Optimization of Regional Tax Revenues in West Nusa Tenggara Province in 2018-2022

Putri Yanti[1], Muhammad Alwi[2], Eka Agustiani[3]

[1,2,3]Universitas Mataram

Article Info	ABSTRACT
	This research aims to analyze the Optimization of Regional Tax Revenues in West Nusa Tenggara Province for 2018-2022. The research method used is quantitative descriptive analysis. The data processed is the West Nusa Tenggara Province Budget Realization Report for 2018 to 2022. The data analysis technique used in the research is to calculate the optimization, effectiveness and efficiency of NTB Province regional tax revenues for 2018-2022. The results of this research show that regional tax revenues from 2018-2022 are not yet optimal because the effectiveness of regional taxes is below 100% and above 100%, the realization of tax revenues from 2018-2022 has not exceeded the tax revenue target. Meanwhile, regional tax efficiency is <10%, namely 5% from 2018-2022. Regional tax revenues in West Nusa Tenggara Province from 2018-2022 are not yet optimal where the level of optimization. The implications of this research provide information that the optimization of regional tax revenues in NTB should be optimal, one of which is by looking at the effectiveness and efficiency of regional tax revenues as seen from the targets and realization of regional tax revenues.

Corresponding Author:

Name: Putri Yanti
Institution Address: Universitas Mataram, Jl. Majapahit No. 62, Nusa Tenggara Barat, Indonesia
e-mail: ptrynty12@gmail.com

1. INTRODUCTION

Taxes are the most important and largest source of state revenue, so taxes are the most important thing in encouraging national development. Taxes can also be interpreted as mandatory contributions or taxes paid to the government for the benefit of the government and the community (Adziem, 2018). According to the Great Dictionary of the Indonesian Language (KBBI), tax is a mandatory levy, usually in the form of currency, where residents must pay mandatory contributions to the state or government related to income, ownership, purchase price of an item, and others. Meanwhile, according to Rifhi Siddiq (2022), taxes are contributions imposed by the government of a country in a certain period to taxpayers that are mandatory and must be paid by taxpayers to the state and the form of recompense is indirect. From this definition, it can be said that there are 5 main elements in taxes, namely:

1) Fees/levies
2) Taxes are collected based on the law
3) Taxes can be imposed
4) Does not accept contra performance
5) To finance general government spending.

According to Resmi (2019) there are two tax functions, namely:
1. Revenue Function *(Budgetair)*
2. Function of Measuring Instrument *(Regularend)*

Taxes are very important for national development, because taxes provide the greatest contribution to state revenue, the government must be smarter in managing every local revenue. Regional Original Revenue (PAD) is local government revenue that comes from regional resources that have the potential to be managed as optimally as possible so as to provide economic benefits for the region. Regional original revenue in the regional revenue group is a type of income consisting of regional original revenue, balance funds, and other legitimate regional revenues.

Table 1.1. Development of Regional Revenue Realization of West Nusa Tenggara Province in 2018-2022

Tahun	Realisasi (Rp)			Total Pendapatan Daera
	PAD	**Dana Perimbangan**	**Lain-Lain Pendapatan Daerah Yang Sah**	
2018	1.660.417.707.373	3.212.386.689.010	68.442.578.246	4.941.246.974.629
2019	1.807.482.745.855	3.342.865.637.337	47.379.105.050	5.197.727.488.242
2020	1.815.690.092.106	3.310.586.841.031	48.016.288.528	5.174.293.221.665
2021	1.888.456.286.096	3.414.313.104.250	24.163.400.358	5.326.932.790.704
2022	2.292.065.852.875	2.937.450.374.050	32.067.595.936	5.298.201.574.678
Jumlah	9.459.818.743.792	16.217.602.645.678	220.068.968.118	25.942.814.247.21(

Source: Regional Revenue Agency of West Nusa Tenggara Province.

Regional Revenue of West Nusa Tenggara Province from 2018 to 2022 continues to show an increase, where Regional Revenue in 2022 can be realized at IDR 5,298,201,574,678,- in contact with 0.54 percent of the realization of Regional Revenue in 2021 of IDR 5,326,932,790,704,-. The largest source of PAD comes from regional taxes. However, the regional tax is not optimal.

According to Layuk and Matani (2019) revenue performance is not optimal in terms of earning income, as evidenced by targets and realizations that are always fluctuating. Meanwhile, according to Fitra and Efendi (2020), the small number of targets and realization according to the budget shows that the performance of local government revenues has not succeeded in achieving its goals. The large level of local revenue in the West Nusa Tenggara government for each fiscal year causes contradictions regarding targets and realizations for each budget year. This also has the consequence of having PAD components that are reviewed from suboptimal regional tax collection. The largest component of the main regional revenue contributor is the revenue from regional taxes.

According to Law Number 35 of 2023 concerning Amendments to Law Number 10 of 2021 concerning Regional Taxes and Regional Levies, the definition of regional taxes which is hereinafter referred to as taxes: taxes are mandatory contributions to regions that are owed by individuals or entities that are coercive based on the law, by not getting direct rewards and used for regional purposes for the greatest possible prosperity of the people.

