ANALYSIS OF EFFECTIVENESS AND REVENUE CONTRIBUTION OF BPHTB AND PBB-P2 ON ORIGINAL REGIONAL REVENUE (PAD) OF BEKASI CITY 2014-2018

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Abstract- This study aims to determine the level of effectiveness of BPHTB and PBB-P2 acceptance and their contribution to the regional revenue (PAD) of Bekasi City in 2014-2018 and to describe the PAD of Bekasi City in 2014-2018. This research uses a descriptive type of research with a qualitative approach that is structured with data analysis methods in the form of effectiveness analysis and contribution analysis. This research was conducted at the Bekasi City Regional Revenue Agency. The data used are primary and secondary data. Data collection methods used library collection, documentation and interviews. The results showed that the average effectiveness of BPHTB acceptance was 107% in the very effective category and PBB-P2 was 103% with the very effective category as well. The average contribution of BPHTB to local revenue is 21% in the medium category and PBB-P2 is 16% which is in the poor category. The amount of realization of PAD in Bekasi City from 2014 to 2018 has always increased, but this increase has not been matched by the achievement of the targets that have been set.

Keywords: *Effectiveness, Contribution, Fees for Acquisition of Land and Building Rights (BPHTB), Rural and Urban Land and Building Tax (PBB-P2), Regional Owned Income (PAD)*

I. PRELIMINARY

Regional government financing in carrying out government and development tasks always requires a reliable source of revenue. This need has been increasingly felt by the regions, especially since the implementation of regional autonomy in Indonesia, which started on January 1, 2001 (Lamia et al., 2015). With the existence of regional autonomy, regional governments are

encouraged to look for sources of regional income that can support regional spending. According to Law Number 23 of 2014 concerning Regional Government, the source of regional income consists of Regional Original Income (PAD), Balancing Funds and Other Legitimate Regional Revenues. Original Regional Revenue, hereinafter referred to as PAD, is all regional revenue originating from original regional economic sources. This income comes from four types of income, such as local taxes, regional levies, segregated wealth management and other legitimate local revenue (Halim, 2012).

Bekasi City is one of the cities in West Java Province whose regional government strives to improve the quality of its area from year to year in accordance with the policies set by the Bekasi Government. Bekasi City is known for its progress in the property sector, especially housing. Along with the development of the housing business, the sale and purchase of land and buildings will increase. Increasing the housing business and housing sale and purchase transactions will automatically affect the increase in BPHTB and PBB-P2. In accordance with Regional Regulation Number 10 of 2019 concerning Regional Taxes, the Bekasi City Government manages 9 (nine) types of regional taxes. The following is an illustration of the growth of local taxes on PAD in Bekasi City in 2014-2018.

Table 1.
Growth of Local Taxes on PAD in Bekasi City in 2014-2018

No.	Local tax	Year					Total	Average
		2014	2015	2016	2017	2018		
1	Hotel	1%	2%	2%	2%	2%	9%	2%
2	Restaurant	14%	15%	18%	17%	17%	81%	16%
3	Entertainment	3%	3%	4%	4%	3%	17%	3%
4	Advertisements	4%	3%	3%	2%	2%	14%	3%
5	PPJ	23%	23%	22%	19%	18%	105%	21%
6	Parking	2%	2%	2%	2%	2%	10%	2%
7	Groundwater	0%	1%	1%	1%	1%	4%	1%
8	PBB P2	20%	21%	22%	21%	26%	110%	22%
9	BPHTB	33%	30%	26%	32%	29%	150%	30%
	TOTAL	100%	100%	100%	100%	100%	500%	100%

Source: Regional Revenue Agency (Bapenda) Bekasi City, 2019

The table above shows, BPHTB and PBB-P2 contributed 55% of total local tax revenue in 2018, while other taxes made a less dominant contribution to local tax revenue. The high contribution of the two taxes shows that the economic growth of Bekasi City is dominated by the property sector, but has not been matched by other sectors. This shows the need for an assessment to be carried out in order to determine the causes of the domination of BPHTB and PBB-P2 taxes on local tax revenues.

Since the transfer of management authority for BPHTB and PBB-P2 to become regional taxes for Bekasi City on February 1, 2011 and January 1, 2013, the growth of Bekasi City regional tax revenue has always increased. The effectiveness of BPHTB and PBB-P2 revenues can be determined by comparing the revenue realization with the predetermined targets, which targets are based on real potential. To know more clearly about the development of BPHTB and PBB-P2 Bekasi City revenue (in percentage and increase / decrease) in 2014-2018 can be seen in the following table.

Table 2.

Development of BPHTB and PBB-P2 Bekasi City 2014-2018 Revenues

Year	BPHTB		PBB-P2	
	Percentage Comparison of Target and Realization	The increase decrease)	Percentage Comparison of Target and Realization	The increase decrease)
2014	103%	8,304,347,180	92%	(14,122,427,073)
2015	106%	16,156,643,264	99%	(1,936,505,857)
2016	96%	(14,125,072,789)	101%	2,528,420,800
2017	117%	63,174,226,674	102%	4,878,410,936
2018	114%	54,044,309,296	120%	68,734,138,973

Source: Regional Revenue Agency (Bapenda) Bekasi City, 2019.

The table above shows that in 2016, the realization of BPHTB revenue did not exceed 100% and did not reach the set target. Likewise with PBB-P2 revenue in 2014 and 2015, it also did not reach the target set, the achievement of which was only 92% and 99%. By not achieving the BPHTB and PBB-P2 revenue targets, it has identified that whether the administration of collecting BPHTB and PBB-P2 in Bekasi City has not been carried out optimally so that the realization of BPHTB and PBB-P2 revenues in Bekasi City has not yet been able to reach the set target.

