



Potential Revenue And Effectiveness Of Street Lighting Tax On Regional Original Revenue Case Study In City Government And Regional Government Of Bogor Regency

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ABSTRACT

Purpose – This study aims to determine the potential for revenue and effectiveness of Street Lighting Tax on Increasing Regional Original Income in the City and Regency of Bogor

Methodology/approach This study uses a qualitative descriptive method with data collection techniques through literature studies and field studies. The stages of this research method are carried out in three stages, where the first stage is the research preparation stage. The second stage is conducting a field study by preparing research and testing designs, determining the location of the study, respondents and informants, and interviews. While the third stage displays data, data abstraction and interpretation and conclusions.

Findings – The target output of this study is a Report on the Results of Potential Revenue and Effectiveness of Street Lighting Tax on Local Original Income Case Study of the Bogor City Government and Regional Government.

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INTRODUCTION

Regional development is part of national development, so in this case it certainly requires funds to finance development. In realizing regional independence in development and managing its own household, the central government gives authority to regional governments (decentralization) to explore financial sources in the regions. In line with this decentralization, the financing aspect is also decentralized. The implication is that regions are required to be able to finance their own development costs. The success of a nation in national development can be measured by the nation's ability to prosper its people.

In general, development is interpreted as an effort to improve the standard of living of the community. Indonesian national development is basically carried out by the community together with the government. To create equitable development throughout Indonesia, the central government enforces regional autonomy. One of the things that is the capital in implementing regional autonomy is Regional Original Income.

Decentralization or Regional Autonomy helps regions have greater authority in regulating their household affairs. According to the Regional Government, this will be wiser and more helpful for the Regional Government to manage and develop its Region. Regional Government in implementing Regional Autonomy by empowering regions in making regional decisions that are more flexible to manage the resources owned with the potential and interests of the region itself, not depending on subsidies from the center. With broad, real and responsible Regional Autonomy, each region is required to be able to explore financial sources from its region. These financial sources come from Original Income Regional. If the Regional Original Income increases, the funds owned by the Regional Government will be higher and the level of regional independence will also increase, so that it can encourage the economy and development of the region, which in the end can increase the income of the community in general. Efforts to increase regional revenue include increasing Regional Original Income. The Regional Government determines Regional Taxes and Regional Levies as one of the sources of revenue from within the region and can be developed according to the conditions of each region, each region is given broader authority to explore, manage and use natural resources and other potentials in their respective regions so that they can increase Regional Original Income.

In order to improve regional financial capacity in order to implement autonomy, the government has implemented various policies. One of them is by establishing Law Number 34 of 2000 concerning Amendments to Law Number 18 of 1997 concerning Regional Taxes and Regional Levies. Granting authority in imposing regional taxes and levies. It is hoped that it can further encourage regional governments to continue to strive to optimize regional original income, especially those from regional taxes.

Taxes for local governments function as a source of state finance (budgetary function) and a regulatory tool (regulend function). Taxes as a source of regional income are used to finance government expenditures, both routine expenditures and development expenditures such as the provision of infrastructure, education and health services and the provision of other public goods that cannot be provided by the private sector. As a regulatory tool, taxes are intended to regulate or implement government policies in the social and economic fields. Therefore, taxes play an important role in the development of a region (Siahaan, 2010).

One of the Regional Original Income comes from regional taxes. One of the potential sources in Bogor City and Bogor Regency, West Java Province is in the Street Lighting Tax sector, from the Street Lighting Tax sector in Bogor City and Bogor Regency, West Java Province, it increases every year. Street Lighting Tax is levied on the use of electricity, either generated by oneself or obtained from other sources. Electricity customers are people and bodies who are owners/tenants/occupants of houses and other buildings that use electricity from the State Electricity Center / not State Electricity Center. Many people do not know that there are several taxes imposed every time they buy electricity credits. Basically, Street Lighting Tax is one of the taxes managed by the regional government, whose collection system uses a third party in its implementation. Street lighting tax will be levied by State Electricity Center and then deposited to the Regional Government of Bogor City and Bogor Regency, West Java. Street Lighting Tax in Bogor City and Bogor Regency always increases every year and even exceeds the target that has been set. In organizing Street Lighting Tax, the Regional Government of Bogor City and Bogor Regency through the Regional Finance Agency, supervises the process of implementing the collection of Street Lighting Tax, but in terms of Tax Collection Management, the Regional Revenue Service collaborates with State Electricity Center in collecting Street Lighting Tax where State Electricity Center role in this case is that State Electricity Center is required to receive and deposit Street Lighting Tax to