According to Mardiasmo (2018), Regional Tax is a mandatory contribution made by individuals or entities to the regions without a balanced and enforceable direct reward.

Based on the Law used for regional operations. Meanwhile, according to Adisasmita (2011), regional taxes are the obligation of residents (communities) to hand over part of their wealth to the region due to a circumstance, event or act that gives a certain status, but not as a sanction or punishment.

From the definition of regional taxes mentioned above, it can be seen that regional taxes have the following elements:

1) Regional taxes come from state taxes that are submitted to the regions as Regional Taxes
2) The submission of tax processing is based on local laws and regulations
3) Regional taxes collected based on regulations on the power of laws and other legal regulations
4) The results of regional tax collection are used to finance the expenditure of regional household activities or to finance regional expenditures as a public legal entity.

West Nusa Tenggara Province is struggling to maximize regional tax collection. Provincial taxes include motor vehicle tax (PKB), motor vehicle name return duty (BBNKB), motor vehicle fuel tax (BBKB), surface water tax (PAP), and cigarette tax. Given the importance of the role of regional taxes, research has been conducted on ways to improve regional tax optimization. To achieve its goals, the NTB Provincial Regional Revenue Agency carries out the obligation to carry out the function of regional tax and levy administration.

Tax optimization consists of reducing the amount of tax liabilities by complying with the applicable tax obligations in a country by using regulations that benefit taxpayers. Tax optimization can be used by both individuals and companies to reduce their tax obligations and burdens. The term Optimization refers to the improvement of a method or mechanism that has been established with the aim of improving and increasing profitability. Therefore, tax optimization uses the law to reduce the tax burden (Eva Dewiyani, 2022).

Based on data on the target per regional tax component of West Nusa Tenggara Province from 2018 to 2022 in the span of time continues to increase, where the highest target per regional tax component occurred in 2022, which was IDR 1,726,235,525,000, while the lowest target per regional tax component occurred in 2018, namely IDR 1,293,238,242,572. In contrast to the realization per regional tax component of West Nusa Tenggara Province from 2018 to 2022 in a period of time continues to fluctuate, where the highest regional tax realization occurred in 2021, which amounted to IDR 1,418,222,758,511, while the lowest regional tax realization occurred in 2022, namely IDR 731,713,582,961. The following are the Targets and Realization per component of regional tax revenue in West Nusa Tenggara Province in 2018-2022 as follows:

Table 1.2. Targets and Realization Per Regional Tax Component of West Nusa Tenggara Province in 2018-2

| Uraian Komponen	2018	2019	2020	2021	2022
PKB	362.500.000.000	407.690.000.000	415.000.000.000	513.156.000.000	546.716.000.000
BBNKB	350.935.933.000	381.000.000.000	350.237.697.582	395.600.071.000	417.437.000.000
PBBKB	225.592.527.000	254.220.000.000	252.900.000.000	306.370.000.000	340.070.700.000
PAP	1.100.000.000	880.000.000	1.200.000.000	1.500.000.000	1.875.000.000
Pajak Rokok	353.109.782.572	310.000.000.000	370.282.294.000	384.727.750.000	420.136.825.000
Total Pajak Daerah	1.293.238.242.572	1.353.790.000.000	1.389.619.991.582	1.601.353.821.000	1.726.235.525.000

Source: West Nusa Tenggara Provincial Regional Revenue Agency

Uraian Komponen	2018	2019	2020	2021	2022
PKB	389.092.415.685	437.162.593.976	431.770.395.544	462.267.574.746	219.522.299.529
BBNKB	357.905.450.856	404.003.270.756	281.722.945.739	318.728.070.908	159.741.974.125
PBBKB	230.104.721.006	268.968.064.291	254.180.839.093	283.360.578.376	188.568.089.021
PAP	930.967.523	896.510.644	1.229.684.364	1.502.140.037	778.093.541
Pajak Rokok	291.655.115.006	293.927.355.084	359.403.216.633	352.364.394.444	163.103.126.745
Total Pajak Daerah	1.269.688.670.076	1.404.957.794.751	1.328.307.081.373	1.418.222.758.511	731.713.582.961

Source: NTB Provincial Regional Revenue Agency

Based on the background of the above problem, the researcher intends to conduct research with the title "Optimization of Regional Tax Revenue in West Nusa Tenggara Province in 2018-2022".
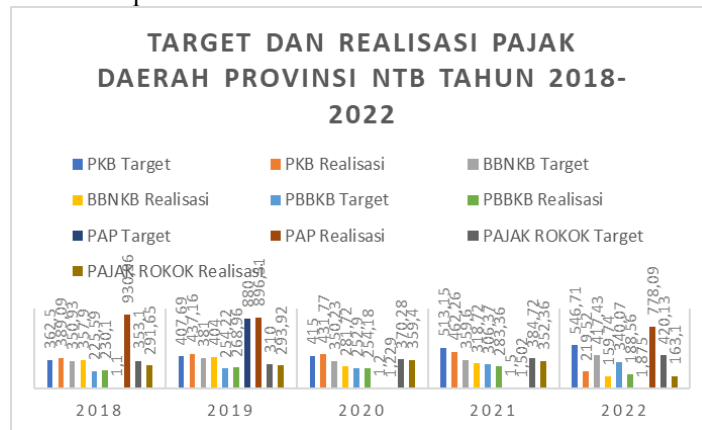
Source: NTB Provincial Regional Revenue Agency