In relation to the achievement of the fluctuating BPHTB and PBB-P2 targets, although the contribution of the two taxes is the most dominant in regional tax revenues. This also raises the question whether in practice the target and / or revenue realization has or has not reflected the real potential of the BPHTB and PBB-P2 sectors in Bekasi City. This problem raises the interest of researchers to discuss it further in the form of a thesis entitled "Analysis of the Effectiveness and Contribution of BPHTB and PBB-P2 on Regional Original Revenue in Bekasi City in 2014-2018" with the following objectives:

1. Analyzing the level of effectiveness of BPHTB and PBB-P2 acceptance in Bekasi City in 2014-2018.
2. Analyzing the contribution of BPHTB and PBB-P2 to PAD Bekasi City in 2014-2018.
3. Analyzing the amount of target and realization of PAD in Bekasi City in 2014-2018.

II. LITERATURE REVIEW
2.1. Theoretical basis
2.1.1. Tax

Official (2019) suggests the definition of tax according to several experts, among others, as follows:

a. Definition according to Prof. Dr. Rochmat Soemitro, SH stated that tax is the people's contribution to the state treasury based on law (which can be enforced) without receiving reciprocal services (counter-achievement) which can be directly demonstrated and which is used to pay for general expenses. This definition was later refined to become Tax, which is the transfer of wealth from the people to the state treasury to finance routine expenses and the surplus is used for public saving which is the main source for financing public investment.

b. The definition according to SI Djajadiningrat states that tax is an obligation to hand over part of wealth to the state treasury due to circumstances, events and actions that give a certain position, but not as a punishment, according to regulations set by the government and can be enforced, but there is no mutual service return from the state directly to maintain general welfare.

c. Definition according to Dr. NJ Feldmann states that Tax is an achievement that is imposed unilaterally by and owes to the authorities (according to the norms it has established in general), without any contradictions and is solely used to cover general expenses.

d. The definition according to Law Number 28 of 2007 concerning General Provisions and Tax Procedures explains that Tax is a mandatory contribution to the state that is owed by an individual or entity that is compelling under law, without receiving direct compensation and is used for state needs for the -the amount of prosperity of the people.

From some of the tax definitions above, it can be concluded that taxes are contributions paid by residents to the state which can be enforced based on law and there is no direct reciprocation to the residents as taxpayers.

Taxes as one of the government revenues are aimed at financing development which is expected to improve the welfare of the community. Taxes have the following functions:

1. Budgetair Function (Source of State Finance)
   Taxes have a budgetary function, meaning that taxes are a source of government revenue to finance both routine and development expenditures.

2. Regularend Function (Organizer)
   Tax has a regulatory function, meaning that tax is a tool to regulate or implement government policies in the social and economic fields and achieve certain goals outside the financial sector.

Country toohas the right to collect taxes based on several theories (Official, 2019):

1. Insurance Theory
   This theory states that the state has the duty to protect people and all their interests, including the safety and security of their lives and property.

2. Interest Theory
   This theory initially only shows the sharing of the tax burden that must be collected from the entire population.

3. Carrying Force Theory
   This theory states that the basis for the fairness of tax collection lies in the services provided by the state to its citizens, namely the protection of their life and property.

4. Absolute Tax Liability Theory (Theory of Service)
   Contrary to the three previous theories that do not prioritize the interests of the state over the interests of its citizens, this theory is based on the Organische Staatsleer's notions.

5. Buying Style Principle Theory
   This theory does not question the origin of the state to collect taxes, but only looks at the effect and sees the good effect as the basis of its justice.

According to the Official (2019) taxes can be grouped into three groups, namely:

1. According to Group
   a. Direct Tax
      Direct tax is a tax that must be borne or borne by the taxpayer alone and cannot be delegated or imposed on other people or other parties.
   b. Indirect Taxes
      Indirect taxes are taxes that can ultimately be imposed or transferred to other people or third parties.

2. According to Nature
   a. Subjective Tax
      Subjective tax is a tax the imposition of which takes into account the personal situation of the Taxpayer or the imposition of taxes which takes into account the condition of the subject.
   b. Objective Tax
      Objective tax is a tax the imposition of which takes into account the object, whether in the form of objects, circumstances, actions or events that result in the obligation to pay taxes

without taking into account the personal condition of the Tax Subject (Taxpayer) and residence.

3. According to the polling agency
   a. State Tax (Central Tax)
      State taxes are taxes that are collected by the central government and are used to finance state households in general.
   b. Local tax
      Local taxes are taxes collected by local governments, both level I (provincial taxes) and level II taxes (regency / city taxes) and are used to finance each regional household. Local taxes are regulated in Law Number 28 of 2009.

2.1.2. Regional Original Income

Based on Law Number 33 of 2004 concerning Financial Balance between the Central Government and Regional Governments, Regional Original Revenue is revenue obtained by regions which is collected based on regional regulations in accordance with statutory regulations. PAD is sourced from taxes, the results of regional levies, the results of the management of separated regional assets, and other legitimate regional original revenues which aim to provide flexibility to the regions in seeking funding in the implementation of regional autonomy as a manifestation of the principle of decentralization.

2.1.3. Local tax

According to Law Number 28 of 2009 concerning Regional Taxes and Regional Retributions, what is meant by Regional Taxes are compulsory contributions to regions that are owed by an individual or entity that is coercive under law without receiving direct compensation and used for regional needs. for the greatest prosperity of the people. Based on this understanding, it can be concluded that the collection of regional taxes by the city / regency government on the community basically aims to finance the implementation of governmental tasks, development and community development in an efficient and effective manner in an effort to improve the standard of living of the community.

