

## Analysis of the Effectiveness, Efficiency, Growth Rate, and Contribution of Restaurant Tax, Land and Building Tax, to the Original Regional Income of Sambas Regency in 2021-2023

Lilis Ermawati<sup>1</sup>, Dedi Hariyanto<sup>1</sup>, Heni Safitri<sup>1</sup>

<sup>1</sup>Management Study Program, Faculty of Economics and Business, Muhammadiyah University of Pontianak

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### Abstract

This study examines the effectiveness, efficiency, growth rate, and contribution of restaurant tax and land and building tax (PBB) as components of Regional Original Revenue (PAD) in Sambas Regency within the framework of regional autonomy. As taxation represents a key instrument of public participation in national and regional development, optimizing PAD becomes essential for enhancing public services and regional independence. Using a descriptive quantitative approach, the research analyzes secondary data related to restaurant tax, PBB targets, and realizations from 2021 to 2023. Data were processed using formulas for tax effectiveness, efficiency, growth rate, and contribution based on criteria established by the Ministry of Home Affairs. The results show that restaurant tax effectiveness during 2021–2023 was categorized as very effective, while PBB effectiveness was fairly effective in 2021–2022 and less effective in 2023. Both restaurant tax and PBB demonstrated very efficient performance in all analysis years. Although both taxes generated annual profits, their growth rates were categorized as unsuccessful due to values below 30 percent. Furthermore, contribution analysis revealed that restaurant tax and PBB provided very poor contributions to PAD, failing to meet the minimum threshold required to significantly strengthen regional revenue. These findings highlight the need for improved tax management strategies to enhance PAD optimization.

**Keywords:** Regional Original Income, Tax Effectiveness, Tax Efficiency, Restaurant Tax and Land and Building Tax, Tax Growth and Contribution

### Introduction

The Republic of Indonesia is a state based on the rule of law based on Pancasila and the 1945 Constitution, which upholds the rights and obligations of its citizens (Taher, 2021; Firmansyah & Budiyono, 2024). Therefore, the state places taxation as a manifestation of its state obligations within the framework of national mutual cooperation (gotong royong), a form of active community participation in contributing to the cost of national development.

Within the state revenue structure, Indonesia receives revenue from various sectors, including the oil and gas sector, and non-oil and gas sectors such as taxes, levies, and grants (Nurfatriani et al., 2022). Both sectors play a highly strategic role, constituting the largest component and primary source of domestic revenue to support government financing and national development.

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Therefore, the active participation of all levels of society is required to shoulder the burden of development and to be accountable for its implementation (Brett, 2003; Botes & Van, 2000).

This is manifested through participation and mutual cooperation in national development, to realize a just and prosperous society. With the implementation of regional autonomy policies, the Sambas City region carries out development and provides maximum public services based on Regional Original Revenue (PAD). Article 1 of Law Number 23 of 2014 concerning Regional Government states that "Regional Autonomy is the right, authority, and obligation of autonomous regions to regulate and manage their own government affairs and the interests of local communities within the Unitary State of the Republic of Indonesia."

Sambas City has various revenue sources that can be tapped to independently finance city development within the current regional autonomy framework. Regional autonomy empowers regions to make decisions with greater flexibility to manage their own resources, potential, and interests, and to be independent of central government subsidies (Wahyudin et al., 2024; Sambanis & Milanovic, 2024). To strengthen the implementation of regional autonomy, each region is required to increase its Regional Original Revenue (PAD) to finance its own affairs.

This increase aims to improve the quality of public services and thus create better governance. Therefore, efforts are needed to increase regional revenue sources, one of which is through PAD (Istikharoh & Purnomo, 2023; Putra & Ahmad, 2024). Regional Original Revenue (PAD) is revenue earned by regions collected based on regional regulations in accordance with statutory regulations. Akadun (2024) and Haryanto (2017) said that, PAD aims to empower regional governments to fund the implementation of regional autonomy in accordance with regional potential as a manifestation of decentralization.

To optimize PAD, several regional original revenue items must be increased, including regional taxes, regional levies, proceeds from the management of separated regional assets, and other legitimate PAD sources. Regional governments should be knowledgeable and able to identify potential sources of local revenue (PAD), particularly regional taxes. Failure to address these potential sources, particularly regional taxes, will result in ineffective management.