Conceptual Framework

2. METHODS

This study uses a descriptive quantitative research method to explain the findings or empirical reality on the optimization, effectiveness, and efficiency of regional tax revenues in West Nusa Tenggara Province in 2020-2022. This research was conducted in a city in West Nusa Tenggara province. The time span used in the study is from 2018 to 2022.

In the research, the data collection used is documentation and literature studies, where the data is obtained in the form of existing documents through related agencies. Target and Realization data on NTB Provincial Cities was obtained through the

official website of the official website of the https://bappenda.ntbprov.go.id/doc/ppid/LA PORAN PERFORMANCE BAPPENDA 2022 FINAL_comp-compressed.pdf. The type of data used in the study is quantitative data. Quantitative data is data in the form of numbers or numbers that can be measured in magnitude and can be calculated with certainty. The quantitative data in this study consists of PAD and City Tax data of West Nusa Tenggara Province in 2018-2022. The data in the study is sourced from secondary data. Secondary data is data obtained from other parties, either from literature, literature studies, or other agencies and sources that provide data.

The data analysis used in this study is a quantitative descriptive analysis research method, which is an analysis method that collects, organizes, processes and analyzes numerical data to describe a certain situation and draw conclusions (Reza & Lutfi, 2021). In processing and analyzing the results of the research, the analysis tool used is to calculate the Regional Tax Revenue Optimization Ratio, Effectiveness Ratio, and Regional Tax Efficiency Ratio.

a. Regional Tax Revenue Optimization Ratio

Optimization of Regional Taxes in Year T

$$= \frac{local\ tax\ realization\ in\ year\ t}{local\ tax\ target\ in\ year\ t} \times 100\%$$

Table 2.1. The Value of Optimizing Regional Tax Revenue

Kategori	Predikat
Sangat optimal	>100%
Optimal	80%-100%
Cukup optimal	60%-79%
Kurang optimal	40%-59%
Tidak optimal	<40%

Source: NTB Provincial Regional Revenue Agency

b. Regional Tax Effectiveness Ratio

Regional Tax Effectiveness Ratio

$$= \frac{realization\ of\ local\ tax\ revenue}{local\ tax\ revenue\ target} \times 100\%$$

Table 2.2. The effectiveness value of regional taxes can be categorized as follows:

Kategori	Predikat
Sangat efektif	>100%
Efektif	100%
Cukup efektif	90%-99%
Kurang efektif	75%-89%
Tidak efektif	<75%

Source: (Adziem, 2018).

c. Regional Tax Efficiency Ratio

Regional Tax Efficiency Ratio

$$= \frac{local\ tax\ collection\ costs}{realization\ of\ local\ tax\ revenue} \times 100\%$$

Table 2.3. The value of regional tax efficiency can be categorized as follows:

Kategori	Predikat
Sangat efisien	<10%
Efisien	10%-20%
Cukup efisien	21%-30%
Kurang efisien	31%-40%
Tidak efisien	>40%

Source: (Adziem, 2018).

3. RESULTS AND DISCUSSION

This study intends to analyze the optimization of regional tax revenues in West Nusa Tenggara Province in 2018-2022. The data needed in the study is data on the budget realization report of the West Nusa Tenggara Provincial Government in 2018-2022.

The results of the research obtained from the Office of the Regional Revenue Agency of West Nusa Tenggara Province are in the form of data on the Target and Realization of PAD in 2018-2022 at the Regional Revenue Agency of West Nusa Tenggara Province.

3.1 Data Presentation

Table 3.1 PAD Realization in 2015-2017.

Tahun	Realisasi PAD
2018	4.941.246.974.629
2019	5.197.727.488.242
2020	5.174.293.221.665
2021	5.326.932.790.704
2022	5.298.201.574.678

Source: NTB Provincial LRA 2018-2022

Table 3.1 shows that the total realization of PAD in 2018 was Rp. 4,941,246,974,629, in 2019 it was Rp. 5,197,727,488,242, in 2020 it was Rp. 5,174,293,221,665 in 2021 it was Rp. 5,326,932,790,704 while in 2022 it was Rp. 5,298,201,574,678. Realization of Regional Tax Revenue in 2018-2022 at the NTB Provincial Regional Revenue Agency.

