

Analysis of the Effectiveness and Efficiency of Billboard Tax Collection and its Contribution to the Original Revenue of Makassar City

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Abstract

This research aims to increase the prosperity and welfare of the people. Tax collection is a manifestation of community participation in the context of routine government financing and development in a mutual cooperation, so that taxes have a strategic position in state revenue. The population in this study is a company of the Makassar City Regional Revenue Office, using premier data on companies. Data analysis techniques carried out are comparative descriptive methods by finding and collecting data, analyzing and processing data, researching suitability, then from the results of data processing, namely by drawing conclusions. Based on the analysis that has been carried out that the effectiveness of billboard revenue at the Makassar City Regional Revenue Office in 2018 - 2022 shows very effective results because the value obtained is in accordance with the criteria, which is more than 100% and the level of efficiency of collecting billboard tax in the Makassar city area from 2018 to 2022 is in the very efficient category and the contribution of billboard tax revenue during 2018-2022 is very less, The highest contribution was in 2022 while the largest decline occurred in 2018.

1. Introduction

Tax is one of the sources of state revenue, where the tax itself aims to increase the prosperity and welfare of the people. Tax collection is a manifestation of community participation in the context of routine government financing and development in a mutual cooperation, so that taxes have a strategic position in state revenue. The imposition of taxes in Indonesia can be grouped into two parts, namely State Tax and Regional Tax. State taxes that are still valid today are Income Tax (PPH), Value Added Tax and Sales Tax on Luxury Goods (VAT & PPn BM), Stamp Duty, Land and Building Tax (PBB), Land and Building Rights Acquisition Duty (BPHTB).

While Regional Tax is divided into two parts, namely Provincial Tax consisting of Motor Vehicle Tax, Motor Vehicle Name Return Tax, Motor Vehicle Fuel Tax, Surface Water Tax, Cigarette Tax, and Regency / City Tax consisting of Hotel Tax, Restaurant Tax, Entertainment Tax, Billboard Tax, Street Lighting Tax, Non-Metal and Rock Mineral Tax, Parking Tax, Groundwater Tax, Swallow's Nest Tax, Rural and Urban Land and Building Tax, Land and Building Rights Acquisition Duty.

Regional governments are required to be more independent in managing their government, such as managing their respective growth and development strategies, and seeing potential sectors that have advantages and weaknesses. So that the Regional Government will know which sectors will be developed to become base sectors that will help the development of other sectors so that it will increase Regional Original Revenue and the balance sheet will experience a balance between the Regional Government and the Central Government. Regional Original Revenue is generated from the Region's own efforts which come from various sources, including local taxes, levies, profits from regional companies and from various other business results that are legal according to regulations.

The common problem faced in the billboard tax sector today is the lack of public awareness or understanding of the importance of paying taxes and the role of the community in increasing this billboard tax, due to the lack of socialization of local governments to the public about billboard taxes, as well as the lack of supervision from the city government apparatus in the context of its management. One

example is the number of billboards that do not have installation permits from the city government or billboards whose permits are dead, in addition to the many political billboards, illegal and not neatly arranged billboards that can spoil the city's scenery, and many other negative things that can reduce billboard tax revenue.

On the other hand, the contribution of billboard tax is expected to increase from year to year to increase PAD revenue so that the goal of regional autonomy to create regional independence in the financial sector will be realized. This study aims to determine the contribution of billboard tax to Regional Original Revenue revenue for 5 (Five) years, from 2018 to 2022 in addition to knowing what factors affect billboard tax revenue in increasing Regional Original Revenue.

By looking at the situation that occurs, the potential for billboard tax as a source of Regional Original Revenue needs to be increased again, among others, by looking for new billboard objects that can be subject to billboard tax, where billboard objects in the past were not taxed. From the Bapenda and Makassar City Regional Government must provide information, supervision and fines for mistakes committed by taxpayers

2. Literature Review

2.1 Basic Tax Concepts

The definition or definition of tax according to Mardiasmo (2009) tax is people's contributions to the state treasury based on the Law (which is forced) with no direct lead services (counterperformance) that can be shown and which are used to pay public expenses. Meanwhile, the definition of tax according to Abut (2007) tax is a contribution to the State that can be imposed and owed by those who are obliged to pay it according to regulations, without getting reachievement, which can be directly appointed and whose purpose is to finance public expenses related to the State's duty to administer government.

