

Fiscal Accounting Strategies in Optimizing Local Revenue Through Taxes on PKB and BBNKB

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ABSTRACT

The purpose of this study is to examine how fiscal accounting techniques are used in NTB Province to handle PKB and BBNKB. This type of study involves a case study that uses descriptive techniques. Documentation and in-depth interviews with the Head of the Technical Implementation Unit (UPTB) of the Regional Tax Service Unit (UPPD) of Mataram City were used to collect data. The results of the study showed that the following strategies were used to enhance PKB and BBNKB revenue: 1) Community socialization, 2) Increasing the level of assistance provided to taxpayers 3) Law enforcement by working with Jasa Raharja and other law enforcement partners, 4) Offering tax benefits and lottery prizes as a way of showing encouragement.

INTRODUCTION

Regional Original Revenue or Pendapatan Asli Daerah (PAD) is a tool in measuring the independence of a region. Tax collection includes local taxes, Motor Vehicle Taxes (Pajak Kendaraan Bermotor or PKB), and Vehicle Title Transfer Fees (Bea Balik Nama Kendaraan Bermotor or BBNKB), which are efforts to generate PAD. In Indonesia, taxes are defined as derived from income used by the government in providing levies such as BBNKB to control inflation (Periansya et al., 2017).

Local revenue as a material that needs to be studied and maximized in order to encourage development is the collection of motor vehicle taxes. In this case, the government seeks to increase PAD by imposing PKB tax on all motor vehicle owners (Siti and Lidia 2021).

The PKB collection period is 1 (one) tax year calculated from the day the motor vehicle is registered, as referenced in the West Nusa Tenggara Province Regional Regulation No. 9/2017 on the Second Amendment to Regional Regulation No. 1/2017 on Regional Taxes. In contrast, BBNKB does not have a specified period starting from the day of the purchase transaction. West Nusa Tenggara Governor Regulation Number 41 of 2023 concerning the Basis for Imposition of Motor Vehicle Tax and Motor Vehicle Title Transfer Fee explains the process of calculating and imposing motor vehicle tax rates and motor vehicle name transfer fees.

When compared to the realization until December 2022, the revenue of Regional Original Revenue (PAD) in 2023 has been around 93.41 percent or an increase of 21.54 percent or more than Rp493.61 billion. All areas of PAD experienced an increase in revenue, except for Regional Retribution. An overview of each PAD component in 2023 is shown in the following table (BAPPENDA 2023).

Table 1. Realization of PAD in 2023 (in Rupiah)

Description	Realization 2023	Year 2023		Outcome (%)	Growth (%)
		Target	Realization		
Local Tax	1.706.131.394.926	1.996.213.000.000	1.880.839.276.292	94,22	10,24
Regional Retribution	14.455.210.916	24.909.327.000	12.304.816.437	49,40	-14,88
Regional Wealth Management Results	50.616.995.897	69.185.855.181	68.185.855.182	98,55	34,71
Other Legitimate PAD	520.862.251.136	891.990.684.745	824.341.352.449	92,42	58,26
Total	2.292.065.852.875	2.982.298.866.926	2.785.671.300.360	93,41	21,54

Source: Regional Revenue Management Agency of NTB Province, Year 2023

Local taxes are the largest source of PAD revenue. Local taxes contributed Rp1,706,131,394,926 in 2022. In 2023, local taxes grew by 10.24 percent so that the realization reached Rp1,880,839,276,292. Information about these revenues can be seen in the following table:

Table 2. Local Tax in 2023

Description	2022 Realization	2023				Difference Realization 2022-2023
		Target	Realization	%	%Ptb	
Motor Vehicle Tax	512.761.925.916	540.218.000.000	543.721.817.346	100,65	6,04	30.959.891.430
Motor Vehicle Title Transfer Fee	353.845.131.688	463.000.000.000	435.506.730.204	94,06	23,08	81.660.598.516
Motor Vehicle Fuel Tax	412.839.758.081	472.235.000.000	484.595.233.855	102,62	17,38	71.755.475.774
Surface Water Tax	1.557.226.673	1.597.000.000	1.602.085.941	100,32	2,88	44.859.268
Cigarette Tax	425.126.3352.568	519.163.000.000	415.413.408.946	80,02	-2,28	- 9.712.943.622
Total local tax	1.706.131.394.926	1.996.213.000.000	1.880.839.276.292	94,22	10,24	174.707.881.366

Source: Regional Revenue Management Agency of NTB Province, Year 2023

Based on the table above, it can be explained that:

- a. From December 2022 to December 2022, PKB revenue increased by 6.04 percent to Rp543.72 billion or 100.65% of the target. There were 930,879 re-registration items or an increase of 1.23 percent. On average per month, PKB generates revenue of Rp45.31 billion.
- b. BBNKB revenue increased 23.08 percent from the realization until December 2022 to Rp435.51 billion or 94.06 percent of the target. Up 28.25 percent from December, total new vehicles (dealers) reached 115,101 units, and new vehicles moved out of the region (FAD 1) in 2023 as many as 5,430 units. The average BBNKB revenue per month reached Rp36.29 billion.