Table 3.2 Realization of Regional Tax Revenue in 2018-2022

Tahun	pajak daerah	Kenaikan/penurunan
2018	1.269.688.670.076	
2019	1.404.957.794.751	135.269.079.675
2020	1.328.307.081.373	-76.650.713.378
2021	1.418.222.758.511	99.915.677.138
2022	731.713.582.961	-686.509.175.550

Source: NTB Provincial LRA 2018-2022

Table 4.2 shows that Regional Tax revenues in 2018-2022 have fluctuated. From 2018 and 2019 there was an increase of IDR 135,269,079,675, from 2019 and 2020 there was a decrease of Rp. -76,650,713,378, from 2020 and 2021 there was an increase of Rp. 99,915,677,138, while from 2021 and 2022 there was a decrease of Rp. -686,509,175,550. Regional Tax Collection Costs from 2018-2022 at the NTB Provincial Regional Revenue Agency.

Table 3.3 Regional Tax Collection Fees 2018-2022

Biaya Pemungutan Pajak Daerah				
2018	**2019**	**2020**	**2021**	**2022**
63.484.433.503,8	70.247.889.737,55	66.415.354.068,65	70.911.137.925,55	36.585.679.14

Source: Data Processed

Table 3.3 shows the cost of collecting regional taxes from 2018-2022. The cost of tax collection is obtained by 5% of the Total Regional Tax Realization. The largest collection fee was in 2021 of IDR 70,911,137,925.55.

Realization Per Type of Tax in 2018 at the NTB Provincial Regional Revenue Agency. In 2018, based on the target, the tax

that made a large contribution was the Motor Vehicle Tax of 362,500,000,000 seen from the amount of realization contributing 389,092,415,685, followed by the target of Cigarette Tax contributing 353,109,782,572, and the amount of realization contributing 291,655,115,006, and the target tax target of Motor Vehicle Name Return Duty contributing 350,935,933,000, and the amount of realization contributing of 357,905,450,856. While the tax that contributes the least is the Motor Vehicle Fuel Tax, the tax target is 225,592,527,000 seen from the amount of realization of contributing. 230,104,721,006, and followed by the tax target of Surface Water Tax contributing 1,100,000,000, and the realization of contributing 930,967,523.

Realization Per Type of Tax in 2019 at the target Regional Revenue Agency, the tax that makes a large contribution is the Motor Vehicle Tax, which is 407,690,000,000 seen from the number of realizations to contribute 437,162,593,976, and the target of the Motor Vehicle Name Return Duty Tax which contributes 381,000,000,000 and the amount of realization to contribute 404,003,270,756, followed by the target of Cigarette Tax to contribute 310,000,000. 000 and the number of realizations contributed 293,927,355,084. While the tax that contributes the least is the Motor Vehicle Fuel Tax, the tax target is 254,220,000,000 seen from the amount of realization contributing 268,968,064,291, and the Surface Water Tax, the tax target is 880,000,000 seen from the amount of realization contributing 896,510,644.

Realization Per Type of Tax in 2020 at the target Regional Revenue Agency, the taxes that make a major contribution are the Motor Vehicle Tax, which is 415,000,000,000 and the amount of realization contributes 431,770,395,544, and the target of Cigarette Tax contributes 370,282,294.00 and the amount of realization contributes 359,403,216,633, followed by the target of Motor Vehicle Name Return Duty Tax contributes 350,237,697,582 and the number realization contributed 281,722,945,739. while

the tax that contributes the least is the Motor Vehicle Fuel Tax, the tax target is 252,900,000,000 seen from the amount of realization contributing 254,180,839,093, and the Surface Water Tax, the tax target is 1,200,000,000 seen from the amount of realization contributing 1,229,684,364.

Realization Per Type of Tax in 2021 at the target Regional Revenue Agency, the taxes that make a large contribution are Motor Vehicle Tax, which is 513,156,000,000 and the amount of realization contributes 426,267,574,746, and the target of Motor Vehicle Name Return Duty contributes 395,600,071,000 and the amount of realization contributes 318,728,070,908, followed by the target of Cigarette Tax contributes 384,727,750,000 and the amount of realization contributed 352,364,394,444. while the tax that contributes the least is the Motor Vehicle Fuel Tax, the tax target is 306,370,000,000 seen from the amount of realization contributing 283,360,578,376, and the Surface Water Tax, the tax target is 1,500,000,000 seen from the amount of realization contributing 1,520,140,037.

Realization Per Type of Tax in 2022 at the NTB Provincial Regional Revenue Agency. Based on the target, the tax that makes a large contribution is the Motor Vehicle Tax, which is 546,716,000,000 seen from the number of realizations contributing 219,522,299,529, and the target of Cigarette Tax contributing 420,136,825,000 seen from the number of realizations contributing 163,103,126,745, followed by the target of Motor Vehicle Name Return Duty contributing 417,437,000,000 and the amount of realization contributing of 159,741,974,125. While the tax that contributes the least is the Motor Vehicle Fuel Tax, the tax target is 340,070,700,000 seen from the amount of realization of contributing 188,568,089,021, and the Surface Water Tax, the tax target is 1,875,000,000 seen from the amount of realization contributing 778,093,541.