2.2 Local Tax Concept

According to Law Number 28 of 2009 concerning regional taxes and regional levies, regional taxes are mandatory contributions to regions owed by individuals or coercive entities based on the Law, with no direct compensation and used for regional purposes for the greatest prosperity of the people.

2.3 Billboard Tax Concept

According to Law Number 28 of 2009 that billboard tax is a tax on the implementation of billboards. Billboards are objects, tools, actions or media whose various forms and patterns are designed for commercial purposes to introduce, advocate, promote, or to attract public attention to goods, services, people or entities that can be seen, read, heard, felt, and or enjoyed by the public.

2.4 Basic Imposition of Billboard Tax

- a. Billboard rental value.
- b. In the event that the billboard is organized by a third party, the rental value of the billboard is determined based on the value of the billboard contract.
- c. In the event that the billboard is held alone, the value of the billboard is calculated by taking into account the factors of type, materials used, placement location, time, period of implementation, number and size of billboard media.
- d. In the event that the rental value of the billboard is unknown and / or considered unreasonable, the rental value of the billboard is determined using factors such as: type, materials used, occupancy, placement, time, period of implementation
- e. The calculation of the billboard rental value is determined based on local regulations
- f. The results of the calculation of the billboard rental value are determined by the regulation of the Regional Head.

The billboard tax rate is set at the highest of 25 percent. Billboard tax rates are determined by Regional Regulations. The principal amount of the tax is calculated by multiplying the rate by the tax basis. The

billboard tax owed is collected in the area where the billboard is held.

2.5 Analysis of Effectiveness and Efficiency and Contribution

a. Tax Effectiveness

Effectiveness is the level of achievement of program results with set targets. Simply put, effectiveness is a comparison of outcomes with outputs. Effectiveness indicates success or failure in the achievement of goals. If an organization succeeds in achieving its goals, then the organization is said to have run effectively. The most important thing to note is that effectiveness does not state how much it will cost to achieve that goal. The cost may exceed what has been budgeted, it may be twice as large or even three times greater than what has been budgeted. Effectiveness simply looks at whether a program or activity has achieved a predefined goal.

b. Tax Efficiency

Efficiency is a comparison of outputs / inputs (outputs / inputs) associated with performance standards or targets that have been set. The greater the output compared to the input, the higher the level of efficiency of an organization.

c. Tax Contributions

The contribution that a person makes to improve the efficiency and effectiveness of his life. This is done by sharpening the position of the role, something that then becomes a specialist field, to be more appropriate in accordance with competence.

3. Research Methods

This research uses a Descriptive Research approach because it utilizes existing theories as explanations, in order to draw conclusions. Therefore, this study was conducted by describing, summarizing various situation conditions to obtain knowledge about the level of effectiveness and how the billboard tax contribution as one of the original regional revenues. Creating derived data) and documentation data (a meta data dictionary

stored in a data file) are features of the basic software.

4. Results and Discussion

4.1 Research Results

4.1.1 Results of Effectiveness Analysis

1. Effectiveness Analysis

Effectiveness is the level of achievement of program results with set targets. Simply put, effectiveness is a comparison of outcomes with outputs. Effectiveness indicates success or failure in the achievement of goals. If an organization succeeds in achieving its goals, then the organization is said to have run effectively.

The most important thing to note is that effectiveness does not state how much it will cost to achieve that goal. The cost may exceed what has been budgeted, it may be twice as large or even three times greater than what has been budgeted. Effectiveness simply looks at whether a program or activity has achieved a predefined goal.

Regarding tax issues, according to Devas, tax effectiveness measures the relationship between the results of a tax levy and the potential of the tax. The effectiveness or result of tax use is a comparison between the results of collection (realization) with the potential of the tax itself. Thus, the effectiveness of tax is the realization of tax revenue compared to the potential tax revenue (achievement of results).

The Tax Effectiveness Ratio can be calculated by the following formula:

$$Efektifitas = \frac{Realisasi\ Penerimaan\ PR}{Targer\ Penerimaan\ PR} = 100\%$$

The level of effectiveness of billboard tax can be calculated by comparing the realization of billboard tax revenue with the target of billboard tax revenue. If the calculation of the effectiveness of billboard tax produces a number or percentage close to or exceeding 100%, then the local tax will be more effective or in other words the performance of billboard tax collection in Makassar City will be better. In this study, what is considered in determining

the effectiveness is only the achievement of targets.