the Regional Treasury. The implementation of the Tri Dharma of Higher Education, namely internal research, is organized by the Accounting Study Program of Pamulang University in collaboration with lecturers in the Faculty of Economics and Business, Accounting Study Program and supported by LPPM Pamulang University to carry out the Tri Dharma of Higher Education, one of which is conducting internal research, at the Regional Finance Agency of Bogor City and Bogor Regency regarding the Potential for Revenue and Effectiveness of Street Lighting Tax for Local Revenue Case Study in Bogor City and Bogor Regency. The target to be achieved, in this research activity is to determine the potential for street lighting tax revenue to support local revenue in Bogor City and Bogor Regency and to conduct an analysis of the relationship between street lighting tax and local revenue in Bogor City and Regency. To realize the creation of the research target, the author conducted an analysis of the potential for street lighting tax revenue against local revenue in Bogor City and Regency from 2019 to 2023. It is hoped that this research can help the regional government of Bogor City and Regency, in increasing the effectiveness of local tax revenue can show the ability of the local government in realizing the planned Locally Generated Revenue by comparing the targets set based on the potential of the region and Street lighting tax revenue in Bogor City and Regency, West Java.

Based on the explanation above, the following are the problems that the author will examine in this research. The breadth of the problems related to the title of the research that has been explained in the background above, the author examines the following problems; (1) What is the potential of street lighting tax in Bogor City and Regency? (2) What is the level of effectiveness of street lighting tax in Bogor City and Regency?.

The solution to the core problem of this research is to analyze the ability and strength of PAD from street lighting tax revenue in Bogor City and Regency. The purpose of this internal research based on the formulation of the problem above is to determine the potential and effectiveness of street lighting tax revenue road to local revenue in Bogor City and Regency as information to provide recommendations on efforts to optimize street lighting tax revenue to local revenue in Bogor City and Regency, West Java.

The method of data collection in a study is a fairly important factor in influencing the results of the study. The selection of the right method will obtain accurate, relevant, and accurate data so that the objectives of the study can be achieved. Data is a collection of information needed for decision making (Kuncoro, 2014). The type of data used in this study is quantitative data in the form of data on Street Lighting Tax collection, receipt of Local Revenue for Bogor City and Regency in 2019-2023. Data is accessed through the website of the Ministry of Finance of the Republic of Indonesia, namely djpk.kemenkeu.go.id, in addition to conducting interviews with the Finance Agency of Bogor City and Regency in achieving the realization of tax revenue from the set target, also recording documents and other data that can support this study. Problem Formulation: Based on the background above, the problems related to this research can be formulated as follows : (1) How is the potential revenue from street lighting tax in Bogor City and Bogor Regency? (2) How is the level of effectiveness of street lighting tax on Locally Generated Revenue in Bogor City and Regency?

LITERATURE REVIEW

Tax

According to Law Number 16 of 2009 concerning the fourth amendment to Law Number 6 of 1983 concerning General Provisions and Tax Procedures, Article 1 Paragraph 1 states that tax is a mandatory contribution to the state owed by individuals or bodies that is of a forced based on the law, without receiving direct compensation and used for state needs for the greatest prosperity of the people.

Regional Tax

The definition of regional tax as regulated in Law Number 28 of 2009 is a mandatory contribution to the region owed by individual or corporate taxpayers that has a compelling nature based on regional tax law without receiving direct compensation and used for regional needs for the greatest prosperity of the people. In accordance with the same regulation, regional leaders in each region are also authorized to determine their own regional taxes. Regional taxes consist of Provincial Tax and Regency/City Tax.