2.1.4. Fees for Acquisition of Land and Building Rights (BPHTB)

Based on Bekasi City Regional Regulation Number 10 of 2019 concerning Regional Taxes. It is stated that BPHTB is a tax on the acquisition of rights to land and / or buildings. Every acquisition of rights to land and buildings by citizens is required to pay BPHTB. In everyday language, BPHTB is also known as a buyer's duty, if the acquisition is based on a buying and selling process. But in the BPHTB Law, BPHTB is imposed not only in the form of buying and selling. All types of land and building rights acquisition are subject to BPHTB.

Based on the collection, the basis for the imposition of BPHTB is determined in accordance with the respective regional regulations. Based on Regional Regulation Number 10 of 2019 concerning Regional Taxes, the basis for the imposition of Fees for Acquisition of Rights on Land and Buildings is the Tax Object Acquisition Value (NPOP).
Acquisition Value of BPHTB Tax Objects:
1. Buying and selling is the transaction price.
2. Exchange rates are market values.
3. Grants are market value.
4. Testament grants are market value.
5. Inheritance is market value.
6. Revenues and other companies or legal entities are market value.
7. The separation of rights that results in the transfer is the market value.

8. The transfer of rights due to the implementation of a judge's decision which has permanent legal force is a market value.
9. The granting of new land rights as a continuation of the disposal is market value.
10. The granting of new rights to land other than relinquishment of rights is a market value.
11. A business combination is market value.
12. Consolidation is a market value.
13. Business expansion is market value.
14. Prizes are market value.
15. The buyer's designation in the auction is the transaction price.

If the NPOP as referred to in numbers 1 to 15 is unknown or lower than the NJOP used in the imposition of PBB-P2 in the year of the acquisition, the tax base used is NJOP. The amount of the Non-Taxable Tax Objects Acquisition Value (NPOPTKP) is set at the minimum of IDR 60,000,000 (sixty million rupuah) for each taxpayer. Then for the acquisition of rights due to inheritance or testament grants, the NPOPTKP is set at a minimum of IDR 300,000,000 (three hundred million rupiah). The Tariff for Acquisition of Rights on Land and Buildings is set at 5% (five percent).

Based on Regional Regulation Number 10 of 2019, there are tax subjects, tax objects, and taxpayers in the imposition. BPHTB tax subjects are private persons or entities that obtain rights to land and / or buildings. Meanwhile, taxpayers for BPHTB are private persons or entities who obtain rights to land and / or buildings. The object of BPHTB tax is the acquisition of rights to land and / or buildings. Tax objects that are not subject to BPHTB are tax objects obtained from:
1. Diplomatic and consular representation based on the principle of reciprocity.
2. State for the administration of government and / or for the implementation of development for the public interest.
3. Bodies or representatives of international institutions that are stipulated by the regulation of the minister of finance on condition that they do not run a business or carry out other activities outside the functions and duties and agencies or representatives of the organization.
4. Individual or entity due to conversion of rights or due to other legal actions without a change in name.
5. Individual or body due to waqf.
6. Individuals or bodies used for religious purposes.

2.1.5. Rural and Urban Land and Building Tax (PBB-P2)

Based on the Bekasi City Regional Regulation Number 10 of 2019 concerning Regional Taxes, Rural and Urban Land and Building Taxes are taxes on land and / or buildings owned, controlled, and / or utilized by private persons or entities, except for areas used for business activities. plantation, forestry and mining. The definition of earth itself is the surface of the earth which includes land and inland waters as well as sea regencies / municipalities. Meanwhile, the definition of building is a technical construction that is permanently planted or placed on land and / or inland waters and / or sea. Rural and Urban Land and Building Tax is a type of Central Tax delegated by Regency and City Governments, hereinafter referred to as Regional Taxes as regulated by Law Number 28 of 2009 concerning Regional Taxes and Regional Levies (PDRD) which took effect from January 1, 2001. Implementation the delegation of Rural and Urban PBB to Regional Tax is carried out in stages, which is regulated by the Minister of Home Affairs within a period of 4 (four) years from the enactment of the PDRD Law or from 1 January 2001 until a maximum period of 31 December 2013, meaning that January 1, 2014 Rural and Urban Land and Building Tax has been applied comprehensively in all District and City Governments in Indonesia. The basis for the imposition of Rural and Urban Land and Building Tax is the Sales Value of Tax Objects (NJOP). NJOP is determined every 3 (three) years by a Regional Head Decree. Except for certain regions whose developments have resulted in a fairly large increase in NJOP, the NJOP can

be determined once a year. NJOP is determined per region based on the decision of the Minister of Finance by hearing the considerations of the Regent / Mayor and observing:

1. Average price obtained from buying and selling transactions that occur fairly
2. Comparison of price with other similar objects which are nearby and have the same function and the selling price has been known
3. New acquisition value
4. Determination of the selling value of the substitute tax object

PBB-P2 has a Sales Value of Non-Taxable Tax Objects (NJOPTKP) which is varied in accordance with the respective regional regulations but the lowest stipulation is IDR 10,000,000 (ten million rupiah) and a maximum of IDR 12,000,000 (twelve million rupiah) for each Taxpayer. Each taxpayer receives a NJOPTKP deduction once in a tax year. If the taxpayer has several tax objects with the greatest value and cannot be combined with other tax objects. The rates for Rural and Urban Land and Building Tax and the calculation formula are stipulated as follows:

1. 0.1% for NJOP up to IDR 500,000,000
2. 0.15% for NJOP above IDR 500,000,000 to IDR 1,000,000,000
3. 0.25% for NJOP above IDR 1,000,000,000

$$PBB\text{-}P2 = Tariff \times (NJOP\text{-}NJOPTKP)$$

Based on Regional Regulation Number 10 of 2019, there are tax subjects, tax objects, and taxpayers in the imposition. Subjects for Rural and Urban Land and Building Tax are private persons or entities that actually have rights over land and / or receive benefits over land and / or own, control and / or obtain building benefits. Meanwhile, taxpayers for Rural and Urban Land and Building Tax are private persons or entities that actually have rights over land and / or benefit from the land and / or own, control and / or benefit from buildings.