The 2022 APBN-P increased the PAD achievement to Rp2,571,637,450,300, which was then updated to Rp2,735,041,230,300, and then updated again to Rp2,738,892,515,300. A total of 48.30% of the province's total PAD target of Rp5,670,486,399,401 was covered by this PAD achievement. In comparison, the realization of PAD revenue increased by 21.37 percent from the previous year to Rp2,292,065,852,875 at the end of fiscal year 2022 or 83.69 percent of the 2022 target. The main sources of this increase in PAD are local taxes and BLUD revenues.

Local taxes, local levies, management of regional assets that are separated, and other legal PAD are some of the sources of PAD revenue. The following is a breakdown of the components of PAD revenue (BAPPENDA 2022).

Table 3. Target and Realization of PAD Revenue in 2022

Description	Realization 2021	Tahun 2022		Outcome (%)	Growth (%)
		Target Pe-Rev III	Realization		
Local Tax	1.418.222.758.511	1.766.560.250.000	1.706.131.394.926	96,58	20,30
Regional Retribution	10.448.164.349	32.747.649.600	14.455.210.916	44,14	38,35
Regional Wealth Management Results	46.263.633.608	60.349.184.000	50.616.995.897	83,87	9,41
Other Legitimate PAD	413.521.729.628	879.235.431.700	520.862.251.136	59,24	25,96
Total	1.888.456.286.096	2.738.892.515.300 2	2.292.065.852.875	83,69	21,37

Source: BAPPENDA of NTB Province, 2022

With a contribution percentage of 74.44 percent, local taxes have a very significant impact on PAD. The total local tax recorded was Rp1,418,222,758,511 in 2021. Local taxes increased by 20.30 percent in 2022 and were realized at Rp1,706,131,394,926. The details of the revenue are shown, namely:

Table 4. Local Tax Development in 2022

Description	Realization 2021	2022				Difference Realization 2021-2022
		Target	Realization	%	%PtB	
Motor Vehicle Tax	462.267.574.746	494.500.000.000	512.761.925.916	103,69	10,92	50.494.351.170
Motor Vehicle Title Transfer Fee	318.728.070.908	417.437.000.000	353.846.131.688	84,77	11,02	35.118.060.780
Motor Vehicle Fuel Tax	283.360.578.376	402.435.000.000	412.839.758.081	102,59	45,69	129.479.179.705
Surface Water Tax	1.502.140.037	1.556.250.000	1.557.226.673	100,06	3,67	55.086.636
Cigarette Tax	352.364.394.444	450.632.000.000	425.126.352.568	94,34	20,65	72.761.958.124
Total local tax	1.418.222.758.511	1.766.560.250.000	1.706.131.394.926	96,58	20,30	287.908.636.415

Source: Report. Regional Revenue Realization - Bappenda, 2022

Compared to 2021, whose growth only reached 6.77 percent, the growth of local taxes in 2022 jumped 20.30%. PBBKB rose 45.69%, cigarette tax rose 20.65%, and Motor Vehicle Identity Change Fee (BBNKB) rose 11.02%. These three tax types accounted for the highest increase. Surface water tax experienced the lowest growth of 3.67 percent, while PKB only increased by 10.92 percent.

NTB Province's local revenue in 2018 to 2021 is always increasing. Local revenue in 2021 was successfully implemented at IDR5,320,905,635,350, up 2.38% from 2020 which only reached IDR5,174,591,478,460. In 2021, Regional Original Revenue (PAD) contributed 35.38 percent, greater than the contribution in 2020 which amounted to 35.09 percent. In contrast, remittance

income (balancing funds) contributed 64.17 percent in 2021, up 0.19% from 63.98% in 2020. However, when compared to 2020, which reached 0.92 percent, the contribution of Other Regional Revenue in 2021 was reported at 0.45% or a decrease of 0.47%.