Provincial Tax consists of 5 types of taxes, namely: 1. Motor Vehicle Tax. 2. Motor Vehicle Transfer Fee. 3. Motor Vehicle Fuel Tax. 4. Surface Water Tax. 5. Cigarette Tax.

Procedures for Collecting Regional Taxes

The procedure for collecting regional taxes is the authority of the central government and district/city governments which can be collected in 2 ways, as follows: 1. The method included in the official assessment system is a tax that can be paid after the Regional Tax Notification Letter or other documents have been obtained by the taxpayer. This method is used for types of Surface Water Tax, Rural and Urban Land and Building Tax, Motor Vehicle Tax, Motor Vehicle Transfer Fee, and Advertising

Street Lighting Tax

According to Marihot (2008:349) Street Lighting Tax is a tax on the use of electricity, with the provision that street lighting is available in the area, the bill for which is paid by the local government. Street Lighting is the use of electricity to illuminate public roads, the bill for which is paid by the local government. The imposition of Street Lighting Tax is not absolute in all districts or cities in Indonesia. This is related to the authority given to the district or city government to impose or not impose a type of district/city tax. In order to be collected in a district or city, the local government must first issue a regional regulation on street lighting tax which will be the operational legal basis for the implementation of the imposition and collection of Street Lighting Tax in the district or city concerned. In Law Number 28 of 2009 Article 1 number 28 street lighting tax is a tax on the use of electricity, whether generated by itself or obtained from other sources. All power plants such as generators are electricity generated by themselves, for example: hotels, industries and shopping centers. Meanwhile, the use of electricity from other sources is the use of electricity provided by an electricity business entity or State Electricity Company and not State Electricity Company. However, in general in Indonesia electricity is provided by State Electricity Company, for that street lighting tax collection is carried out by State Electricity Company based on the capacity of the number of customer electricity State Electricity Company, then deposited to the local government. When State Electricity Company electricity customers pay their electricity bills or buy street lighting tax collection tokens, they are immediately charged, a system like this certainly makes it easier to carry out the collection.

The district/city government is given the right to set its own street lighting tax rates in each region, therefore the street lighting tax rate can differ in each region depending on the applicable regional regulations, but the highest tax rate set is 10% of the total electricity bill. How to calculate street lighting tax is the applicable tax rate multiplied by the tax base for street lighting, namely the Electricity Sales Value. In regional regulations, the basis for imposing Street Lighting Tax is determined as follows: 1. If the electricity comes from another source or State Electricity Company with payment, then the Electricity Sales Value is the amount of the bill plus the kWh usage fee or variable charged in the electricity bill. 2. If the electricity generated is not State Electricity Company and is not charged, then the Electricity Sales Value is calculated based on the available capacity, the level of electricity usage, the period of electricity usage and the applicable electricity units. 3. The Electricity Sales Value is set at 30% specifically for industrial bills, oil and natural gas mining. 4). Potential Tax Revenue

In the Big Indonesian Dictionary potential means the ability that has the possibility to be developed. In terms of street lighting tax, potential means the ability of street lighting tax that can be developed to become a source of revenue in a region. The potential for this lighting tax

can be obtained by multiplying the tax base by the applicable tax rate. The tax base is the calculation of the cost of the load tariff with the cost of electricity usage.

The potential for Street Lighting Tax is obtained by multiplying the tax base (Tax Base) of Street Lighting Tax by the applicable tax rate. The tax base is the result of calculating the cost of the load tariff with the cost of electricity usage. To get the result of the cost of the load tariff by multiplying the percentage of Street Lighting Tax based on the State Electricity Company customer group (Household, Business and Industry), the number of State Electricity Company customers and the average basic electricity tariff for each State Electricity Company customer group. Meanwhile, to obtain the results of electricity usage costs by multiplying the percentage of street lighting tax based on the PLN customer group (Household, Business and Industry Group), the amount of electricity usage and the average basic electricity tariff for each State Electricity Company customer group. 5). Effectiveness of Street Lighting Tax Revenue

In Law Number 28 of 2009 Article 1 number 28 street lighting tax is a tax on the use of electricity, either generated by oneself or obtained from other sources. All power plants such as generators are electricity generated by themselves, for example: hotels, industries and shopping centers. Meanwhile, the use of electricity from other sources is the use of electricity provided by an electricity business entity or State Electricity Company and not State Electricity Company.