Ultimately, this will be detrimental to both the community and the regional government as the collector, as regional taxes will not be targeted and will not optimally realize regional revenue (Bucovetsky & Smart, 2006; Nasution & Syaputra, 2022). Regional taxes are mandatory contributions to the region owed by individuals or property, which are compulsory under law, without receiving any direct compensation and are used for regional purposes for the greatest prosperity of the people. Regional taxes include: hotel tax, restaurant tax, entertainment tax, advertising tax, street lighting tax, water tax, parking tax, non-metallic mineral and rock tax, land and building acquisition tax (BPHTB), and land and building tax (PBB).

Effectiveness is the ability to carry out the duties and functions (operations, programs, or missions) of an organization or similar organization without any pressure or tension. Restaurant tax is one of the regional tax revenue sources that regions rely on to promote development and prosperity. According to Law Number 28 of 2009 concerning Regional Taxes and Regional Levies, restaurant tax is a tax on services provided by restaurants. The services provided by restaurants as referred to include the sale of food or beverages consumed by customers, whether consumed

at the service location or elsewhere (Morland et al., 2002; Powell & Nguyen, 2013). A restaurant is a facility that provides food or beverages for a fee, which also includes eateries, cafeterias, canteens, food stalls, bars and the like, including catering services.

## Methods

The research method used was descriptive analysis. Descriptive analysis research analyzes data by describing or depicting the collected data as it is without the intention of drawing general conclusions or generalizations (Sholikhah, 2016). Therefore, this descriptive quantitative approach is used to explain or depict facts that occur through percentage calculations. Furthermore, logical thinking is used to describe, explain, and elaborate on the actual situation in depth and systematically. Conclusions are then drawn to reach a solution.

### Data Collection Technique

The data collection technique used in this research is documentation: According to Sugiyono in Mayasari & Indraswari (2018), a document is a record of past events. Documents can take the form of writings, drawings, or monumental works by a person. Written documents include diaries, biographies, regulations, and policies. Illustrative documents include photographs, still lifes, sketches, and so on. Works of art include works of art, which can include drawings, sculptures, films, and so on. In this study, the type of data used is secondary data. According to Sugiyono in Simangunsong et al. (2023), "Secondary data is a data source that does not directly provide data to the data collector." The data used in this study includes target and realized restaurant tax, land and building tax, and local revenue tax.

### Analysis Tools

The steps taken by the author in this research are as follows:

#### *Calculating Tax Effectiveness*

In this study, tax effectiveness can be formulated as follows:

$$\text{Effectiveness} = \frac{\text{Realization of PAD Receipts}}{\text{Set PAD Revenue Target}} \times 100\%$$

Effectiveness ratio can be categorized as follows:

Table 1. Effectiveness Decision Making Criteria

Presentation	Criteria
>100%	Very Effective
>90%-100%	Effective
>80%-90%	Moderately Effective
>60%-80%	Less Effective
≤60%	Ineffective

Source: Minister of Home Affairs Decree No. 690,900,327, 1996

#### *Calculating Tax Efficiency*

In this study, tax efficiency can be formulated as follows:

$$\text{Efficiency} = \frac{\text{PAD Collection Fees}}{\text{Realization of PAD Receipts}} \times 100\%$$

Efficiency ratios can be categorized as follows:

Table 2. Efficiency Decision-Making Criteria

Presentation	Criteria
100% and above	Inefficient
90%-100%	Less Efficient
80%-90%	Fairly Efficient
60%-80%	Efficient
Less than 60%	Very Efficient

Source: Minister of Home Affairs Decree No. 690,900,327 of 1996

#### **Calculating the Tax Growth Rate**

In this study, the tax growth rate can be formulated as follows:

$$G_x = \frac{X_t - X_{(t-1)}}{X_{(t-1)}} \times 100\%$$

$G_x$  = Annual Tax Growth Rate

$X_t$  = Realization of Tax Revenue in a Certain Year

$X_{(t-1)}$  = Realization of Tax Revenue in the Previous Year

Growth Rate Ratios can be categorized as follows:

Table 3. Growth Rate Decision Making Criteria

Presentation	Criteria
>85%-100%	Very Successful
>70%-85%	Successful
>55%-70%	Moderately Successful
>30%-55%	Less Successful
Less than 30%	Unsuccessful

Source: Halim (2007:291)

#### **Calculating Tax Contribution**

In this study, the tax contribution can be formulated as follows:

$$\text{Contribution} = \frac{\text{Realization of tax revenue}}{\text{Realization of PAD Receipts}} \times 100\%$$

Contribution Ratio can be categorized as follows:

Table 4. Contribution Decision Making Criteria

Presentation	Criteria
0,00%-10%	Very poor
10,10%-20%	Poor

20,10%-30%	Moderate
30,10%-40%	Quite good
40,10%-50%	Good
Diatas 50%	Very good

Source: Minister of Home Affairs Decree No. 690.900.327 Hasannudin, 2015

## Results and Discussion

### Analysis of Restaurant Tax Effectiveness Data and Land and Building Tax (PBB)

As discussed in the previous chapter, effectiveness is the relationship between outputs and the goals and objectives to be achieved. Effectiveness occurs when an activity achieves the ultimate goals and objectives of the policy. Data analysis is necessary for relevant parties to take informed decisions going forward. For the analysis of Restaurant Tax and Land and Building Tax (PBB) effectiveness data, the data used will cover three years: 2021, 2022, and 2023, from the Sambas Regency Government. To calculate the effectiveness of Restaurant Tax and Land and Building Tax (PBB), the formula for revenue realization (PAD) is divided by the established PAD revenue target, multiplied by 100 percent. This will determine the effectiveness percentage. After obtaining the effectiveness percentage, the formula for revenue realization (PAD) is divided by the established PAD revenue target, multiplied by 100 percent. The ratio of supporting categories is then used to determine effectiveness decisions, as shown in Table 7, Effectiveness Decision-Making Criteria. Tables 5 and 6 present data that will be used to support the analysis of the effectiveness of restaurant tax objects and land and building tax objects in the Sambas Regency Regional Government in 2021, 2022, and 2023.

Table 5. Sambas Regency Regional Finance Agency Regional Tax Realization 2021-2023

Description	2021	2022	2023
Restaurant Tax	4.362.845.847,90	5.190.988.450,00	5.229.951.200,30
Land and Building Tax	4.358.108.182,00	5.396.756.112,00	6.276.095.629,00

Source: Sambas Regency Communication and Information Technology Office, 2024

Table 6. Sambas Regency Regional Finance Agency Regional Tax Targets for 2021-2023

Description	2021	2022	2023
Restaurant Tax	2.805.000.000,00	3.500.000.000,00	3.963.688.611,30
Land and Building Tax	5.000.000.000,00	6.347.364.675,00	8.347.364.675,00

Source: Sambas Regency Communication and Information Technology Office, 2024

The formula used to obtain the effectiveness value is: Realized PAD Revenue divided by the PAD Revenue target, then multiplied by one hundred percent. The result of the effectiveness formula is a percentage, the criteria of which can be seen in Table 7. Although the effectiveness formula appears simple at first glance, its results can have a significant impact on the Sambas Regency Government in making future decisions and can also be used to evaluate previous years. The effectiveness formula is as follows.

$$\text{Effectiveness} = \frac{\text{Realization of PAD Receipts}}{\text{Set PAD Revenue Target}} \times 100\%$$

As seen in Table 7, the Effectiveness Decision-Making Criteria for percentages less than or equal to sixty percent are considered ineffective. To achieve the Effectiveness criterion, the percentage must be between ninety percent and one hundred percent. There is no maximum value for Effectiveness decision-making, with the highest value being greater than one hundred percent. The higher the percentage, the greater the effectiveness. Conversely, if the percentage is less than eighty percent to ninety percent, it can be categorized as moderately effective. This indicates that the decision-making process is not optimal but not perfect either, and requires further consideration in future decision-making. If the value is less than sixty percent or even less, the decision-making process can be considered ineffective. In this case, regional governments need to be wise in making decisions. However, the decision should not be detrimental to the region or burden the taxpayer.