The reality of Regional Original Revenue (PAD) in 2021 is Rp1,882,429,130,742, an increase of 3.67% from the implementation of PAD in 2020 of around Rp1,815,808,348,901. Information on PAD in 2021, namely:

Table 5. Development of PAD Realization in 2021

Description	Realization 2020	2021		Outcome (%)	Growth (%)
		Target	Realization		
Local Tax	1.328.307.081.373	1.601.353.821.000	1.417.882.133.696	88,54	6,74
Regional Retribution	16.454.253.859	47.219.957.500	9.792.712.028	20,74	-40,49
Regional Wealth Management Results	61.121.457.472	46.263.633.123	46.263.633.608	100,00	-24,31
Other Legitimate PAD	409.925.556.197	563.446.006.600	408.490.651.410	72,50	-0,35
Total	1.815.808.348.901	2.258.283.418.223	1.882.429.130.742	83,36	3,67

Source: Report. Regional Revenue Realization - Bappenda, 2022

The table shows that all PAD components experienced an average decrease, except for local taxes which increased by 6.74 percent. Meanwhile, there was a 40.49 percent decrease in local retribution, a 24.31% decrease in the output of local asset income, and a 0.35% decrease in other components of legal PAD.

The biggest influence and contribution to PAD came from local taxes. After experiencing an increase of 6.74 percent in 2021 to Rp1,417,882,133,696, the total local taxes in 2020 amounted to Rp1,328,307,081,373. The following table shows the revenue details.

Table 6. Local Tax Development in 2021

Description	Realization 2020	2021				Difference Realization 2021-2020
		Target	Realization	%	%Ptb	
Motor Vehicle Tax	431.770.395.544	513.156.000.000	462.267.367.246	90,08	7,06	30.496.971.702
Motor Vehicle Title Transfer Fee	281.722.945.739	395.600.071.000	318.385.653.593	80,84	13,01	36.662.707.854
Motor Vehicle Fuel Tax	254.180.839.093	306.370.000.000	283.362.578.376	92,49	11,48	29.181.739.283
Surface Water Tax	1.229.684.364	1.500.000.000	1.502.140.037	100,14	22,16	272.455.673

Cigarette Tax	359.403.216.633	384.727.750.000	352.364.394.444	91,59	-1,96	-7.038.822.189
Total Local Tax	1.328.307.081.373	1.601.353.821.000	1.417.882.133.696	88,54	6,74	89.575.052.323

Source: Report. Regional Revenue Realization - Bappenda, 2022

Compared to 2020, when the increase in local taxes decreased by 5.46 percent, the development of local taxes in 2021 increased by 6.74%. Surface Water Tax experienced the highest increase, namely by 22.16 percent; Motor Vehicle Fuel Tax (PBBKB) increased by 11.48%; and BBNKB identity change fees increased by 13.01%. Meanwhile, cigarette tax fell by 1.96% and PKB rose by 7.06%.

Taxes for motor vehicles and vehicle registration fees need to be handled carefully, prudently, and meticulously. To ensure that established management rules are adhered to, local governments need to have adequate monitoring measures in place. Furthermore, simplification of administrative processes is needed to make tax payments easier for the general public. This is expected to maintain tax compliance and increase local revenue (Manangin et al., 1160).

The purpose of this study is to examine how fiscal accounting techniques are used in NTB Province in handling PKB and BBNKB taxes. The purpose of this study is to determine how these strategies are implemented, assess their effectiveness, and understand their impact on the effectiveness and transparency of local tax administration in NTB Province.

LITERATURE REVIEW

Regional Original Revenue (PAD)

The revenue obtained by a region through local taxes, local levies, and the results of the management of certain regional assets is known as regional original revenue, or PAD. To obtain optimal results, the potential of a region must be continuously developed (Aji et al., 2018). Regional Original Revenue (PAD) is defined in Law Number 23 of 2014 concerning Regional Government as revenue obtained by regions that is collected based on applicable laws and regulations and based on Regional Regulations. According to Law Number 23 of 2014, PAD is the sum of all sources of local revenue, including local taxes, local retribution, local business income, investment income, and natural resource management.

Local Tax

Provincial local taxes are collected without direct remuneration to the taxpayer; they are collected by the provincial government and are specified in local laws and regulations. Some of these levies include Surface Water Tax (SPT), PBBKB, BBNKB, and Cigarette Tax (PR). (Nusa & Panggalo, 2022)

Law No. 28 of 2009 relating to Regional Taxes and Regional Retribution states that Regional Taxes or often called Regional Taxes are contributions required to the regions that must be given by a person or legal institution that is obliged. This tax is intended to finance regional needs for the welfare of the people and not as a direct reward to the payer. (Riswati, 2022)

Local taxes are defined as mandatory payments made by individuals or regional heads that do not get direct rewards, according to Mardiasmo (2009: 12). This payment, made to finance regional development and government administration, is required by existing laws. According to Mardiasmo (2009: 5), taxes are divided into three categories:

1. Group
Based on its classification, taxes are divided into two types: direct taxes and indirect taxes.
2. Nature
Based on their nature, taxes are classified as subjective and objective taxes.
3. The Collecting Institution
Based on the collecting institution, taxes can be divided into state or central taxes and local taxes.