Objects for Rural and Urban Land and Building Tax are land and / or buildings owned, controlled and / or utilized by private persons or entities, except for areas used for plantation, forestry and mining business activities. Meanwhile, the tax objects for land and rural and urban buildings that are not subject to tax are as follows:

1. Used by the Government and Regions for government administration.
2. Used solely to serve the public interest in the fields of worship, social, health, education and national culture which are not intended for profit.
3. Used for graves, ancient relics, or the like.
4. It is a protected forest, nature reserve forest, tourism forest, national park, grazing land controlled by the village and state land that has not been assigned a right.
5. Used for diplomatic and consular representation on the basis of reciprocal treatment.
6. Used for representative bodies of international institutions stipulated by the Minister of Finance Regulation.

2.1.6. Effectiveness

According to Mardiasmo (2011) effectiveness is a measure of the success or failure of an organization to achieve its goals. If an organization succeeds in achieving a goal, then the organization is said to have run effectively. The most important thing to note is that effectiveness does not say how much it costs to achieve that goal. Costs may exceed what is budgeted, may be two times greater or even three times greater than what is budgeted. Effectiveness only sees whether a program or activity has achieved the goals that have been set.

2.1.7. Contribution

Contribution is contribution. This is as explained by KBBI which gives the meaning of contribution as contribution, this definition can directly be given the meaning of what can be given

in real terms, generally to the nation and state.According to Mahmudi (2010), the greater the results, the greater the role of local taxes on PAD, and vice versa, if the comparison is too small, it means that the role of local taxes on PAD is also small. Contribution is used to determine the extent to which local taxes contribute to revenue from PAD.

2.2. Conceptual Framework

The framework of thinking in research is a temporary explanation of a symptom that is the object of the problem (Saimun, 2015). In the last few years in the city of Bekasi, regional tax revenues have increased in realization which will have a positive impact on local revenue which is ultimately used to meet regional expenditure needs, some of which include fees on land and building rights (BPHTB) and land and rural building taxes. and urban (PBB-P2). The Bekasi City Regional Revenue Agency calculates the target and realization of BPHTB and PBB-P2. If BPHTB and PBB-P2 can be realized with a nominal amount almost the same as the realization of BPHTB and PBB-P2, then the BPHTB and PBB-P2 will be effectively collected. With the effective management of BPHTB and PBB-P2, maximum BPHTB and PBB-P2 revenue is generated, which is expected to provide a high contribution to local taxes, so that local revenue can be increased and can optimally finance regional development. Based on the description of the framework, a framework is prepared which can be presented as follows:

In this study describes the classification of problems to see how much the growth, effectiveness and contribution of BPHTB and PBB-P2 to PAD in Bekasi city. The following is an overview of the conceptual framework:
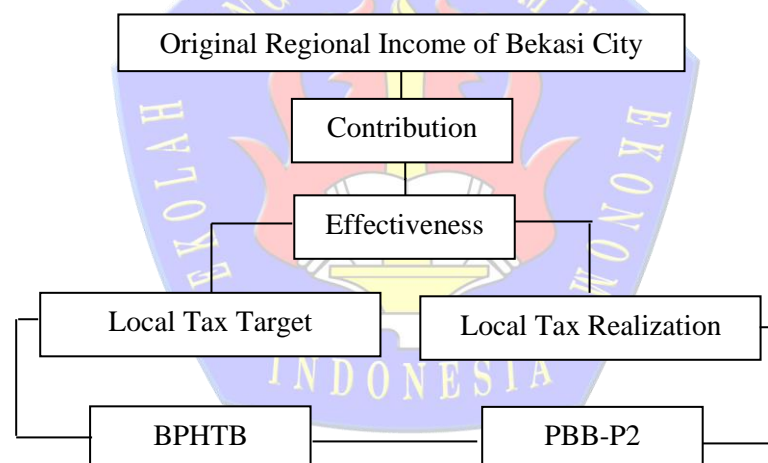
Figure 1.
Conceptual Framework

III. RESEARCH METHOD

The research strategy is a technique or a way of searching, obtaining, collecting or recording primary and secondary data that is used for the purposes of compiling a scientific paper and then analyzing the factors related to the main problems so that there will be a correct data that will be obtained. The research strategy used a descriptive qualitative approach. According to Sugiyono (2012) qualitative research methods are often referred to as naturalistic research methods because the research is carried out in natural conditions (natural setting); It is also called the ethnographic method because initially this method was widely used for research in the field of cultural anthropology, it is called qualitative because the data collected and the analysis are more qualitative in nature. Researchers use this strategy because researchers want to describe or explain

how much the level of effectiveness and contribution of local taxes, especially BPHTB and PBB-P2 in Bekasi City play a role in increasing the PAD of Bekasi City.