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In the Big Indonesian Dictionary, effectiveness is the success of an effort or action. Effectiveness is the relationship between output and goals or targets that must be achieved. The greater the output produced towards achieving the specified goals and targets, the more effective the work process of an organizational unit. The level of effectiveness of street lighting tax that can be achieved is an assessment of the performance of regional tax collection carried out by the regional government. The level of effectiveness of its implementation can be seen from the percentage of street lighting tax revenue realized compared to the target that has been set.

Regional Original Income

Regional Original Income is regional income from the regional tax sector, regional levies, results of management of separated regional assets, and others are legitimate Regional Original Income. In increasing Regional Original Income, regional governments are prohibited from: 1. Establishing Regional Regulations on income that cause a high cost economy, and;

2. Establishing Regional Regulations on income that slow down population mobility, the movement of goods and services between regions, and export/import activities.

RESEARCH METHODOLOGY

Research is basically to show the truth and solve problems regarding what is being researched. This type of research is research with a qualitative approach, seen from the level of explanation, this research is research with a form of cause and effect relationship. According to (Sugiyono, 2018) a cause and effect relationship is a relationship that is cause and effect. This means that this research focuses on the influence of potential income and effectiveness of street lighting taxes on local revenue in Bogor City and Regency

The location of this research was carried out at the Bogor City and Regency Regional Financial Agency offices. This research was conducted for 6 (six) months, namely from October to March 2025.

The object of research that will be studied in this research is the Potential Revenue and Effectiveness of Street Lighting Tax on Regional Original Income, Case Study in the City and Regency of Bogor, West Java.

The type of data used in this research is quantitative data. According to (Sugiyono, 2018) quantitative research methods are research methods that are based on the philosophy of positivism, used to research certain populations or samples, collect data using research instruments, and analyze quantitative or statistical data, with the aim of testing predetermined hypotheses.

The data source studied is primary data, namely data sources that are directly obtained from the source, namely the Regional Financial Agency of Bogor City and Regency, apart from that, data is also obtained from the Ministry of Finance website, namely djpk.kemenkeu.go.id and from library studies.

Data collection methods are methods used to obtain data and information needed in research. The data collection method used in this research is to use qualitative methods by conducting library studies and field studies by conducting interviews with Bogor City and Regency BKD employees, data from the ministry of finance website djpk.kemenkeu.go.id. data processing, analysis and conclusions.

Data analysis is one of the research activities in the form of the process of compiling and processing data in order to interpret the data that has been obtained. In this research, the author conducted field studies and library studies for research data. The steps taken in the research are as follows: 1. The author collected data by downloading data via the website djpk.kemenkeu.go.id, apart from that, he also conducted interviews with officials in Bogor City and Bogor Regency, West Java Province. 2. Data collection method, then a tool is determined to obtain data from the elements to be investigated, after which analysis is carried out and conclusions are drawn up.

The stages of this research method were carried out in three stages, where the first stage was the research preparation stage. At this stage the author carries out a literature study by searching primary and secondary sources, classification based on research formulas, and data processing. The second stage is conducting field studies by preparing research designs and testing, determining research locations, respondents and informants and interviews. Interviews with employees at the Bogor City and Regency Regional Financial Agency. Meanwhile, the third stage displays data, data abstraction and interpretation and conclusions. The output target of this research is a report on the potential revenue results and effectiveness of street lighting tax on local revenue from case studies in the city and district of Bogor.