Motor Vehicle Tax (PKB)

Good performance is required to ensure optimal motor vehicle tax revenue, ensuring that goals are achieved each year. Increased local revenue is strongly influenced by stable PKB revenues and meeting targets (Mughtar et al., 2017).

Law No. 34 of 2000 states the general purpose of motor vehicle tax is to pay for expenditures at the state and local levels and to serve as a means to achieve its objectives which are beyond the scope of the banking sector. It promotes equity and justice in society and the smooth running of government and community development initiatives. Specifically, it protects the lives and property of the population in terms of motor vehicle ownership. (Suharyadi et al., 2019)

Motor Vehicle Title Transfer Fee (BBNKB)

Motor Vehicle Title Transfer Fee is a tax imposed on the transfer of motor vehicle ownership rights due to an agreement between two parties or unilateral actions, which can occur through sale and purchase, barter, grants, inheritance, and income into a business entity. (Savitri & Anggraeni, 2021). BBNKB is explained in Law Number 28 Year 2009 on Regional Taxes and Levies. The law states, if the central government is transferred to some taxes previously collected by the central government which are now local taxes (Rahmiyatun et al., 2020).

METHODOLOGY

Subjects and Objects of Research

The subject of this research is the head of the local tax section of BAPPENDA West Nusa Tenggara Province. This research uses interviews and documentation methods from interviews with the head of the local tax section at BAPPENDA West Nusa Tenggara Province.

The object of this research is a strategy in increasing Local Revenue (PAD) through Motor Vehicle Tax (PKB) and Motor Vehicle Title Transfer Fee

(BBNKB) in West Nusa Tenggara Province. This study aims to determine how influential the Motor Vehicle Tax and Motor Vehicle Title Transfer Fee (BBNKB) in NTB Province.

Type of Research

This type of research uses a descriptive approach with a case study at BAPPENDA West Nusa Tenggara Province, the Case Study examined in this study is the application of strategies in increasing Regional Original Revenue (PAD) through Motor Vehicle Tax (PKB) Motor Vehicle Title Transfer Fees (BBNKB) in NTB Province.

Data Collection Methods

The data collection method was carried out with two events, namely:

1. Interview

Interviews in this study were conducted at BAPPENDA NTB Province, specifically to the UPTB UPPD Mataram section, by taking data for the last 4 years from 2020 to 2023. Researchers came directly to the research location, namely at the NTB Province BAPPENDA office.

2. Documentation

Documentation was taken in the form of photo and video documentation, as well as documents regarding the percentage of Motor Vehicle Tax (PKB) and Motor Vehicle Title Transfer Fee (BBNKB) to Regional Original Revenue (PAD).

RESEARCH RESULT

Regional Original Revenue (PAD) is a factor in the independence of a region in its financial aspects. Local Original Revenue (PAD) is obtained one of them by collecting taxes, for example such as local taxes, PKB, and BBNKB. In Indonesia, tax is an income used by the government to prevent inflation by increasing tax rates, for example PKB and BBNKB (Periansya et al., 2017). Tax imposition on motor vehicles is one of the potential regional income that needs to be explored and maximized to support development. In this context, the government utilizes the imposition of PKB tax on every motor vehicle owner as an effort to increase local revenue.(Siti & Lidia, 2021)

According to West Nusa Tenggara Provincial Regulation No. 9/2017 on the Second Amendment to Regional Regulation No. 1/2017 on Regional Taxes, the PKB collection period is 1 year after registering a motor vehicle. Meanwhile, BBNKB has no period and is calculated from the first day of the purchase transaction. The method of calculation and imposition of Motor Vehicle Tax and Motor Vehicle Title Transfer Fee rates is explained in West Nusa Tenggara Governor Regulation Number 41 of 2023 concerning the Basis for Imposition of Motor Vehicle Tax and Motor Vehicle Title Transfer Fee. Based on the researcher's interview with the Head of the Regional Tax Section of BAPPENDA of West Nusa Tenggara Province, that Motor Vehicle Tax (PKB) and Motor Vehicle Title Transfer Fee (BBNKB) are very influential on the realization of Regional Original Revenue (PAD) every year. The results of the

interviews that researchers have conducted regarding what constitutes provincial regional income are divided into three:

- a. Regional Original Revenue (PAD)
Regional Original Revenue (PAD) is all revenue received by the local government from activities and services to the community, as well as the utilization of all resources in the local government. PAD is also defined as all revenue from the original economic sources of each region and is intended for the cost of regional needs in carrying out the wheels of regional government itself. (Indarti & Sugiartiana, 2005)
- b. Transfer Income
According to Law Number 1 Year 2022, transfer revenue is one of the sources of regional revenue. Transfer revenue consists of Central Government transfers and inter-regional transfers. Central Government transfers include balancing funds, special autonomy funds, special privilege funds, and village funds. Inter-regional transfers include revenue sharing and financial assistance.
- c. Other Legitimate Regional Revenues
 1. Grant Income
According to Law No.2 of 2012 concerning Regional Grants Article 1 paragraph 10 reads, Regional Grants are gifts by transferring rights to something from the Government or other parties to the Regional Government or vice versa which have specifically determined their allocation and are carried out through an agreement.
 2. Emergency Fund Income
According to Regulation of the Minister of Finance of the Republic of Indonesia Number 81/PMK.07/2013, Emergency Funds are funds allocated to regions experiencing national disasters and/or extraordinary events, which come from the state budget.

According to the results of the interview for the parts of Regional Original Revenue and sources of income for Regional Original Revenue (PAD) are divided into four:

- a. Local Taxes
Local tax is a mandatory contribution to the region owed by individuals or entities, which is compelling based on the Act, without getting a direct reward, and is used for Regional purposes for the prosperity of the people.
- b. Regional Retribution
Regional Retribution, called Retribution, is a Regional levy as payment for services or the granting of certain licenses specifically provided and/or granted by the Regional Government for the benefit of individuals or entities.
- c. Results of Management of Separated Regional Assets
Menurut Undang-Undang No. 10 Tahun 2020 tentang Hasil Pengelolaan Kekayaan Daerah yang Dipisahkan, Hasil Pengelolaan Kekayaan Daerah Yang Dipisahkan adalah penerimaan daerah atas hasil penyertaan modal daerah.

d. Other Legitimate Local Revenue

Other legitimate local revenues are all local revenues other than local own-source revenues and equalization funds, which include grants, emergency funds, and other revenues in accordance with the provisions of laws and regulations.

Meanwhile, from the results of the author's interviews with informant, examples of the types of regional own-source revenues were obtained as well as provisions for the same application for provincial and district/municipal regions as follows. In general, the components that form local revenue are the same for provincial and district/city governments, but in different types. For example, the source of tax revenue for the Province is Motor Vehicle Tax (PKB), while for the Regency / City the source is Land and Building Tax and so on.

The taxes that are authorized by the Provincial Government in collecting are:

1. Motor Vehicle Tax (PKB)

Motor Vehicle Tax is a tax imposed on the ownership and/or control of motor vehicles. This is in accordance with Law Number 28 of 2009 concerning Local Taxes. The subjects of Motor Vehicle Tax are individuals or legal entities that own and/or control motorized vehicles.

2. Motor Vehicle Title Transfer Fee (BBNKB)

Transfer Tax is a tax imposed on changes in the ownership of a motor vehicle, resulting from an agreement between two parties, a unilateral act, or circumstances such as sale and purchase, exchange, grant, inheritance, or incorporation into a business entity. Motor Vehicle Title Transfer Fees are collected as a tax on changes in motor vehicle ownership.

3. Surface Water Tax (PAP)

Surface Water Tax is a tax imposed on the collection and/or utilization of surface water. Surface Water includes all water found on the surface of the land, excluding sea water, both in the sea and on land.

4. Motor Vehicle Fuel Tax

PBBKB is a tax imposed on the use of motor vehicle fuel, including all types of liquid or gaseous fuels used for motor vehicles. The collection of PBBKB is regulated in Law No. 34/2000 which has been revised into Law No. 28/2009 on Regional Taxes and Levies (PDRD). Based on Law No. 34/2000, the amount of PBBKB imposed on each liter of fuel consumed by the public is 5 percent of its pre-tax selling value.

5. Cigarette Tax

Cigarette tax is a levy on cigarette excise collected by the authorized local government in conjunction with the collection of cigarette excise. The main purpose of implementing cigarette tax is to protect the public from the dangers of smoking.

According to the informant, the role and contribution of each type of revenue to the Regional Original Revenue (PAD) is divided into four parts:

The contribution of each type of revenue to West Nusa Tenggara Province's own-source revenue is as follows:

Table 7. Local tax is approximately 67%

No	Description	2023		
		Target APBD (REV)	Up to December 31	%
I	LOCAL TAXES	1.996.213.000.000	1.880.836.787.108	94,22
1.	Motor Vehicle Tax	540.218.000.000	543.719.228.162	100,65
2.	Motor Vehicle Title Transfer Fee	463.000.000.000	435.506.730.204	94,06
3.	Motor Vehicle Fuel Tax	472.235.000.000	484.595.233.855	102,62
4.	Surface Water Tax	1.597.000.000	1.602.185.941	100,32
5.	Underground Water Tax			-
6.	Cigarette Tax	519.163.000.000	415.413.408.946	80,02