Financial statements of Local Original Revenue (PAD) Billboard Tax at the Makassar City Regional Revenue Office as follows:

Table 1. Report on the Realization of Billboard Tax Revenue and Target of Billboard Tax Revenue in Makassar City

Year	Realization of PR (Rp)	Target PR (Rp)
2018	44,880,644,293	38,000,000,000
2019	53,641,688,525	53,000,000,000
2020	46,606,813,357	41,000,000,000
2021	48,340,313,357	47,000,000,000
2022	63.242.662.507	60.000.000.000

Source : (Bapenda Data processed, 2023)

The calculation of the Effectiveness Ratio of the Makassar City Regional Revenue Office for Fiscal Year 2018-2022, as follows:

2018	=	$\frac{44,880,644,293}{38,000,000,000}$	=	X 100	=	105,40%
2019	=	$\frac{53,641,688,525}{53,000,000,000}$	=	X 100	=	102,85%
2020	=	$\frac{48,340,313,357}{41,000,000,000}$	=	X 100	=	113.67%
2021	=	$\frac{46,606,813,357}{47,000,000,000}$	=	X 100	=	101.21%
2022	=	$\frac{63.242.662.507}{60.000.000.000}$	=	X 100	=	118.10%

Table 2. Effectiveness Ratio of Makassar City Regional Revenue Office

Year	Realization of PR (Rp)	Target PR (Rp)	Criterion
2018	44,880,644,293	38,000,000,000	Highly Effective
2019	53,641,688,525	53,000,000,000	Highly Effective
2020	48,340,313,357	41,000,000,000	Highly Effective
2021	46,606,813,357	47,000,000,000	Highly Effective

Source : (Bapenda Data processed, 2023)

Based on the table above, it can be seen that the comparative level of effectiveness of Makassar City billboard tax revenue from 2018 to 2022 has increased in percentage. For 2018 in Makassar City the realization of billboard tax amounted to Rp. 44,880,644,293 with an effectiveness of 105.40%, for 2019 in Makassar City the realization of billboard tax amounted to Rp. 53,641,688,525 with an effectiveness of 102.85%. For 2020 in Makassar City, the realization of billboard tax is Rp. 48,340,313,357 with an effectiveness of 113.67%, while the realization of the Makassar City billboard tax in 2021 is Rp. 46,606,813,357 with an effectiveness of 101.21%. In 2022 Rp. 63,242,662,507 with a percentage effectiveness of 118.10%.

Meanwhile, in Makassar City, the highest effectiveness is in 2022. With the realization of billboard tax of Rp. 63,242,662,507 and an effectiveness of

118.10% from 2018 to 2022. And the lowest effectiveness of Makassar City was found in 2018 with the realization of billboard tax of Rp. 46,606,813,357 with an effectiveness of 105.40%, found in 2018 with the realization of billboard tax of Rp. 46,606,813,357 with an effectiveness of 105.40%.

4.1.2 Efficiency Results

Efficiency is a comparison of outputs / inputs (outputs / inputs) associated with performance standards or targets that have been set. The greater the output compared to the input, the higher the level of efficiency of an organization.

The Regional Tax Efficiency Ratio can be calculated by the following formula:

$$Efektifitas = \frac{Biaya Pemungutan PR}{Realisasi Penerimaan PR} = 100\%$$

Financial statements of Local Original Revenue (PAD) Billboard Tax at the Makassar City Regional Revenue Office are as follows:

Table 3. Report on the Realization of Billboard Tax Revenue and Billboard Tax Collection Fees for Makassar City

Year	Realization of PR (Rp)	PR Fee (Rp)
2018	44,880,644,293	38,000,000,000
2019	53,641,688,525	53,000,000,000
2020	46,606,813,357	41,000,000,000
2021	48,340,313,357	47,000,000,000
2022	63.242.662.507	60.000.000.000

Source : Bapenda Kota Makassar 2023

The calculation of the Efficiency Ratio of the Makassar City Regional Revenue Office for Fiscal Year 2018 2022, as follows:

2018	=	$\frac{3,526,080,000}{44,880,644,293}$	=	X 100	=	7,85%
2019	=	$\frac{3,549,120,000}{44,880,644,293}$	=	X 100	=	6,61%

		53,641,688,525		X 100		6,67%
2020	=	$\frac{2,969,790,000}{46,606,813,357}$	=			
2021	=	$\frac{3,150,500,000}{48,340,313,357}$	=			6,51%
2022	=	$\frac{3.400.740.000}{63.242.662.507}$	=			5,37%