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RESULTS AND DISCUSSION

Regional development is largely obtained from Central Government funding sources. Thus, Regional Original Income, which is an indicator for assessing the level of regional government independence in the financial sector, must be increased. An increase in Original Regional Income is sought to effectively finance government implementation and regional development in line with state financial management. Original Regional Income is part of regional income sources which can be freely used by each region to carry out regional government and development. In reality, the contribution of Original Regional Income to Regional Revenue and Expenditures is still minimal. This situation shows that the regional government's dependence on the central government is still quite large. To reduce the dependence of the Regional Government on the Central Government, the Regional Government is trying to increase Original Regional Income, one of which is through exploring the potential of Regional Taxes.

According to Law Number 34 of 2000 concerning Regional Taxes and Regional Levies. Regional Tax is a mandatory contribution made by an individual or entity to a region without direct, proportional compensation, which can be imposed based on applicable laws and regulations, which is used to finance the implementation of regional government and regional development. Regional taxes are divided into two, namely Provincial Taxes and Regency/City Taxes. Provincial taxes consist of taxes on motor vehicles and water vehicles, transfer fees for motor vehicles and water vehicles, motor vehicle fuel taxes and taxes on the extraction and use of ground and surface water. Regency/City taxes consist of hotel tax, restaurant tax, entertainment tax, advertising tax, street lighting tax and parking tax.

Of the several types of Regional Taxes that are managed by the Regional Government and the Bogor City Government, the one that is interesting for the author to research is the Street Lighting Tax, where the street lighting tax is one of the regional government's obligations to meet the community's need for street lighting, especially at night. According to Decree of the Minister of Home Affairs Number 10 of 2002, Street Lighting Tax is a tax on the use of electric power provided that street lighting is available in the area, the account for which is paid by the Regional Government. Street lighting is very necessary for all people who carry out their activities at night.

The function of public street lighting will really help smooth economic activities, especially in Bogor Regency and City. So the public's need for street lighting is increasing, which means that the government will need to spend a lot of money to provide adequate street lighting. The impact is that the community must fulfill its tax obligations to the government so that the local government can meet the community's needs for adequate street lighting.

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**Table 1. Street Lighting Tax Budget and Regional Original Income
Bogor Regency 2021 – 2024**

Tax Type	District Regional Tax Budget. Bogor			
	2021	2022	2023	2024
Hotel Tax	89,942,516,000	100,392,198,000	151,427,929,500	151,629,301,000
Restaurant				
Tax	154,856,185,000	180,579,809,000	259,136,510,000	360,633,732,000
Entertainment				
Tax	68,300,000,000	42,194,590,000	62,787,533,000	80,646,989,000
Advertisement				
Tax	15,289,312,000	20,001,086,000	23,146,383,000	28,415,110,000
Street				
Lighting Tax	267,961,331,000	289,206,000,000	322,645,618,000	376,582,300,000
Parking Tax	10,212,000,000	12,511,988,000	15,553,013,000	8,333,241,000
Groundwater				
Tax	63,747,447,000	70,062,497,000	75,616,718,700	72,440,860,000
Mineral Tax	125,150,000,000	120,725,032,000	123,450,922,800	122,040,128,000
property tax	490,640,264,000	574,049,109,000	600,500,000,000	640,586,111,000
Cost of acquiring Land and Building Rights	546,405,408,000	790,728,750,000	868,265,187,000	990,227,628,000

Source: djpk.kemenkeu.go.id

**Table 2. Street Lighting Tax Budget and Regional Original Income
Bogor City 2021 – 2024**

Tax Type	Bogor City Regional Tax Budget			
	Year 2 021	Year 2022	Year 2023	Year 2024
Hotel Tax	70,997,000,000	95,000,000,000	90,000,000,000	103,700,000,000
Restaurant Tax	140,980,000,000	150,000,000,000	170,000,000,000	190,000,000,000
Entertainment Tax	25,455,000,000	32,000,000,000	30,000,000,000	21,850,000,000
Advertisement Tax	13,600,000,000	11,500,000,000	11,500,000,000	10,220,000,000
Street Lighting Tax	55,000,000,000	53,000,000,000	55,000,000,000	80,000,000,000
Parking Tax	15,737,000,000	15,000,000,000	15,000,000,000	5,000,000,000
Groundwater Tax	4,300,000,000	4,730,000,000	4,000,000,000	2,000,000,000
Mineral Tax	0	0	0	0
property tax	160,000,000,000	145,000,000,000	165,000,000,000	186,000,000,000
Cost of acquiring Land and Building Rights	165,000,000,000	267,945,900,000	396,232,610,511	417,802,839,000
Amount	1,832,504,463,000	2,200,451,059,000	2,502,529,815,000	2,831,535,400,000