Source: Regional Revenue Management Agency of NTB Province, Year 2023

Table 8. Regional Retribution of approximately 0.5%

No	Description	2023		
		Target APBD (REV)	Up to December 31	%
II	REGIONAL RETRIBUTION	24.909.327.000	12.474.027.934	50,08
1.	General Services Retribution	225.521.500	418.867.150	185,73
2.	Business Services Retribution	23.894.682.500	11.345.797.518	47,48
3.	Retribution for Certain Licenses	789.123.000	709.363.266	89,89

Source: Regional Revenue Management Agency of NTB Province, Year 2023

Table 9. Separated Regional Wealth Management Proceeds of 2.5%

No	Description	2023		
		Target APBD (REV)	Up to December 31	%
III	RESULTS OF MANAGEMENT OF SEPARATED REGIONAL ASSETS	69.185.855.181	68.185.855.182	98,55

Source: Regional Revenue Management Agency of NTB Province, Year 2023

Table 10. Other legitimate local revenue of 30%

No	Description	2023		
		Target APBD (REV)	Up to December 31	%
IV	OTHER LEGAL PAD	978.903.306.211	828.572.785.182	84,64
1.	Proceeds from Sale of Unsegregated Assets	6.204.530.000	447.436.000	7,37
2.	Results of BMD Utilization Cooperation	1.569.250.000	1.516.488.000	96,64
3.	Regional Cooperation Results	1.417.500.702	2.411.463.793	170,12
4.	Current Account Services	5.335.475.493	6.281.130.318	117,72
5.	Deposit Interest Income	3.000.000.000	2.112.602.740	70,42
6.	Indemnity Claims	18.299.000.000	19.642.767.016	107,34

7.	Receipt of Commissions, Deductions, or Other Forms	16.212.983.994	117.524.654.034	41,10
8.	Tax Penalty Revenue	16.212.983.994	14.815.687.737	91,38
9.	Retribution Fines Revenue	7.299.243	11.021.224	150,99
10.	Revenue from Returns	-	5.443.300	-
11.	BLUD Revenue from Health Services	640.914.790.428	663.794.091.021	103,57

Source: Regional Revenue Management Agency of NTB Province, Year 2023

According to the informant, income from local taxes is the most significant and dominant in realizing local revenue with a contribution of up to 67%. In 2024 and previous years, the local taxes under the authority of the Province consist of 5 types of local taxes. Of the five types of taxes, the most dominant contribution to local taxes and regional own-source revenue (PAD) is as follows:

1. Motor vehicle tax (PKB) contributed 29%.
2. Motor Vehicle Title Transfer Fee contributed 23%.
3. Surface water tax 0.1%
4. Motor Vehicle Fuel Tax contributed 26% to local tax revenue. 25,9%
5. Cigarette Tax contributed 22%

Table 11. Contribution to local taxes and regional own-source revenue

NO	URAIAN	2019			2020			2021			2022			2023		
		TARGET	Realisasi	%	TARGET	Realisasi	%	TARGET	Realisasi	%	TARGET	Realisasi	%	TARGET	REALISASI	%
1.	PAJAK DAERAH	1.363.780.000.000	1.404.964.883.281	103,78	1.374.719.991.582	1.328.307.081.373	96,82	1.601.353.821.000	1.418.222.758.511	88,56	1.766.560.250.000	1.706.131.384.926	96,58	1.996.213.000.000	1.880.836.787.108	94,22
	Pajak Kendaraan Bermotor	407.890.000.000	437.162.593.976	107,23	415.000.000.000	431.770.395.544	104,04	513.156.000.000	462.267.574.746	90,08	484.500.000.000	512.781.925.916	103,89	540.218.000.000	543.719.228.162	100,65
	Bee Balik Nama Kendaraan Bermotor	381.000.000.000	404.010.279.256	106,04	350.237.697.582	281.722.945.739	80,44	395.600.071.000	318.728.070.908	80,57	417.437.000.000	353.846.131.688	84,77	483.000.000.000	435.506.730.204	90,08
	Pajak Bahan Bakar Kendaraan Bermotor	254.220.000.000	288.988.084.291	105,80	238.000.000.000	254.180.839.093	106,80	308.370.000.000	283.360.578.376	92,49	402.435.000.000	412.839.758.081	102,59	472.235.000.000	484.595.233.855	102,82
	Pajak Air Permukaan	880.000.000	896.510.644	101,88	1.200.000.000	1.229.684.364	102,47	1.500.000.000	1.502.140.037	100,14	1.558.250.000	1.557.226.673	100,06	1.597.000.000	1.602.185.941	100,32
	Pajak Rokok	310.000.000.000	293.927.355.084	94,82	370.282.294.000	359.403.216.633	97,06	384.727.750.000	352.364.394.444	91,59	450.632.000.000	425.126.352.568	94,34	519.163.000.000	415.413.408.946	80,02