The research focuses in this study are:

a. The effectiveness of BPHTB and PBB-P2 revenue at Bapenda Bekasi City in 2014-2018 compared to the real potential.

b. Contribution of BPHTB and PBB-P2 revenue to PAD Bekasi City in 2014-2018.

c. Target and realization of PAD for Bekasi City in 2014-2018.

This research is located at the Regional Revenue Agency (Bapenda) Bekasi City. The data collection method was done by interview and documentation. The analysis stage used in this research is:

a. Analyzing the effectiveness of BPHTB and PBB-P2 Bekasi City revenue in 2014-2018. The formula for the effectiveness of BPHTB and PBB-P2 is as follows:

$$Efektivitas = \frac{Realisasi\ BPHTB}{Target\ BPHTB} \times 100\%$$

$$Efektivitas = \frac{Realisasi\ PBB\ P2}{Target\ PBB\ P2} \times 100\%$$

Mahmudi (2010), the greater the output produced against the stated goals and objectives, the more effective the work process of an organizational unit is. To determine whether or not it is effective, targets and realization of BPHTB and PBB-P2 revenues are made using the following criteria and indicators:

Table 3.
Interpretation of Effectiveness Values

Percentage (%)	Criteria
> 100%	Very effective
90-100%	Effective
80-90%	Effective enough
60-80%	Less effective
<60%	Ineffective

Source: Mahmudi (2010)

b. Analyze the contribution of BPHTB and PBB-P2 revenue to the Regional Original Revenue (PAD) of Bekasi City in 2014-2018. To determine the contribution of BPHTB and PBB-P2 to PAD in Bekasi City, researchers used the following formula:

$$Kontribusi = \frac{Realisasi\ BPHTB}{Realisasi\ PAD} \times 100\%$$

$$Kontribusi = \frac{Realisasi\ PBB\ P2}{Realisasi\ PAD} \times 100\%$$

After the comparison is obtained, it can be seen the percentage whether BPHTB and PBB-P2 revenue has contributed to PAD in Bekasi City. This can be seen based on the following criteria:

Table 4.

Contribution Value Interpretation

Percentage (%)	Contribution Criteria
> 50%	Very good
40.10-50.00%	Well
30.10-40.00%	Pretty good
20.10-30.00%	Moderate
10.00-20.00%	Not good
<10%	Very less

Source: Mahmudi (2010)

c. Analyzing the amount of target and realization of Bekasi City's Regional Original Revenue in 2014-2018.

IV. RESULTS AND DISCUSSION

Bekasi City is one of the cities in West Java Province which is strategically located. This can be seen from the area which is directly adjacent to the metropolitan city of DKI Jakarta. The city which is nicknamed the Patriot City is also a satellite city as well as a counterbalancing city and administrative support for the DKI Jakarta Province. So far, Bekasi City is known as an autonomous city whose economic activities are supported predominantly by industrial activities, such as the textile industry, the manufacturing industry and the metal manufacturing industry. In addition, Bekasi City is also known for its progress in the property sector, especially housing. Along with the development of the housing business, the sale and purchase of land and buildings will increase. Increasing the housing business and housing sale and purchase transactions will automatically affect the increase in BPHTB and PBB-P2 revenues.

4.1. Analysis of the effectiveness of BPHTB Bekasi City 2014-2018.

The results of calculating the effectiveness of BPHTB acceptance in Bekasi City in 2014-2018.

Table 5.

Effectiveness of Bekasi City BPHTB Receipts in 2014-2018

Year	BPHTB target	Realization of BPHTB	Percentage (%)	Criteria
2014	266,798,153,000	275,102,400,000	103%	Very effective
2015	293,976,648,000	310,133,291,000	105%	Very effective
2016	314,349,964,000	300,224,891,000	96%	Effective
2017	381,738,842,000	444,913,068,000	117%	Very effective
2018	400,211,297,000	454,255,516,000	114%	Very effective
Average			107%	Very effective

Source: Regional Revenue Agency (Bapenda) Bekasi City, 2019

Based on the table above, the data obtained in 2014 set a target for BPHTB revenue of Rp. 266,798,153,000 with the realization of BPHTB revenue of Rp. 275,102,400,000 and the effectiveness level of BPHTB obtained a percentage of 103% with the criteria of very effective interpretation value. In 2015, a BPHTB revenue target was set at Rp. 293,976,648,000 with the realization of BPHTB revenue of Rp.310,133,291,000 and the level of effectiveness of BPHTB obtained a percentage of 105% with the criteria for a very effective interpretation value. The effectiveness level of BPHTB in 2015 increased by 2% compared to 2014. In 2016 the target of BPHTB revenue was set at Rp. 314,349,964,000 with the realization of BPHTB revenue of Rp. 300,224,891,000 and the effectiveness level of BPHTB obtained a percentage of 96% with criteria

effective interpretation value. The effectiveness level of BPHTB in 2016 decreased by 9% compared to year 2015. In 2017, the BPHTB revenue target was set at Rp.381,738,842,000 with the realization of BPHTB revenue of Rp. 444,913,068,000 and the effectiveness level of BPHTB of 117% with the criteria of very effective interpretation value. The effectiveness level of BPHTB in 2017 experienced a significant increase of 21% compared to 2016. In 2018 the target of BPHTB revenue was Rp. 400,211,297,000 with BPHTB revenue realization of Rp. 454,255,516,000 and BPHTB effectiveness level of 114% with interpretation criteria. very effective. The effectiveness level of BPHTB in 2018 has decreased by 3% compared to 2017.