Source: djpk.kemenkeu.go.id

**Table 3 Realization of Street Lighting Tax and Regional Original Income
District Bogor 2021 – 2024**

Tax Type	District Regional Tax Realization. Bogor			
	Year 2021	Year 2022	Year 2023	Year 2024
Hotel Tax	82,864,873,512	125,256,597,344	144,104,781,125	0
Restaurant Tax	171,458,620,026	265,576,863,568	312,479,441,263	0
Entertainment Tax	26,888,507,907	62,643,944,313	78,290,090,188	0
Advertisement Tax	19,765,466,331	23,815,724,410	26,558,443,211	0

Street Lighting Tax	289,823,151,583	332,221,335,950	380,931,543,935	0
Parking Tax	8,903,188,318	14,555,705,447	19,316,928,810	0
Groundwater Tax	73,287,598,323	76,959,916,968	69,651,068,253	0
Mineral Tax	123,443,709,581	124,722,568,506	124,161,484,488	0
Property tax	595,562,996,145	596,740,655,104	610,491,233,234	0
Cost of acquiring land Building	1,063,983,902,241	972,749,057,358	1,039,998,824,837	0

Table 4 Realization of Street Lighting Tax and Regional Original Income
Bogor City 2021 – 2024

Tax Type	Realization of Regional Taxes in Bogor City			
	Year 2021	Year 2022	Year 2023	Year 2024
Hotel Tax	67,208,667,628	97,232,567,535	111,465,747,482	0
Restaurant Tax	112,302,634,290	171,195,516,950	194,752,128,901	0
Entertainment Tax	6,149,839,042	19,432,547,665	22,605,708,227	0
Advertisement Tax	10,540,761,568	11,924,969,851	10,809,834,939	0
Street Lighting Tax	51,888,888,619	57,990,995,651	61,678,951,202	0
Parking Tax	6,965,415,765	11,431,045,808	14,652,462,793	0
Groundwater Tax	3,763,452,784	3,379,665,672	2,545,938,043	0
Mineral Tax	0	0	0	0
Property tax	159,245,586,510	164,132,484,788	219,099,681,865	0
Cost of Acquiring Land Building Rights	206,719,639,939	208,240,798,617	260,142,927,458	0

Source: djpk.kemenkeu.go.id

Table 1. Table 2, table 3 and table 4 above can be concluded that the Bogor Regency Regional Road Lighting Tax is the largest contributor to Regional Tax after Land and Building Tax, Land and Building Rights Acquisition Fee and restaurant tax. The budget and realization in 2021 to 2023 experienced a significant increase, where the achievement between budget and realization was above 100%. Likewise with the road lighting tax in Bogor City, where the

budget and actual achievement is 100%. As information for the realization of Locally-generated revenues, especially for Road Lighting Tax in Bogor Regency and City for 2024, the data has not been published, so it cannot be analyzed in this research.

Talking about potential means we are talking about the level of effectiveness, whether the potential has been effective or not in its collection. Apart from that, researchers are also interested in predicting the prospects for Road Lighting Tax revenue in the district and city of Bogor for the next few years.

Potential Analysis of Road Lighting Tax Revenue in Bogor Regency and City, West Java Province.