Table 4. Efficiency Ratio of Makassar City Regional Revenue Office

Year	Realization of PR (Rp)	PR Fee (Rp)	Criterion
2018	44,880,644,293	3,526,080,000	Efficient
2019	53,641,688,525	3,549,120,000	Efficient
2020	46,606,813,357	2,969,790,000	Efficient
2021	48,340,313,357	3,150,500,000	Efficient
2022	63.242.662.507	3.400.740.000	Efficient

Source : (Bapenda Data Processed, 2023)

Based on the table above, it can be seen that the efficiency level of collecting billboard tax in Makassar every year from 2018 to 2022 is in the category of very efficient, efficient and quite efficient. In 2018 the Makassar city billboard tax incurred a billboard tax collection fee of 3,526,080,000 while the realization of billboard tax revenue that can be collected is Rp. 41,663,920,072 with an efficiency percentage of 7.85% and this includes efficient categories. In 2019, the costs incurred by the Revenue Office, Makassar City Area in collecting billboard tax amounted to Rp. 3,549,120,000 while the realization of billboard tax revenue that could be collected amounted to Rp. 44,880,644,293 with an efficiency percentage of 6.61% and this is categorized as efficient.

In 2020, the Makassar city billboard tax costs IDR 2,969,790,000 while the realization of billboard tax revenue that can be collected is IDR 53,641,688,525 with an efficiency percentage of 6.37% and this is included in the efficient category. In 2021, the costs incurred by the Revenue Office, Makassar City Area in collecting billboard tax are Rp. 3,150,500,000 while the realization of billboard tax revenue

that can be collected is Rp. 46,606,813,357 with an efficiency percentage of 11.00% and this is categorized as efficient.

In 2022, the costs incurred by the Revenue Office, Makassar City Area in collecting billboard tax are Rp. 5,721,529,226 while the realization of billboard tax revenue that can be collected is Rp. 50,604,755,063 with an efficiency percentage of 5.37% and this is categorized as efficient.

4.1.3 Contribution Analysis Results

The contribution analysis in this study is used to measure the contribution of reklame tax to local original income, which is the result of calculations by comparing the realization of billboard tax with the realization of local original income in the same period. The formula used in calculating how much the contribution rate is as follows:

$$\text{Kontribusi} = \frac{\text{Realisasi Penerimaan PR}}{\text{Realisasi Penerimaan PAD}} = 100\%$$

The financial statements of Regional Original Revenue (PAD) at the Regional Financial Management Agency of Makassar City are as follows:

Table 5 . Report on the Realization of Billboard Tax and the Realization of PAD for Makassar City

Year	Realization of PR (Rp)	Realization of PAD (Rp)
2018	44,880,644,293	947.371.868.404
2019	53,641,688,525	1.073.061.660.653
2020	46,606,813,357	868.699.900.035
2021	48,340,313,357	930.261.385.357
2022	63.242.662.507	1,195.233.080.591

Source: Bapenda Kota Makassar 2023

The calculation of the contribution ratio of the Makassar City Regional Revenue Office for the 2018-2022 Fiscal Year, as follows:

2018	=	$\frac{44,880,644,293}{947.371.868.404}$	=	X 100	=	4,73%
2019	=	$\frac{53,641,688,525}{1.073.061.660.653}$	=	X 100	=	4,99%
2020	=	$\frac{46,606,813,357}{868.699.900.035}$	=	X 100	=	5,36%
2021	=	$\frac{48,340,313,357}{930.261.385.357}$	=	X 100	=	5,19%
2022	=	$\frac{63.242.662.507}{1,195.233.080.591}$	=	X 100	=	5,29%

Table 12. Contribution Ratio of Makassar City Regional Revenue Office

Year	Realization of PR (Rp)	Realization of PAD (Rp)	Criterion
2018	44,880,644,293	947.371.868.404	Very Lacking
2019	53,641,688,525	1.073.061.660.653	Very Lacking
2020	46,606,813,357	868.699.900.035	Very Lacking
2021	48,340,313,357	930.261.385.357	Very Lacking
2022	63.242.662.507	1,195.233.080.591	Very Lacking

Source: Bapenda Makassar City 2023

Based on the table above, it can be known the percentage of billboard tax collection contributions collected by the Makassar City Regional Revenue Office to the Regional

Revenue Billboard Tax from The years 2018 to 2022 are categorized as very lacking Contribute. In 2018, the percentage of contribution of 4.73% was categorized on a

scale of very undercontributed. One of the reasons is caused by the population of billboards in the Makassar city area is very small.