The data that has been obtained and processed above can determine the effectiveness of BPHTB acceptance in Bekasi City. In 2016, the lowest BPHTB effectiveness level obtained a percentage of 96% with effective interpretation criteria. In 2017, the highest BPHTB effectiveness level obtained a percentage of 117% with the criteria of very effective interpretation value. Overall, the effectiveness level of BPHTB from 2014-2018 shows that the criteria for interpretation value are very effective, with an average percentage of 107%.

4.2. Analysis of the effectiveness of PBB-P2 Bekasi City in 2014-2018.
The results of calculating the effectiveness of PBB-P2 in Bekasi City for the period 2014-2018.

Table 6.
Effectiveness of PBB-P2 Revenue in Bekasi City 2014-2018

Year	Target PBB-P2	Realization of PBB-P2	Percentage (%)	Criteria
2014	185,036,573,000	170,914,146,000	92%	Effective
2015	219,020,010,000	217,083,504,000	99%	Effective
2016	251,744,828,000	254,273,249,000	101%	Very effective
2017	285,582,382,000	290,460,793,000	102%	Very effective
2018	340,500,000,000	409,234,138,000	120%	Very effective
Average			103%	Very effective

Source: Regional Revenue Agency (Bapenda) Bekasi City, 2019.

Based on the table above, data obtained in 2014 set a PBB-P2 revenue target of Rp. 185,036,573,000 with the realization of PBB-P2 revenue of Rp. 170,914,146,000 and the effectiveness level of PBB-P2 obtained a percentage of 92% with the criteria for an effective interpretation value. In 2015, the PBB-P2 revenue target was set at Rp. 219,020,010,000 with the realization of PBB-P2 revenue of Rp.217,083,504,000 and the level of effectiveness of PBB-P2 obtained a percentage of 99% with the criteria for the effective interpretation value. The level of effectiveness of PBB-P2 in 2015 increased by 7% compared to 2014. In 2016 the target of PBB-P2 was set at IDR 251,744,828,000 with the realization of PBB-P2 revenue of IDR 254,273,249,000 and the level of effectiveness of PBB-P2. P2 gets a percentage of 101% with the criteria of very effective interpretation value. The level of effectiveness of PBB-P2 in 2016 increased by 2% compared to year 2015. In 2017, the PBB-P2 revenue target was set at Rp.285,582,382,000 with the realization of PBB-P2 revenue amounting to Rp.290,460,793,000 and the effectiveness level of PBB-P2 is 102% with the criteria of very effective interpretation value. The effectiveness level of PBB-P2 in 2017 increased by 1% compared to 2016. In 2018 the target of PBB-P2 was set at Rp. 340,500,000,000 with the realization of PBB-P2 revenue of Rp. 409,234,138,000 and the level of effectiveness of PBB-P2. of 120% with very effective interpretation criteria. The level of effectiveness of PBB-P2 in 2018 has increased by 18% compared to 2017.

The data that has been obtained and processed above can determine the effectiveness of PBB-P2 Bekasi City. In 2014, the lowest level of effectiveness of PBB-P2 obtained a percentage of 92% with the criteria for effective interpretation. In 2018, the highest level of effectiveness of PBB-P2 obtained a percentage of 120% with the criteria for a very effective interpretation value.

Overall, the level of effectiveness of PBB-P2 from 2014-2018 shows that the criteria for interpretation value are very effective, with an average percentage of 103%.

4.3. Analysis of BPHTB's contribution to PAD in Bekasi City in 2014-2018.

Based on the grouping of Regional Original Income (PAD) for the City of Bekasi, PAD consists of regional taxes, regional retribution income, management of separated regional assets and other legal PAD. BPHTB is a component of local taxes, so we need to know how much BPHTB contributes to PAD in Bekasi City. The results of calculating the contribution of BPHTB revenue to the regional revenue of Bekasi City for the 2014-2018 period can be seen in the following table.

Table 7.
Contribution of BPHTB to PAD in Bekasi City in 2014-2018

Year	Realization of BPHTB	Realization of Local Own Revenue	Contribution Percentage (%)	Criteria
2014	275,102,400,000	1,205,243,336,000	23%	Moderate
2015	310,133,291,000	1,504,877,984,000	21%	Moderate
2016	300,224,891,000	1,608,603,817,000	19%	Not good
2017	444,913,068,000	1,970,107,722,000	23%	Moderate
2018	454,255,516,000	2,017,603,779,000	23%	Moderate
Average			21%	Moderate

Source: Regional Revenue Agency (Bapenda) Bekasi City, 2019.

Based on table 4.3. data obtained in 2014 the realization of BPHTB revenue of Rp. 275,102,400,000 with the realization of local revenue of Rp. 1,205,243,336,000 and the contribution of BPHTB revenue to PAD obtained a percentage of 23% with the criteria of moderate interpretation value. In 2015, the realization of BPHTB revenue was Rp. 310,133,291,000 with the realization of local revenue of Rp. 1,504,877,984,000 and the contribution of BPHTB revenue to PAD was 21% with the criteria of moderate interpretation value. The amount of BPHTB's contribution to PAD in 2015 decreased by 2% compared to 2014. In 2016 the realization of BPHTB revenue was Rp. 300,224,891,000 with the realization of local revenue of Rp. 1,608,603,817,000 and the contribution of BPHTB revenue to PAD was obtained a percentage of 19% with criteria of interpretation value. not good. The amount of BPHTB's contribution to PAD in 2016 decreased by 2% compared to 2015. In 2017 the realization of BPHTB revenue was Rp. 444,913,068,000 with the realization of local revenue of Rp.1,970,107,722,000 and the contribution of BPHTB revenue to PAD obtained a percentage of 23% with a moderate interpretation value. The amount of contribution of BPHTB revenue to PAD in 2017 increased by 4% compared to 2016. In 2018 the realization of BPHTB revenue was Rp. 454,255,516,000 with the realization of local revenue of Rp. 2,017,603,779,000 and the contribution of BPHTB revenue to PAD obtained a percentage of 23% with the criteria of moderate interpretation value. The amount of contribution of BPHTB revenue to PAD in 2018 is the same as in 2017, which is 23%.