To calculate the PPJ potential in Bogor Regency and City, we first have to know the street lighting tax base by comparing the actual PPJ revenue with the PPJ revenue target, then multiplying it by one hundred percent so that the percentage of PPJ achievement can be calculated whether the PPJ realization has been achieved according to the target set by the regional government of Bogor Regency and City for the period 2021-2024 which can be seen in the following table:

**Table 5. Comparison of Potential Street Lighting Taxes
Bogor Regency 2021 – 2024**

No.	Year	Street Lighting Tax Revenue Target	Realization of Street Lighting Tax Revenue	+/-	Persentase
1	2021	267,961,331,000	289,823,151,583	21,861,820,583	108
2	2022	289,206,000,000	332,221,335,950	43,015,335,950	115
2	2023	322,645,618,000	380,931,543,935	58,285,925,935	118
4	2024	376,582,300,000	0	376,582,300,000	0

Source: djpk.kemenkeu.go.id

From table 5. above, the Regional Government of Bogor Regency targets road lighting tax revenues to increase every year. If we look at the achievements in the last 4 years, namely 2021-2024, all of them have exceeded the targets that have been set. This shows that the realization of tax revenues from 2021 - 2024 is in line with or even exceeds the existing potential (except that there is no realization in 2024 because the data has not been published). Looking at the results of these achievements, it is necessary to identify what factors influence street lighting tax revenue in the period 2021 - 2024. The Bogor Regency Government has set a target for street lighting tax revenue to always increase from year to year. This indicates that the target and realization of revenue set are in accordance with the real potential that exists. Based on the results of the analysis, related to the factors that influence road tax revenue at the regional government, it shows that the load costs and electricity consumption costs used by the community in that year were quite high. In 2021, the revenue target is IDR. 267,961,331,000 and realized Rp. 289,823,151,583 with a difference of Rp. 21,861,820,583 with an achievement percentage of 108%. In 2022, the target that has been set is IDR 289,206,000,000, which has been realized at IDR 332,221,335,950 with a difference of IDR 43,015,335,950 with an achievement percentage of 115%. The potential for street lighting tax in 2023, the revenue target of IDR 322,645,618,000 was realized at IDR 380,931,543,935 with an additional IDR 58,285,925,935. Meanwhile the potential revenue for street lighting tax in

2024 was IDR 376,582,300,000, but the realization has not been published, the increase in revenue is due to the increasing burden of electricity usage.

**Table 6 Comparison of Potential Street Lighting Taxes
Bogor City 2021 – 2024**

No.	Year	Street Lighting Tax Revenue Target	Realization of Street Lighting Tax Revenue	+/-	Prosentase
1	2021	55,000,000,000	51,888,888,619	3,111,111,381	94
2	2022	53,000,000,000	57,990,995,651	4,990,995,651	109
2	2023	55,000,000,000	61,678,951,202	6,678,951,202	112
4	2024	80,000,000,000	0	80,000,000,000	0

The increase in street lighting tax is influenced by costs and usage costs which are increasing every year, because the Bogor Regency and City Regional Revenue Agency has begun carrying out activities to extensify and intensify street lighting taxes, routinely collecting data on taxpayers through the Tax Service Office in the Bogor City and Regency areas. So these efforts cause taxpayers to pay their tax obligations. The data above proves that street lighting tax revenues greatly influence regional income tax revenues in the City and Regency of Bogor.

Analysis of the Effectiveness of Bogor City and Regency Street Lighting Tax.

Measuring the level of effectiveness of the street lighting tax is by comparing actual revenue with the budget or target

**Table 7. Effectiveness of Street Lighting Tax
Bogor Regency 2021 – 2024**

No.	Year	Street Lighting Tax Revenue Target	Realization of Street Lighting Tax Revenue	+/-	Prosentase
1	2021	267,961,331,000	289,823,151,583	21,861,820,583	108
2	2022	289,206,000,000	332,221,335,950	43,015,335,950	115
2	2023	322,645,618,000	380,931,543,935	58,285,925,935	118
4	2024	376,582,300,000	0	376,582,300,000	0
Jumlah		1,256,395,249,000	1,002,976,031,468	253,419,217,532	-

Source: djpk.kemenkeu.go.id

**Table 8. Effectiveness of Street Lighting Tax
Bogor City 2021 – 2024**

No.	Year	Street Lighting Tax Revenue Target	Realization of Street Lighting Tax Revenue	+/-	Prosentase
1	2021	55,000,000,000	51,888,888,619	3,111,111,381	94