3.2 Data Analysis

Table 4.4 Analysis of Optimization of Regional Tax Revenue in NTB Province

Tahun	Realisasi Pajak daerah	%	Kriteria
2018	1.269.688.670.076	90,38%	Optimal
2019	1.404.957.794.751	105,78%	Sangat Optimal
2020	1.328.307.081.373	93,37%	Optimal
2021	1.418.222.758.511	193,82%	Sangat Optimal
2022	731.713.582.961	38,90%	Tidak Optimal

Source: Data Processed

Table 4.4 explains that the regional tax revenue of West Nusa Tenggara Province from 2018-2022 is not optimal where every year the percentage of provincial tax revenue continues to fluctuate. Where in 2018 it was 90.38%, in 2019 it was 105.78%, in 2020 it was 93.37%, in 2021 it was 193.82%, and in 2022 it was 38.90%. This is triggered by the less optimal utilization of regional assets, in supporting the increase in regional wealth taxes and asset leases, because there is allegedly a lot of potential for hall / class rentals that are prioritized to support infrastructure activities, there are assets that are borrowed and donated so that they cannot be potential for acceptance and some service infrastructure is in less than optimal conditions, especially related to the service life and inadequate volume due to the increase in the number of objects and taxpayers.

Table 3.5 Effectiveness Analysis

Tahun	Realisasi Pajak Daerah	%	Kriteria
2018	1.269.688.670.076	098,17%	Cukup Efektif
2019	1.404.957.794.751	103,77%	Sangat Efektif
2020	1.328.307.081.373	095,58%	Cukup Efektif
2021	1.418.222.758.511	088,56%	Kurang Efektif
2022	731.713.582.961	042,38%	Tidak Efektif

Source: Data Processed

Table 3.5 explains that the regional tax revenue of West Nusa Tenggara Province from 2018-2022 has not been effective where every year the percentage of provincial tax revenue continues to fluctuate. Where in 2018 it was 098.17%, in 2019 it was 103.77%, in 2020 it was 095.58%, in 2021 it was 088.56%, and in 2022 it was 042.38%. This is because the total percentage of Regional Revenue budget realization is in an effectiveness ratio between 99.1% - 100%, which means that it is effective in achieving the set regional revenue budget targets.

Table 3.6 Regional Tax Efficiency

Tahun	Relisasi Pajak Daerah	%	Kriteria
2018	1.269.688.670.076	5%	Sangat Efisien
2019	1.404.957.794.751	5%	Sangat Efisien
2020	1.328.307.081.373	5%	Sangat Efisien
2021	1.418.222.758.511	5%	Sangat Efisien
2022	731.713.582.961	5%	Sangat Efisien

Source: Data Processed

Table 3.6 explains that the regional tax revenue of West Nusa Tenggara Province from 2018-2022 is very efficient because from 2018-2022 the regional tax efficiency is <10%, which is 5%. Which means that Bappenda is considered Very Efficient in managing the regional revenue budget because it has carefully and carefully taken into account the estimated amount of costs incurred to realize all projected revenues, as well as the ratio of budget efficiency to regional tax revenue acquisition of 5% (Very Efficient). The Type of Provincial Regional Tax Revenue for the 2018 Fiscal Year consists of Motor Vehicle Tax (PKB), Motor Vehicle Name Return Duty (BBNKB), Motor Vehicle Fuel Tax (PBBKB), Surface Water Tax and Cigarette Tax as well as the collection of tax fines that are included in the Other Components of Valid PAD.

Tahun	Optimalisasi pajak daerah %	Efektivitas pajak daerah %	Efisiensi pajak daerah %
2018	90%	098,17%	5%
2019	106%	103,77%	5%
2020	93%	095,58%	5%
2021	194%	088,56%	5%
2022	39%	042,38%	5%

Source: Data Processed

DISCUSSION

The results of research conducted at the NTB Provincial Regional Revenue Agency, regarding the optimization of regional tax revenues, are seen from the level of effectiveness, efficiency and optimization of provincial regional tax revenues from 2018-2022. From the targets and realizations from 2018 to 2022 that make a major contribution to regional tax revenues is the motor vehicle tax. From 2018-2022, the NTB Provincial Regional Revenue Agency collected five types of provincial taxes, namely motor vehicle tax, motor vehicle name return duty, motor vehicle fuel tax, surface water tax, and cigarette tax.

The level of optimization of regional tax revenues for the last five years, where in 2018 the level of regional tax optimization was 90.38% with regional taxes in 2018 of 1,269,688,670,076 and regional taxes in 2019 of 1,404,957,794,751. In 2019, the regional tax optimization rate was 105.78%, of which the regional tax in 2019 was 1,404,957,794,751 and the regional tax in 2020 was 1,328,307,081,373, in 2020 the regional tax optimization rate was 93.37% where the regional tax in 2020 was 1,328,307,081,373 and the regional tax in 2021 was 1,418,222,758,511, in 2021 the regional tax optimization rate was 193.82% where the regional tax in 2021 was 1,418,222,758,511 and the regional tax in 2022 was 731,713,582,961. Meanwhile, the optimization of regional taxes in 2022 is 38.90% with regional taxes in 2022 of 731,713,582,961 and regional taxes in 2023 of 1,880,836,787,108. The most optimal provincial regional tax is in 2021 at 193.82%.