The data that has been obtained and processed above, it can be seen that the amount of contribution made by BPHTB to PAD in Bekasi City in 2016 is the lowest contribution to obtain a percentage of 19% with the criteria of poor interpretation value. In 2014, 2017 and 2018 were the highest contributions, namely obtaining the same percentage of 23% with the criteria of moderate interpretation value. Overall, the amount of BPHTB's contribution to PAD from 2014-2018 shows a percentage of 21% with the criteria of moderate interpretation value.

4.4. Analysis of PBB-P2 contribution to PAD Bekasi City in 2014-2018.

Based on the classification of PAD for the City of Bekasi, PAD consists of local taxes, regional retribution income, management of separated regional assets and other legal PAD. PBB-

P2 is one component of regional taxes, therefore we need to know how much PBB-P2 has contributed to PAD in Bekasi City. The results of calculating the contribution of PBB-P2 to PAD for Bekasi City in 2014-2018 can be seen in the following table:

Table 8.
Contribution of PBB-P2 to PAD in Bekasi City in 2014-2018

Year	Realization of PBB-P2	Realization of Local Own Revenue	Contribution Percentage (%)	Criteria
2014	170,914,146,000	1,205,243,336,000	14%	Not good
2015	217,083,504,000	1,504,877,984,000	14%	Not good
2016	254,273,249,000	1,608,603,817,000	16%	Not good
2017	290,460,793,000	1,970,107,722,000	15%	Not good
2018	409,234,138,000	2,017,603,779,000	20%	Moderate
Average			16%	Not good

Source: Regional Revenue Agency (Bapenda) Bekasi City, 2019.

Based on table 4.4. obtained data in 2014 the realization of PBB-P2 revenue was IDR 170,914,146,000 with the realization of local revenue of IDR 1,205,243,336,000 and the contribution of PBB-P2 to PAD obtained a percentage of 14% with the criteria of poor interpretation value. In 2015, the realization of PBB-P2 revenue was Rp.217,083,504,000 with the realization of regional original revenue of Rp. 1,504,877,984,000 and the contribution of PBB-P2 to PAD received a percentage of 14% with the criteria of poor interpretation value. The amount of PBB-P2 contribution to PAD in 2015 was the same as in 2014, which was 14%. In 2016, the realization of PBB-P2 revenue was Rp. 254,273,249,000 with the realization of local revenue of Rp. 1,608,603,817,000 and the contribution of PBB-P2 to PAD received a percentage of 16% with the criteria of poor interpretation value. The amount of PBB-P2 contribution to PAD in 2016 increased by 2% compared to 2015. In 2017, the realization of PBB-P2 was IDR 290,460,793,000 with the realization of regional original revenue of IDR.1,970,107,722,000 and the contribution of PBB-P2 to PAD obtained a percentage of 15% with a poor interpretation value. The amount of PBB-P2 revenue contribution to PAD in 2017 decreased by 1% compared to 2016. In 2018 the realization of PBB-P2 revenue was IDR 409,234,138,000 with the realization of regional original revenue of IDR 2,017,603,779,000 and contributions PBB-P2 revenue to PAD gets a percentage of 20% with the criteria of moderate interpretation value. The amount of PBB-P2 revenue contribution to PAD in 2018 has increased by 5% compared to 2017.

The data that has been obtained and processed above, it can be seen that the amount of contribution made by PBB-P2 to PAD in Bekasi City in 2014 and 2015 is the lowest contribution to obtain the same percentage, namely 14% with the criteria of poor interpretation value. In 2018, it was the highest contribution to get a percentage of 20% with the criteria of moderate interpretation value. Overall, the amount of PBB-P2 contribution to PAD from 2014-2018 shows a percentage of 16% with the criteria of poor interpretation value.

4.5. Target and Realization of Bekasi City PAD Revenue 2014-2018

Bekasi City PAD is all revenues received by Bekasi City from sources within its own territory which are collected based on the prevailing laws and regulations. PAD itself is collected based on several sources such as local taxes, regional retribution revenues, management of separated regional assets and other legal PAD. Below is a table of targets and realization of PAD for Bekasi City in 2014-2018.

Table 9.

Target and Realization of Bekasi City's PAD in 2014-2018

Year	Regional Original Pandapatan target	Realization of Local Own Revenue	Performance Results (%)
2014	1,170,134,918,000	1,205,243,336,000	103%
2015	1,384,239,968,000	1,504,877,984,000	109%
2016	1,686,660,486,000	1,608,603,817,000	95%
2017	2,352,903,540,000	1,799,361,410,000	76%
2018	2,431,127,344,000	2,017,603,779,000	83%
Average			93%

Source: Regional Revenue Agency (Bapenda) Bekasi City, 2019.