2	2022	53,000,000,000	57,990,995,651	4,990,995,651	109
2	2023	55,000,000,000	61,678,951,202	6,678,951,202	112
4	2024	80,000,000,000	0	80,000,000,000	0
Jumlah		243,000,000,000	171,558,835,472	71,441,164,528	-

Sourcer: *djpk.kemenkeu.go.id, data diolah*

From the calculations in table 7 and table 8 above, it can be seen that the effectiveness of the road revenue tax for the Regional Government of Bogor Regency and the City Government of Bogor, West Java in the 2021 - 2024 budget year varies between 108% to 118% for Bogor Regency and 94 to 112% for Bogor City. The highest effectiveness in Bogor Regency occurred in 2023, namely 118%, while the lowest effectiveness occurred in 2021, namely 108%. With an average annual effectiveness of 113.67% for Bogor Regency. Meanwhile, for the City of Bogor in the 2021 – 2024 budget year it varies between 94% to 112% for . The highest effectiveness in Bogor City occurred in 2023, namely 112%, while the lowest effectiveness occurred in 2021, namely 94%. With an average annual effectiveness of 105% from this data, the effectiveness of the street lighting tax in both Bogor Regency and Bogor City proves that street lighting tax revenue is very effective in both areas.

Analysis of the Effectiveness of Street Lighting Tax on PAD in Bogor City and Regency, West Java Province

It can be seen from table 7. and table 8 above shows that the contribution of Road Lighting Tax to Original Regional Income in Bogor Regency has increased from year to year. In 2021 PPJ's contribution to PAD was 11.80%, in 2022 it increased to 12.80%, in 2023 it increased to 13.58%, while in 2024 the data has not been published.

Meanwhile, for Bogor City, the contribution of Street Lighting Tax to Original Regional Income in Bogor City from year to year is as follows, in 2021 PPJ's contribution to PAD was 8.31%, in 2022 it decreased to 7.78%, in 2023 it decreased to 6.87%, while in 2024 the data has not been published. For information, this decrease is due to the amount of Bogor City PAD revenue continuing to increase from other sources, however, if you look at the existing data, the amount of PAD revenue from road revenue tax always increases every year. These data prove that street lighting tax revenues have a very positive influence on regional income tax revenues in the City and Regency of Bogor.

CONCLUSION

Based on the description and discussion that has been stated previously, the author can draw the following conclusions:

Based on the data that has been analyzed, it was found that the realization of Street Lighting Tax in the City and Regency of Bogor for 2021-2024 exceeded the target set, this was due to an increase in electricity usage costs from the public. This is due to the optimization of tax officers and PLN Bogor City and Regency in providing counseling and outreach about the benefits of electricity use and tax payments. From 2021 - 2024 there will be an increase in the percentage of revenue realization, this shows a quite positive and promising trend for the performance of street lighting taxpayers.

The Bogor City and Regency Street Lighting Tax is very effective where the realization of revenue is above 100% of what was budgeted, except in Bogor City in 2021 the achievement was only 94%.

Street Lighting Tax is a Regional Tax instrument with the 3rd highest contribution after Land and Building Tax (PBB), Land and Building Rights Acquisition Fee (BPHTB) and hotel tax for Bogor Regency, while for Bogor City the contribution is 4th highest after Land and Building Tax (PBB), Land and Building Rights Acquisition Fee (BPHTB) and hotel tax.

Suggestions

The Bogor City and Regency Government must continue to re-collect data on the number of street lighting in the City and Bogor Regency area, this will further increase the amount of street lighting tax revenue and reduce street lighting or legal electricity use. Apart from that, continue to add and expand street lighting, maintain and repair damaged street lighting and maintain street lighting. What is no less important is carrying out direct observations continuously and sustainably as an effort to provide complete information about tax regulations and look for socialization methods that are conducive to increasing taxpayer awareness. Improve the performance of human resources in supervising the implementation process of the Street Lighting Tax so that they can overcome problems that will arise. For this reason, the government must always develop service policies, develop public financial policies, conducive tax rates that do not need to burden the public.

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