The result of this study is that the effectiveness of regional taxes during 2018–2022 has not been effective. In 2018 the effectiveness level was at 098.17% with a target of 1,293,238,242,572 and realization of 1,269,688,670,076, in 2019 the effectiveness increased by 103.77% with a target of 1,353,790,000,000 and realization of 1,404,957,794,751, in 2020 the effectiveness decreased by 095.58% with a target of 1,389,619,991,582 and realization of 1,328,307,081,373, in 2021 the effectiveness rate was at 088.56% with the number of targets amounting to 1,601,353,821,000 and realization of 1,418,222,758,511, then in 2022 the effectiveness rate decreased drastically with a figure of 042.38% with a target of 1,726,235,525,000 and a realization of 731,713,582,961. Provincial regional tax revenues have not been effective because from 2018-2022 the effectiveness of regional taxes is below 100% and above 100%, the most effective provincial regional tax revenue in 2019 is 1034.77%, this is the largest achievement over the last five years.

Based on the results of the calculation of the efficiency ratio for the last five years (2018-2022 period) by looking at a comparison of the realization of provincial tax revenues and the cost of collecting provincial taxes. In 2018 the regional tax efficiency was 5% with a realization of 1,269,688,670,076 and the cost of collecting regional taxes was 63,484,433,503.8, in 2019 the efficiency of regional taxes remained at 5% with a realization of 1,404,957,794,751 and the cost of collecting regional taxes was 70,247,889,737.55, in 2020 the efficiency of fixed regional taxes was 5% with a realization of 1,328,307,081,373 and the cost of collecting regional taxes was 66,415,354,068.65, In 2021 the efficiency of fixed regional taxes is 5% with a realization of 1,418,222,758,511 and the cost of collecting regional taxes is 70,911,137,925.55, and in 2022 the efficiency of fixed regional taxes is 5% with a realization of 731,713,582,961 and the cost of collecting regional taxes is 36,585,675,148.05. The level of regional tax efficiency in 2018-2022 is fixed, which is 5%. The efficiency level of regional tax revenue is very efficient because from 2018-2022 the efficiency of regional taxes <10%, which is 5%.

Based on the ratio of optimization, effectiveness, and efficiency of Provincial Regional Taxes from 2018-2022. The optimization of regional taxes from 2018-2022 is the most optimal, namely in 2021 by 194%. Meanwhile, the effectiveness of regional taxes was highest in 2019, which was 103.77%, and regional tax efficiency from 2018-2022 was fixed at 5%.

4. CONCLUSION

Based on the results of analysis and research on the optimization of regional tax revenue at the Office of the Regional Revenue Agency of West Nusa Tenggara Province, it can be concluded that:

a. Regional tax revenues have not been effective because from 2018-2022 the effectiveness of regional taxes is below 100% and above 100%, but the most effective regional tax revenue in 2019 is 103.77%. Regional tax revenue is very efficient because from 2018-2022 the regional tax efficiency is <10%, which is 5% every year.

b. Regional Tax Revenue from 2018-2022 is the most optimal, namely in 2021 at 194%. West Nusa Tenggara Province's regional tax revenue is not optimal because it is not effective. And the realization of tax revenue from 2018-2022 has not exceeded the tax revenue target.

c. Obstacles in the management of Regional Taxes are that public awareness in paying regional taxes is still low, dynamic Motor Vehicle Potential Data, limited service and internet coverage, has not yet reached remote areas, inadequate facilities and infrastructure for Regional Tax management: overloaded police file archive rooms, narrow waiting rooms (not yet according to the recommendations of the ISO team), lack of service vehicles and heavy damage, service places affected by floods during the rainy season, etc., limited budget to intensify and extend Regional Tax revenues.

d. The steps and future steps that need to be taken in the future include :P preparation or development of regulations as a legal umbrella in implementing income management that can be accepted by the community and does not cause a high-cost economy, increasing taxpayer awareness through socialization to educated millennials to be transformed to the wider community about the ease of annual PKB payments through superior samsat services.

Based on the results of the study, there are several suggestions from researchers that can be done to increase provincial tax revenues in West Nusa Tenggara Province, namely:

a. Socialize to all communities/taxpayers in a sustainable manner both through print media and electronic media about the importance of regional tax revenues for the development of their regions.

b. The Regional Government of West Nusa Tenggara Province needs to increase the potential of Regional Tax revenue, because the increase in regional tax revenue will have an effect on increasing Regional Original Revenue.

c. The Regional Revenue Agency of West Nusa Tenggara Province must further optimize existing facilities and infrastructure as a tool to support the main tasks and functions of the revenue agency itself.

d. the community and various interested parties can get an overview of the development results that have been carried out by the ranks of the NTB Provincial Bappenda. In the future, the NTB Provincial Bappenda will take steps to further improve this reporting so that transparency and accountability are realized that we want to realize together.