Based on table 4.5, data obtained in 2014 set a target PAD of Rp. 1,170,134,918,000 with realized PAD of Rp. 1,205,243,336,000 and the achievement of performance obtained a percentage of 103%. In 2015, a target of PAD was set at Rp. 1,384,239,968,000, with realized PAD of Rp. 1,504,877,984,000 and the performance achievement achieved a percentage of 109%. The amount of PAD performance achievement in 2015 increased by 6% compared to 2014. In 2016 the target of PAD was set at Rp. 1,686,660,486,000 with the realization of PAD amounting to Rp. 1,608,603,817,000 with the achievement of performance obtaining a percentage of 95%. The amount of PAD performance achievement in 2016 decreased by 14% compared to 2015. In 2017 the target of PAD was set at Rp. 2,352,903,540,000 with the realization of PAD of Rp. 1,608,603,817,000 and the achievement of performance obtained a percentage of 76%. PAD performance achievement in 2017 decreased by 19% compared to 2016. In 2018 the target of PAD was set at Rp. 2,431,127,344,000 with the realization of PAD of Rp. 2,017,603,779,000 and the achievement of performance obtained a percentage of 83%. The amount of PAD performance achievement in 2018 has increased by 7% compared to 2017

The amount of data that has been obtained and processed above can be known The realization of PAD in Bekasi City from 2014 to 2018 has always increased, but this increase has not been matched by achieving the targets that have been set. Target achievement only occurred in 2014 and 2015, namely 103% and 109%. Meanwhile, in the last three years the target was not achieved, in 2016 it was only able to reach 95%, in 2017 it reached 76% and in 2018 it reached 83%.

With the failure to achieve the PAD target of Bekasi City in the last three years, namely 2016-2018. As stated by the Head of Human and Community Development, the Regional Development Planning Agency (Bappenda), Eka Hidayat Taufik. Bekasi City Government will implement five strategies to increase PAD revenue. This is done in order to achieve the target in the coming year. The first strategy is to intensify BPHTB and PBB-P2. Second, improving regulations and extensification of parking taxes and local levies. The Bekasi City Government will adjust the levy and taxes rates and the collection of taxes and levies will be more optimal. Third, the city government will validate the amount of the Tax Object Selling Value (NJOP) in order to adjust the amount of PBB-P2. Fourth, improvement and simplification of the service system for collecting local taxes and levies. This effort is carried out by procuring tapping boxes at cash registers, for example restaurants to parking lots in all Bekasi City shopping centers. Fifth, the Bekasi City government is targeting an increase in revenue from the management of state assets.

V. CLOSING
5.1. Conclusion

The purpose of this study is first, to determine the level of effectiveness of BPHTB and PBB-P2 acceptance in Bekasi City during the period 2014-2018. Second, to find out the contribution made by BPHTB and PBB-P2 to PAD Bekasi City during the period 2014-2018.

Third, to find out the target size and realization of Regional Original Revenue (PAD) in Bekasi City in 2014-2018. The conclusions are:

1. The level of effectiveness of BPHTB and PBB-P2 Bekasi City in 2014-2018 on average is considered very effective (> 100%), the level of effectiveness of BPHTB in five years on average is 107% and PBB-P2 is 103%.
2. The contribution of BPHTB and PBB-P2 revenue to the Original Regional Income of Bekasi City in 2014-2018 as a whole shows moderate and unfavorable criteria. The average BPHTBr contribution in five years is 21% and PBB-P2 is 16%.This indicates that the City of Bekasi has not yet optimized the sources of revenue from BPHTB and PBB-P2 which causes the contribution to regional original revenue to be in moderate and poor criteria.
3. The amount of realization of PAD in Bekasi City from 2014 to 2018 has always increased, but this increase has not been matched by achieving the targets that have been set. Target fires only occurred in 2014 and 2015, namely 103% and 109%. Meanwhile, the last three years, namely 2016-2018, failed to achieve the target, in 2016 it was only able to reach 95%, 2017 reached 76% and in 2018 it reached 83%.

5.2. Suggestion

Based on the discussion and conclusions above, as a matter of consideration so that the level of effectiveness and contribution of BPHTB and PBB-P2 to PAD can be more optimal, it is necessary to make some improvements or further efforts to address existing deficiencies. For this reason, the researchers put forward the following suggestions:

1. Acquisition of regional income, especially BPHTB and PBB-P2 as a whole has a very good level of effectiveness. However, the contribution made to PAD is still insufficient. For this reason, local governments should be more active in disseminating information and raising awareness of taxpayers so that the revenue of BPHTB and PBB-P2 can be optimized and supported by policies that are both intensifying and extensifying so that they can increase BPHTB and PBB-P2 revenue for PAD.
2. Bekasi City Government should improve its performance, for example by:
    a. Provide counseling to taxpayers on an ongoing basis, especially regarding BPHTB and PBB-P2.
    b. Conducting a detailed potential analysis for BPHTB and PBB-P2 which can provide an overview of determining the next year's target.
    c. Carrying out data collection for each taxpayer who owns land / building ownership, each new taxpayer also requires comprehensive and clear socialization of BPHTB and PBB-P2 taxes based on applicable laws so as to provide insight to new taxpayers and reduce the risk of negligent tax payments .
    d. Improving the service performance of officers when receiving BPHTB and PBB-P2, this is to prevent taxpayers from having a lazy attitude to pay taxes because of poor service from tax officers which can have an impact on BPHTB and PBB-P2 revenues.
3. To follow up on tax violations, it is necessary to have regulations that contain strict sanctions against tax violations so that taxpayers who commit tax violations get a deterrent effect from the actions committed.

5.3. Researcher's Limitations

In this study, there are several limitations that can also be used as a guide for future research:

1. Researchers only use target data and the realization of Local Taxes and Local Own Revenue.
2. The research is limited to only using a period of 5 years (2014-2018).
3. The results of the research from BPHTB and PBB-P2 are limited to the target and their realization, so that they do not know the tax collection process.

4. In the process of obtaining data, researchers have to wait a long time to get the data because they have to follow existing procedures to get approval from the relevant department in obtaining data.

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