Vehicle Testing	55,49	NE	87,29	ME	59,56	NE	110,98	VE	159,76	VE	122,78	VE	99,31	E
6	Fire Extinguisher Inspection	26,72	NE	110,64	VE	110,04	VE	128,96	VE	125,80	VE	114,28	VE	102,74	VE
7	Provision and/or Desludging	36,48	NE	67,52	LE	101,88	VE	110,76	VE	89,02	ME	0,00	NE	67,61	LE
8	Tera/Reterminati on Service	18,15	NE	150,19	VE	111,49	VE	129,10	VE	168,94	VE	113,22	VE	115,18	VE
9	Supervision and Control of Telecommunicat ion Towers	0,00	NE	0,00	NE	0,00	NE	0,00	NE	0,00	NE	0,00	NE	0	NE
10	Use of Regional Wealth	51,21	NE	98,09	E	78,00	LE	147,51	VE	106,76	VE	111,18	VE	98,79	E
11	Terminal	34,69	NE	53,48	NE	57,61	NE	98,11	E	70,04	LE	92,15	E	67,68	LE
12	Special Parking Lot	0,00	NE	0,00	NE	0,00	NE	0,00	NE	116,99	VE	97,01	E	35,66	NE
13	Slaughterhouse	33,67	NE	28,50	NE	45,40	NE	104,63	VE	100,83	VE	63,06	LE	62,68	LE
14	Recreation and Sports Center	92,78	E	10,32	NE	100,19	VE	44,73	NE	10,52	NE	52,66	NE	51,86	NE
15	Building Permit	47,92	NE	69,24	LE	44,97	NE	91,85	E	44,03	NE	58,17	NE	59,36	NE
16	Route Permit to Provide Public Transportation Services	48,43	NE	30,29	NE	25,27	NE	37,80	NE	28,98	NE	37,78	NE	34,75	NE
17	IMTA Extension	94,93	E	69,20	LE	46,22	NE	93,70	E	93,38	E	0,00	NE	66,23	NE

Notes: VE: Very Effective; E: Effective; ME: Moderately Effective; LE: Less Effective; NE: Not Effective.

Source: Processed Data (2023)

Table 6
Regional Tax Contribution on PAD Bekasi City (%)

Num	Tax	2017		2018		2019		2020		2021		2022		Average	Category
1	Hotel	1,36	SP	1,45	SP	1,36	SP	1,19	SP	1,15	SP	1,38	SP	1,31	SP
2	Restaurant	11,67	P	13,63	P	13,56	P	11,11	P	10,49	FG	13,95	P	12,4	P
3	Entertainment	2,52	SP	2,10	SP	2,15	SP	1,20	SP	0,58	SP	1,70	SP	1,70	SP
4	StreetLighting	13,68	P	14,49	P	12,77	P	17,20	P	13,90	FG	14,57	P	14,43	P
5	Parking	1,58	SP	1,74	SP	1,82	SP	1,39	SP	1,06	SP	1,43	SP	1,50	SP
6	Billboard	1,74	SP	1,91	SP	1,99	SP	3,09	SP	2,64	SP	2,82	SP	2,36	SP
7	PAT	0,54	SP	0,52	SP	0,31	SP	0,26	SP	0,21	SP	0,18	SP	0,33	SP
8	PBB-P2	14,61	P	20,45	M	19,71	P	21,20	M	17,33	P	17,88	P	18,52	P
9	BPHTB	22,38	M	22,70	M	19,15	P	19,39	P	19,59	P	23,56	M	21,12	M

Notes: M=Moderate; P=Poor; VP=Very Poor
Source: Processed Data (2023)

Table 7
Regional Retributions Contribution on PAD Bekasi City (%)