REFERENCES

Adziem, F. (2018). Analisis optimalisasi penerimaan pajak daerah pada kantor badan pendapatan daerah kabupaten sinjai. 1(2), 46.

Ainayah Al Fatih et al. (2020). Analisis Efisiensi Efektivitas Penerimaan Pajak Daerah Dan Retribusi Daerah Dalam Rangka Optimalisasi Penerimaan Pendapatan Asli Daerah Kabupaten Hulu Sungai Selatan (Periode 2009 Sampai Dengan 2018).

Abdul, Halim. 2002. Akuntansi sektor publik akuntansi keuangan daerah edisi pertama , salemba empat, jakarta.sukarno, t.a., 2016. "analisis optimalisasi penerimaan pajak daerah studi kasus pada kabupaten halmahera timur". Jurnal tidak dipublikasikan, Fakultas Ekonomi Universitas Hasanuddin.

Adisasmita, S. A. 2011. Transportasi dan Pengembangan Wilayah, Graha Ilmu, Yogyakarta.

Adisasmita, Raharjo. (2013). Teori-teori Pembangunan Ekonomi Pertumbuhan Ekonomi dan Pertumbuhan Wilayah. Yogyakarta: Graha Ilmu.

Afrillia, Ria. 2017. Pengaruh Pengalaman Audit, Risiko Audit, Dan Skeptisme Profesional Terhadap Pendeteksian Kecurangan Oleh Auditor (Studi Pada Kantor Akuntan Publik di Surakarta dan Yogyakarta). Skripsi. Institut Agama Islam Negeri Surakarta. Surakarta.

Akmal et al. (2018). optimalisasi penerimaan pajak.

Ari Utomo (2013) optimalisasi penerimaan pajak hiburan dalam rangka meningkatkan pendapatan asli daerah (studi pada pemerintah kota bandar lampung tahun 2011). Fakultas Ilmu Sosial dan Ilmu Politik, Universitas Lampung.

Aryani, Yeni, Masrul, Evareny, L. 2015. Pengaruh Masase pada Punggung Terhadap Intensitas Nyeri Kala I Fase Laten Persalinan Normal Melalui Peningkatan Kadar Endorfin.70–77. https://scholar.google.co.id/scholar, diunduh tanggal 02 Maret 2021.

Darmayasa, I. Nyoman, Yuyung Rizka Aneswari, and Elana Era Yusdita. "Meningkatkan Kepatuhan dan Penerimaan Pajak Melalui Withholding Tax System." InFestasi 12.2 (2016): 203-216.

Devano dan Rahayu, 2006."Perpajakan: Konsep, Teori, dan Isu". Kencana. Jakarta.

Direktorat Jendral Pajak Kementrian Keuangan. Reformasi Perpajakan. Melalui http://www.pajak.go.id/reformasi-pajak. Diakses pada tanggal 02 Desember 2017.

Darmayasa, I. Nyoman, Yuyung Rizka Aneswari, and Elana Era Yusdita. "Meningkatkan Kepatuhan dan Penerimaan Pajak Melalui Withholding Tax System." InFestasi 12.2 (2016): 203-216.

Devano dan Rahayu, 2006."Perpajakan: Konsep, Teori, dan Isu". Kencana. Jakarta.

Direktorat Jendral Pajak Kementrian Keuangan. Reformasi Perpajakan. Melalui http://www.pajak.go.id/reformasi-pajak. Diakses pada tanggal 02 Desember 2017.

Elvi Syahria Maznawaty, Ventje Ilat, Inggriani Elim, 2011. "Analisis Penerimaan Pajak Daerah Dalam Meningkatkan Pendapatan Asli Daerah Provinsi Maluku Utara". ISSN2303-11 vol.3 No.3(Hal.906-915) September 2015.

Endi Rustendi. (2018). Analisis efektivitas, efesiensi dan kontribusi penerimaan pajak daerah terhadap pendapatan asli daerah tahun 2010-2016.

Endi Rustendi. (2018). Analisis efektivitas, efesiensi dan kontribusi penerimaan pajak daerah terhadap pendapatan asli daerah tahun 2010-2016.

Fani, S. K. R. I. P. S. I. C. (2017). Faktor-faktor yang berperan dalam optimalisasi penerimaan pajak hotel dan restoran di kabupaten toraja utara.

Harahap, Heri Faisal. "Analisis kinerja keuangan pemerintah daerah kabupaten tapanuli tengah." Ekonomis: Journal of Economics and Business 4.1 (2020): 34-38.

Harnanto. (2019). Dasar Dasar Akuntansi (2nd ed.). yogyakarta: Andi.

Hardy Wiguna Nababan. (2020). pengaruh pajak daerah dan retribusi daerah.