In 2019, its contribution percentage of 4.99% was categorized on a scale of very undercontributing. One of the reasons is caused by the population of billboards in the Makassar city area is very small. In 2020, its contribution percentage of 5.36% was categorized on a scale of very undercontributed. One of the reasons is caused by the population of billboards in the Makassar city area is very small. In 2021, the percentage of contribution decreased from the previous year, from 5.36% to 5.19% and is still included in the scale category of very less. However, the increase in the realization of billboard tax revenue is quite improved from the previous year, which was in the previous year the realization of tax revenue Billboards only amounted to Rp. 46,606,813,357 while in 2021 it increased by Rp. 48,340,313,357 so that it increased by Rp. 1,733,500,000 from the previous year. This is supported by the persistence of the Makassar City Regional Revenue Office in collecting billboard taxes.

In 2022, the percentage of its contribution increased from the previous year from 5.19% to 5.29%, but it is still categorized into a very less scale. However, billboard tax revenue experienced an increase of 1,490,234,915 due to the increase in tax revenue target from the previous year.

4.2 Research Discussion

a. Level of Effectiveness and Efficiency of Makassar City Billboard Tax collection for the 2018-2022 period

The results of the hypothesis test show that Based on the results of the study, the effectiveness of billboard income at the Makassar City Regional Revenue Office in 2018-2022 showed very effective results because the value obtained was in accordance with the criteria, which was more than 100%. This shows that the performance of the Makassar City government is effective in realizing regional revenues through actual and planned billboard taxes, compared to the targets that have been set through regional real potential. The results of the effectiveness analysis can show how much the realization of regional

revenues with targets achieved in a certain period. Through targeting the realization of regional revenues, billboard taxes are expected to support the performance of local governments in achieving high regional revenue results targets again in the future so that they are categorized as effective.

The effectiveness rate of billboard tax is included in the very effective category with an average from 2018 to 2022 of more than 100%, which is 107.44%. In general, in the last five years, the realization of billboard tax has been able to achieve the target and tends to increase from the previous year. The determination of the billboard tax target by the Makassar City Regional Revenue Agency is influenced by the realization in the previous year which when the previous year was unable to achieve the target, the target in the following year will be lowered and vice versa the target setting in the following year will be increased if the realization of the previous year has increased considerably.

Then based on the results of research for efficiency analysis, that the efficiency level of billboard tax collection in Makassar city from 2018 to 2022 is in the category of very efficient, efficient and quite efficient. Criteria that are very efficient are found in 2020, 2021 and 2022, for moderately efficient criteria there are in 2022 and efficiency levels that have efficiency criteria are found in 2020, 2021, and also 2022.

One of the aspects used to determine the performance of a unit of economic activity is economic efficiency. Economic efficiency is divided into two types, namely productive efficiency and allocative efficiency (Mahi, 2000). Productive efficiency is the efficiency achieved because the organization of a production process runs well and optimally. That is, to produce output must be supported by optimal management of activities. Meanwhile, allocative efficiency occurs because the allocation of resources can be done optimally. That is, allocation efficiency is the ability of an economic unit to calculate the level of marginal value product and marginal cost.

Efficiency is absolutely necessary in carrying out an activity. The existence of

efficiency is capital in increasing the desired output as well as the realization of Regional Original Revenue (PAD) revenue from billboard taxes. Efficiency is said to be more Analysis of the Effectiveness and Efficiency of Billboard Tax And it is good if the calculation results obtained are smaller, while if the calculation results are getting bigger, the less efficient. The cost of collecting billboard tax levies in Makassar City varies from year to year according to the realization of billboard tax revenues. Management costs continue to increase in accordance with the increase in the realization of billboard tax revenue. Calculation of billboard tax efficiency in Makassar City for the 2018-2022 period.

The Regional Revenue effectiveness ratio provides an overview of how the local government's financial performance in realizing Regional Revenue through Billboard Tax from its budget target value. This ratio is a large percentage of Regional Revenue realized compared to the budget target. Thus, this ratio provides information on the extent to which local government efforts maximize the potential of Regional Revenue so that it can be optimally absorbed through regional taxes and levies.