Source: Regional Revenue Management Agency of NTB Province, Year 2023

According to the informant, the method or procedure for collecting Motor Vehicle Tax (PKB) and Motor Vehicle Title Transfer Fees (BBNKB) in supporting the Regional Original Revenue of West Nusa Tenggara Province, namely, Motor Vehicle Tax (PKB) and Motor Vehicle Title Transfer Fees (BBNKB) are included in taxes with an official assessment collection system where the collection system authorizes the government (Fiskus) to determine the amount of tax payable by issuing a Regional Tax Assessment Letter (SKPD) or in everyday terms called a tax note.

The mechanism of collecting Motor Vehicle Tax (PKB) and Motor Vehicle Title Transfer Fee (BBNKB) according to the source is as follows, the PKB Collection Mechanism is that taxpayers come to make payments at counters at the Samsat office which is a joint office of the local government, the Police and PT Jasa Raharja which deals with Life Insurance issues. The amount of PKB paid by taxpayers is the multiplication of the selling value of the motor vehicle

(NJKB) and the weight that shows the damage it can cause. The selling value and weight are determined by the Government, where for new vehicles, the selling value is determined by the central government through Home Affairs Regulations, while for non-new vehicles it is determined by Governor regulations. Of course, this selling price is determined by taking into account the prevailing market price in the area.

According to the informant, the revenue of Motor Vehicle Tax (PKB) in NTB province has not run smoothly, this is indicated by the large number of arrears of payments made by taxpayers. It is known that the level of community compliance in making PKB payments is around 50% only. This means that of the number of vehicles in the NTB province in 2022 amounting to 1,800,000 vehicles, only about 900,000 vehicles make tax payments.

On the other hand, the influence of Motor Vehicle Tax (PKB) and Motor Vehicle Title Transfer Fees (BBNKB) on Regional Original Revenue (PAD) has an impact if it is not achieved, this impact can be. If Motor Vehicle Tax (PKB) and Motor Vehicle Title Transfer Fees (BBNKB) are not realized according to the target, it will affect Regional Original Revenue (PAD) and Regional Revenue, the next result is that the programs and activities that have been planned by the government cannot be carried out and realized optimally. It should also be noted that the PKB tax is shared with the Regency and City Governments in their respective provinces, with a 30% share of the tax revenue. The part of the tax received by the Regency / City is called the Revenue Sharing Fund (DBH) which is distributed every 3 months. This means that the effect of not achieving the vehicle tax revenue will also affect the financing of development and governance in the Regency / City within the province.

According to the informant, if someone does not meet the target, sanctions or written warnings will be given. But because this is a joint effort, the best solution will be found so that the target can be achieved and realization can increase. It should be noted that PKB and BBNKB revenue targets were first set for the Provincial BAPPENDA. The known target is the target for BAPPENDA or for the province, which is based on the potential within the province. The target is then divided to each UPT or SAMSAT in each regency and city proportionally based on the potential of registered taxpayers in each regency and city, why is that? Because the control and ownership of the vehicle does not necessarily live where the registration area is, because the nature of the vehicle as a mobile tax subject, often changes hands. Vehicles registered in Mataram, for example, may now be domiciled in another district, due to the transfer of hands that are not reported and the transfer of name.

In the researcher's interview with the interviewee, the tax target that has been set can be changed in the same fiscal year because this is the mechanism of budgeting regulations in local government. In the same year, changes will be made to the revenue budget, which will consequently also change the value of expenditure in the same year. The budget amendment is based on the first semester revenue budget realization report and prognosis for the following six (6) months with an accurate analysis, so that the Regional Original Revenue

(PAD) revenue budget target set in the APBD amendment is rationally measured and can be achieved optimally.

The efficiency of motor vehicle tax (PKB) collection can affect the determination of the cost of motor vehicle tax (PKB) collection for the following year, according to the source. However, to achieve greater realization, additional costs are needed for socialization activities, supporting collection facilities and infrastructure, as well as for the development of human resources who carry out direct collection and supporting human resources.

In terms of the obstacles and barriers faced during the collection of PKB and BBNKB, the resource person explained that the obstacles and barriers in collecting Motor Vehicle Tax (PKB) and Motor Vehicle Title Transfer Fee (BBNKB) certainly exist, including the following:

- a. The level of public awareness in paying taxes.
- b. Incomplete completeness of required documents
- c. General economic conditions, where at times, for example during a pandemic, people prioritize primary needs over paying taxes.