Num	Retribution	2017		2018		2019		2020		2021		2022		Average	Category
1	Health Services	0,04	VP	0,04	VP	0,03	VP	0,00	VP	0,00	VP	0,00	VP	0,01	VP
2	Solid Waste/Cleaning Service	0,52	VP	0,73	VP	0,77	VP	1,00	VP	0,86	VP	0,96	VP	0,80	VP
3	Roadside Parking Service	0,10	VP	0,15	VP	0,10	VP	0,00	VP	0,01	VP	0,03	VP	0,06	VP
4	Market Services	0,32	VP	0,32	VP	0,31	VP	0,30	VP	0,12	VP	0,12	VP	0,24	VP
5	Motor Vehicle Testing	0,18	VP	0,18	VP	0,16	VP	0,19	VP	0,21	VP	0,21	VP	0,18	VP
6	Fire Extinguisher Inspection	0,04	VP	0,07	VP	0,09	VP	0,10	VP	0,10	VP	0,09	VP	0,08	VP
7	Provision and/or Desludging	0,01	VP	0,02	VP	0,02	VP	0,06	VP	0,07	VP	0,00	VP	0,02	VP
8	Tera/Retermination Service	0,02	VP	0,02	VP	0,02	VP	0,02	VP	0,02	VP	0,02	VP	0,02	VP
9	Supervision and Control of Telecommunication Towers	0,00	VP	0,00	VP	0,00	VP	0,00	VP	0,00	VP	0,00	VP	0,00	VP
10	Use of Regional Wealth	0,29	VP	0,29	VP	0,23	VP	0,30	VP	0,21	VP	0,22	VP	0,25	VP
11	Terminal	0,05	VP	0,05	VP	0,07	VP	0,06	VP	0,05	VP	0,05	VP	0,05	VP
12	Special Parking Lot	0,00	VP	0,00	VP	0,00	VP	0,00	VP	0,08	VP	0,07	VP	0,02	VP
13	Slaughterhouse	0,01	VP	0,00	VP	0,01	VP	0,01	VP	0,01	VP	0,00	VP	0,00	VP
14	Recreation and Sports Center	0,01	VP	0,01	VP	0,10	VP	0,01	VP	0,00	VP	0,06	VP	0,03	VP
15	Building Permit	2,44	VP	1,90	VP	2,98	VP	1,58	VP	0,86	VP	1,11	VP	1,81	VP
16	Route Permit to Provide Public Transportation Services	0,01	VP	0,00	VP	0,00	VP	0,00	VP	0,00	VP	0,00	VP	0,00	VP
17	IMTA Extension	0,12	VP	0,08	VP	0,06	VP	0,07	VP	0,04	VP	0,00	VP	0,06	VP

Notes: VP= Very Poor
Source: Processed Data (2023)

Table 8
Projections of PDRD Revenue in Bekasi City (million Rp)

Num	Tax/Retribution	2024	%	2025	%	2026	%	2027	%	2028	%	Average
1	Hotel	52.939,37	-6,69	60.203,70	13,72	67.468,03	12,07	74.732,36	10,77	81.996,70	9,72	7,91
2	Restaurant	499.811,36	-1,66	574.845,83	15,01	649.880,30	13,05	724.914,78	11,55	799.949,25	10,35	7,37
3	Entertainment	75.288,47	-3,81	104.194,79	38,39	127.215,91	22,09	150.237,03	18,10	173.258,15	15,32	18,77
4	StreetLighting	441.442,24	3,49	470.613,50	6,61	499.784,76	6,20	528.956,02	5,84	558.127,28	5,51	5,53
5	Parking	51.964,00	-19,05	59.882,64	15,24	67.801,29	13,22	75.719,93	11,68	83.638,57	10,46	6,31
6	Billboard	113.407,52	30,08	128.680,73	13,47	143.953,94	11,87	159.227,14	10,61	174.500,35	9,59	15,12
7	PAT	7.030,19	-41,42	8.338,77	18,61	9.647,35	15,69	10.955,94	13,56	12.264,52	11,94	3,67
8	PBB-P2	710.016,34	12	766.228,47	7,92	822.440,60	7,34	878.652,73	6,83	934.864,86	6,40	8,09
9	BPHTB	850.352,42	44,69	977.150,25	14,91	1.103.948,07	12,98	1.230.745,89	11,49	1.357.543,72	10,30	18,87
10	Solid Waste Service	46.776,87	57,16	53.173,04	13,67	59.569,20	12,03	65.965,36	10,74	72.361,53	9,70	20,66
11	Cleanliness	4.153,64	7,13	4.610,98	11,01	5.068,32	9,92	5.525,66	9,02	5.983,00	8,28	9,07
12	Market Fire Extinguisher Testing Inspection Service	2.619,86	4,37	4.142,95	58,14	5.666,05	36,76	7.189,15	26,88	8.712,25	21,19	29,46
13	Tera	672,71	34,54	769,34	14,36	865,96	12,56	962,59	11,16	1.059,22	10,04	16,53
14	Parking	5.540,79	64,38	6.356,76	14,73	7.172,72	12,84	7.988,69	11,38	8.804,66	10,21	22,70
15	Building Permit Motorized	60.876,86	77,80	73.688,64	21,05	86.500,42	17,39	99.312,21	14,81	112.123,99	12,90	28,79
16	Vehicle Testing (PKB)	6.039,65	16,17	6.237,29	3,27	6.434,93	3,17	6.632,58	3,07	6.830,22	2,98	5,73
17	Regional Wealth	7.632,25	24,58	8.853,50	16,00	10.074,75	13,79	11.296,01	12,12	12.517,26	10,81	15,46