Hj. Eva Dewiyani, S. et al. (2023). Laporan kinerja bappenda 2022 final_comp-compressed. https://bappenda.ntbprov.go.id/doc/ppid/LAPORAN KINERJA BAPPENDA 2022 FINAL_comp-compressed.pdf.

https://bappenda.ntbprov.go.id/doc/ppid/PROFIL%20BAPPENDA%20Update%20sd%20Juni%202022.Rev.-.pdf.

https://jdih.ntbprov.go.id/peraturan-daerah.

kasmida et al. (2018). Efektivitas penerimaan pajak hotel dan kontribusinya terhadap peningkatan pendapatan asli daerah (pad) kota makassar.

Makaminang, Nitha Ervina. "Evaluasi efektivitas dan efisiensi dalam laporan realisasi anggaran pada badan perencanaan penelitian dan pengembangan daerah kota manado." Jurnal LPPM Bidang EkoSosBudKum (Ekonomi, Sosial, Budaya, dan Hukum) 6.1 (2022): 325-334. Volume 5 Issue 1 (2024) Pages 325 – 331.

Mardiasmo, 2002. Otonomi dan Manajemen Keuangan Daerah. Penerbit Andi.

Mardiasmo. (2012). Perpajakan. Yogyakarta: CV. Andi Offset.

Mardiasmo. (2016). Perpajakan Edisi Revisi Tahun 2016. Yogyakarta:Penerbit Andi.

Mardiasmo. (2018). Perpajakan Edisi Revisi Tahun 2018. Yogyakarta: Penerbit Andi.

Mariastuti Dwi Yulianti, 2012, "pengaruh ekstensifikasi dan intesifikasi pajak daerah terhadap pendapatan asli daerah kota bandung" Universitas Widyatama

Moh Khusaini. 2018. Keuangan Daerah. Malang: Ub Press.

Naibaho, F., Sondakh, J. J., & Tangkuman, S. (2021). Efektivitas dan kontribusi pajak hotel terhadap pendapatan asli daerah (pad) di kota manado effectiveness and contribution of hotel tax on local revenue (pad) in manado city. In 105 Jurnal EMBA (Vol. 9, Issue 3).

Ngadiman dan Christiany Puspitasari. 2014. Pengaruh Leverage, Kepemilikan Institusional dan Ukuran Perusahaan Terhadap Penghindaran Pajak (Tax Avoidance) Pada Perusahaan Sektor Manufaktur yang Terdaftar di Bursa Efek Indonesia 2010-2012. Jurnal Akuntansi/Volume XVIII, No. 03, September, hlm. 408-421.

Peraturan Menteri Dalam Negeri Republik Indonesia Nomor 84 Tahun 2022 Tentang pedoman penyusunan anggaran pendapatan dan belanja daerah Tahun Anggaran 2023.

Peraturan Pemerintah Republik Indonesia Nomor 35 tahun 2023 Tentang Ketentuan Umum Pajak Daerah Dan Retribusi Daerah.

Resmi, Siti. 2017. Perpajakan Teori dan Kasus (Edisi ke 10 Buku 1). Jakarta: Salemba Empat

Siahaan, Marihot Pahala (2013). Pajak Daerah dan Retribusi Daerah Edisi Revisi, Jakarta: PT. Raja Grafindo.

Siahaan, 2013. Analisa Sistem Pengelolaan Sampah dan Perilaku Pedagang di Pasar Horas Kota Pematang siantar Tahun 2013. USU. Medan SNI 19-2452-2002 Tata Cara Teknik Operasional Pengelolaan Sampah Perkotaan. Badan Standardisasi Nasional.

Sochib. (2018). Pengantar Akuntansi 1 (pertama). Yogyakarta: Deepublish.

Sugiyono. (2014). Metode Penelitian Pendidikan Pendekatan Kuantitatif, Kualitatif, dan R&D. Bandung: Alfabeta.

Sumual J.I., Koleangan A.M.R.,Tahir R. 2016. "Analisis Penerimaan Pajak Daerah Serta Pengaruhnya Terhadap Belanja Daerah Di Kabupaten Minahasa Utara" Jurnal Berkala Ilmiah Efisiensi. Volume 16 (03).

Wahdi, Nirsetyo, Ratna Wijayanti, and Danang Danang. "efektivitas penagihan pajak dengan surat teguran, surat paksa, dan penyitaan dan kontribusinya terhadap penerimaan pajak di kpp pratama semarang tengah satu." Jurnal Dinamika Sosial Budaya 20.2 (2019): 106-119.

Widjaja. 2001. Pemerintahan Desa/Marga, Berdasarkan UU No. 22 Tahun 1999 Tentang Pemerintahan Daerah. Jakarta: Raja Grafindo Persada.

Widjaja, HAW. 2003. Pemerintahan Desa dan Administrasi. Jakarta: Rajawali Press.

Widjajanta, B., A. Widyaningsih, dan H. Tanuatmodjo. 2014. Mengasah Kemampuan Ekonomi. Edisi Pertama. Citra Praya. Bandung.