According to informant during the Covid-19 pandemic, revenue from Motor Vehicle Tax (PKB) and Motor Vehicle Title Transfer Fee (BBNKB) has obstacles, among others, greatly affecting both Motor Vehicle Tax (PKB) and Motor Vehicle Title Transfer Fee (BBNKB) revenues, People will prioritize fulfilling their primary needs rather than paying taxes. In addition, due to the many restrictions on people's movement, people are constrained to come to pay, and the government is also constrained in providing services to the community.

Efforts made to increase the revenue of Motor Vehicle Tax (PKB) and Motor Vehicle Title Transfer Fee (BBNKB) are as follows:

1. Socialization to the community directly and through social media
2. Improving the quality of services to taxpayers, such as providing easy access to pay taxes, by preparing mobile samsat, village samsat and so on.
3. Conducting law enforcement, by holding joint operations with police partners and Jasa Raharja, to catch taxpayers who do not pay Motor Vehicle Tax (PKB).
4. Provide stimulation in the form of tax incentives and appreciation in the form of lucky draw prizes.

The socialization efforts made to increase public awareness in paying taxes in the form of:

1. Bappenda officers directly go to crowded places such as markets and certain events where there is a large concentration of people, to convey directly through loudspeakers or distribute pamphlets.
2. Socialization through billboards and videotron advertisements.
3. Socialization through social media, both podcasts and several social media platforms that are widely used by the public such as WhatsApp, Facebook, Instagram, X (twitter), YouTube, etc. The delivery of socialization through social media is not only carried out through the

BAPPENDA Official account, but also all members of BAPPENDA employees massively socialize the Motor Vehicle Tax (PKB) tax payment convenience program through their personal accounts.

On the other hand, the resource person explained the efforts that can facilitate taxpayers in paying Motor Vehicle Tax (PKB) and Motor Vehicle Title Transfer Fee (BBNKB), namely, through several conveniences in terms of payment, for example with the E-Samsat Delivery innovation, where taxpayers do not have to come to the place or Samsat office but simply by utilizing the E-Samsat Delivery application in the App Store and Play Store, by accessing the application taxpayers simply pay taxes from home and proof of payment in the form of notes will be delivered directly by BAPPENDA officers to the taxpayer's home. There are several more innovations that provide convenience to taxpayers in paying their taxes such as expanding the range of services with the existence of mobile SAMSAT, village SAMSAT whose purpose is to bring services closer to taxpayers, and provide opportunities for taxpayers to pay their taxes outside working hours. In the future, cooperation with several parties is still being built so that tax payments can be made with PPOB through the nearest outlets.

According to the informant, if someone does not meet the target, sanctions or written warnings will be given. But because this is a joint effort, the best solution will be found so that the target can be achieved and realization can increase. It should be noted that PKB and BBNKB revenue targets were first set for the Provincial BAPPENDA. The known target is the target for BAPPENDA or for the province, which is based on the potential within the province.

DISCUSSION

Based on the research result, the realization of local taxes in 2019, 4 types of local taxes exceeded the target and only cigarette tax did not reach the target and only reached a realization of 94.82%. In 2020, 3 types of taxes reached the target, namely PKB, PBBKB and PAP, while 2 types of taxes did not reach the target, namely BBNKB and cigarette tax. In 2021, 4 types of taxes did not reach the target, namely PKB, BBNKB, PBBKB and Cigarette Tax, and only PAP tax reached the target. In 2022, there were 3 types of taxes that reached the target, namely PKB, PBBKB and PAP, while BBNKB and Cigarette Tax did not reach the target. For 2023, three tax types reached the target: PKB, PBBKB and LAP, while BBNKB and Cigarette Tax did not reach the target.

For PKB tax types for 5 years from 2019 to 2023, 4 years of PKB always reached the target except in 2021. As for the BBNKB tax type, on the contrary, it only reached the target in 2019, while the last 4 years from 2020 to 2023 did not reach the target.

CONCLUSIONS AND RECOMMENDATIONS

The strategies used to increase the revenue of Motor Vehicle Tax (PKB) and Motor Vehicle Title Transfer Fee (BBNKB) are, 1) Socialization to the public directly or through social media, 2) Improving the quality of services to

taxpayers, such as providing easy access to pay taxes, by preparing mobile Samsat, village Samsat and so on, 3) Conducting law enforcement, by holding joint operations with police partners and Jasa Raharja, to capture taxpayers who do not pay Motor Vehicle Tax (PKB), 4) Providing stimuli in the form of tax incentives and giving appreciation in the form of lottery prizes.

ADVANCED RESEARCH

The limitation in this study is the lack of references, because there are still few researches focus on fiscal accounting strategies in Indonesia. For further researchers, it is recommended to conduct research with quantitative approach, by using variables such as Motor Vehicle Fuel Tax, Surface Water Tax, and Cigarette Tax.

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