Source: Processed Data (2023)

Conclusion

In conclusion, there were changes in the trend of regional tax effectiveness that increased and decreased in Bekasi City from 2017 to 2022. 2017 was the year with the most effective regional tax revenue potential as it exceeded Bekasi City Government's target, except for 2 types of regional tax namely Street Lighting Tax and Billboard Tax. Regional tax' effectiveness decreases from 2018 to 2019 and increased again in 2020 and beyond. Meanwhile, the effectiveness of regional retributions was not as accurate as regional tax, with the most effective conclusion during the observation period being retributions for tera/register services. This study also concluded that the contribution of PDRD in Bekasi City to PAD was extremely low. PBB-P2 and BPHTB contributed the most among the 9 types of regional tax in Bekasi City. This study also provided projections for BPHTB, Entertainment Tax, and Billboard Tax, as the 3 most potential tax types in Bekasi City from 2024-2028. Meanwhile, Retributions for Fire Extinguisher Testing Service was the one with the highest average percentage among the 8 types of retributions projected.

The results of this study provide implications, namely theoretical and practical implications. The theoretical implications of this study support public policy theory and agency theory. Public policy theory emphasizes that regional governments should define an appropriate target for PDRD and assess the effectiveness and contribution of PDRD to PAD because evaluations based on PDRD performance determine future improvement steps. This result is also in line with agency theory, if the government wants to maximize tax revenue, the government must minimize conflicts of interest between taxpayers and the government, by increasing taxpayer trust in the government. Practical implication specifically for Bekasi City Government is to take several actions that supported the strengthening of the effectiveness and contribution of PDRD. First, it could consider adjusting regional regulations regarding the maximum rate of regional tax under the implementation of HKPD Law and adjusting Tax Imposition Base. Second, revenue sources that could be subject to regional retributions, specifically for several economic sectors currently in the development stage in Bekasi City, should be identified. Third, conducting regular evaluation and monitoring activities, such as whether regional retributions rate was determined by the services provided, was necessary. These evaluation actions must be supported by transparent

and quality PDRD performance reports to determine corrective measures to increase the potential sources of revenue of Bekasi City. Lastly, increasing tax compliance and awareness by providing education and socialization of tax obligations for the community and tightening legal sanctions for tax violations.

The limitation of the study is this study relied heavily on descriptive analysis methods to measure the performance of PDRD. Based on the limitations, there were suggestions for further study related to analytical techniques. Future study could use more comprehensive analysis techniques, such as DEA (Data Envelopment Analysis) to analyze effectiveness and efficiency of tax and retribution collection by regional governments and ARIMA (Autoregressive Integrated Moving Average) to analyze the patterns of regional tax and retribution revenues and the trend of their contribution to PAD based on historical data for the future years.

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