The efficiency ratio of Billboard Tax in Makassar City 2018-2022 is classified as very efficient, quite efficient and efficient because the efficiency interval is in the range of 10%-30%. This happened because the realization of the Billboard Tax in Makassar City in 2018-2022 was greater than the realization of collection fees. This is due to the considerable difference between income and levy collection costs. The cost of collecting billboard tax in Makassar City has been determined based on the budget.

b. Contribution of Billboard Tax collection to Makassar City Local Revenue for the period 2018-2022

Based on the results of research that has been conducted, billboard tax revenue during 2018-2022 the highest contribution was in 2022 while the largest decrease occurred in 2018. Allegedly due to the decreasing interest of industrial consumers to put billboards on the

street, let alone the presence of pictures or logs on cigarettes about "Cigarettes Can Kill You" so that this greatly affects billboard tax revenue and is also caused by the issuance of government regulation (PP) number 34 of 2006 related to the installation of billboards that are no longer allowed on national roads, so according to the former head of the spatial and building planning agency (DTRB), many billboards have expired, no longer extended by Bapenda besides that billboards have been complained too much by the public because the city is not well organized and increasingly chaotic, as well as lack of awareness of paying taxes. The lack of optimal billboard tax revenue is also caused by the lack of optimal government, especially the Regional Revenue Agency of Makassar City in collecting and processing billboard taxes. One of them is focused on the lack of control and supervision carried out by the local government, for example, the number of billboards that are dead but still installed.

Makassar City is a city that has a very high growth rate where economic and government activities are centralized in the city. The centralization of all activities in the city of Makassar which causes economic growth in the city which is more advanced than the surrounding cities such as Maros and Gowa, it can be shown by the many industries and trades in the city of Makassar. The increase in industry and trade in the city of Makassar will affect the growth and economic development in the city of Makassar. Local taxes are one of the important sources of revenue that will be used to finance the implementation of local government and regional development. According to Blakely (1989: 44) argues that "tax policy has always been a major component of economic development policy" In practice in Indonesia, the main sectors that contribute the most to regional financial capacity in general are the regional tax sector and regional levies.

Of the various types of taxes collected by the Makassar city government, billboard tax is one type of tax that has positive prospects that can be developed and its role can increase PAD.

Makassar is a city whose economic growth and development can be said to be relatively fast compared to the surrounding area. This can be seen from the economic development in the city of Makassar from various sectors, especially industry and trade growing so rapidly, if monitored in terms of trade can be seen from the increasingly widespread shopping centers established in the city of Makassar. By looking at this development, PAD revenue from the billboard tax sector certainly has considerable potential, because every company or individual will use more advertising media to promote various types of business activities and their products. We can see this from various corners of the city of Makassar both in the city center and suburbs where many billboards are installed.

Billboard Tax is a tax on the implementation of billboards. Billboards are objects, tools, deeds, or media whose various forms and patterns are designed for commercial purposes to introduce, advocate, promote, or to attract public attention to goods, services, people, or entities, which can be seen, read, heard, felt, and/or enjoyed by the public.

The large increase in PAD also caused the billboard tax contribution to decrease dramatically. The factor causing the increase in PAD from year to year is also due to the tax revenue sharing component for BPHTB Tax and UN Tax. On average, the contribution of Billboard Tax revenue to Regional Original Revenue for the last five years starting from 2018-2022 is 4.29%. According to the criteria in the predetermined indicators, it can be concluded that the contribution of billboard tax to local original income (PAD) is still very lacking. This shows that the local government of Makassar City must further improve and explore again in utilizing and paying attention to and optimizing all sources of revenue related to billboard tax so that this Billboard tax will provide considerable revenue potential in order to finance the development of Makassar City in the future.

5. Cover

5.1 Conclusion

Based on the results of the research and discussion that have been described, it can be concluded that the performance of Regional Original Revenue (PAD) through the Makassar City billboard tax from 2018-2022 has been very good. This can be seen from the calculation of the Effectiveness, Efficiency and Contribution Ratio as follows:

- a. Based on the results of the study, the effectiveness of billboard revenue at the Makassar City Regional Revenue Office in 2018-2022 shows that some results are less effective and very effective because the value obtained with criteria is below and above 100% and the level of efficiency of collecting billboard taxes in the Makassar city area from 2018 to 2022 is in the category. Very efficient in 2015, 2016 and 2020, efficient in 2018, 2019 and 2021 and quite efficient in 2022.
- b. Based on the results of research that has been conducted, the contribution of billboard tax revenue during 2018-2022 is very less, the highest contribution is in 2022 while the largest decrease occurred in 2018.

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