Table 7. Effectiveness Decision Making Criteria

Presentation	Criteria
>100%	Very Effective
>90%-100%	Effective
>80%-90%	Moderately Effective
>60%-80%	Less Effective
≤60%	Ineffective

Source: Minister of Home Affairs Decree No. 690,900,327, 1996

Next, the results of the calculations and analysis will be presented, where the calculation results have been adjusted to the Determining Criteria for Restaurant Tax and Land and Building Tax (PBB).

#### *Restaurant Tax Effectiveness Calculation*

Table 8. Results of Restaurant Tax Effectiveness Calculation in 2021

2021	
Target	Realization
Rp 2.805.000.000	Rp 4.362.846.847,90
Effectiveness Value	156%
Effectiveness Results	<b>Very Effective</b>

Source: Processed Data 2025

Table 9. Results of Calculation of Restaurant Tax Effectiveness in 2022

2022	
Target	Realization
Rp 3.500.000.000,02	Rp 5.190.988.450,00
Effectiveness Value	148%
Effectiveness Results	<b>Very Effective</b>

Source: Processed Data 2025

Table 10. Results of Calculation of Restaurant Tax Effectiveness in 2023

2023	
Target	Realization
Rp 3.963.688.611,00	Rp 5.299.951.200,30
Effectiveness Value	134%
Effectiveness Results	<b>Very Effective</b>

Source: Processed Data 2025

The results of the calculation and analysis of the effectiveness of the Restaurant Tax Object for three consecutive years (2021, 2022, and 2023) all showed a Very Effective result, with an effectiveness value above 100 percent. The highest effectiveness value occurred in 2021, at 156 percent, followed by 148 percent in 2022, with a difference of only 8 percent. A similar trend occurred in 2023, with an effectiveness value of 134 percent, although there was a slight decrease from the previous year's 14 percent. The average result was 146 percent, with a ratio of 14 percent to the Very Effective category. This indicates that the Sambas Regency Government's strategy was very effective in those years.

#### ***Calculation of Effectiveness for Land and Building Tax***

After the calculation for the Restaurant Tax Object yielded a Very Effective result, the next step was to calculate the effectiveness of the Land and Building Tax Object (PBB).

Table 11. Calculation of Land and Building Tax (PBB) Effectiveness in 2021

2021	
Target	Realization
Rp 5.000.000.000	Rp 4.358.108.182,00
Effectiveness Value	87%
Effectiveness Results	<b>Quite Effective</b>

Source: Processed Data for 2025

Table 12. Calculation of Land and Building Tax (PBB) Effectiveness for 2022

2022	
Target	Realization
Rp 6.347.364.675,00	Rp 5.396.756.112,00
Effectiveness Value	85%
Effectiveness Results	<b>Quite Effective</b>

Source: Processed Data for 2025

Table 13. Calculation of Land and Building Tax (PBB) Effectiveness for 2023

2023
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Target	Realization
Rp 8.347.364.675,00	Rp 6.276.095.629,00
Effectiveness Value	75%
Effectiveness Results	Less Effective

Source: Processed Data for 2025

The results of the effectiveness calculations and analysis for Land and Building Tax (PBB) showed less than satisfactory results. In 2021, the effectiveness score was 87 percent, categorized as Fairly Effective. This decline occurred again in 2022, reaching 85 percent, still categorized as Fairly Effective, with a difference of two percentage points. In 2023, the results declined further, reaching 75 percent, categorized as Less Effective, the lowest score found in the three years analyzed. The average result was 82 percent, still considered Fairly Effective. It can be argued that the Sambas Regency Government must provide greater public awareness of the importance of regional taxes, particularly the Land and Building Tax (PBB).

#### Analysis of Restaurant Tax Efficiency Data and Land and Building Tax (PBB)

As mentioned in the Chapter, Efficiency is the achievement of maximum output with a given input, or the use of the lowest input to achieve a given output. The economic impact is the acquisition of inputs of a given quality and quantity at the lowest price level. After determining the Effectiveness values for 2021, 2022, and 2023, we will now calculate the Efficiency Analysis for Restaurant Tax and Land and Building Tax (PBB). The data used for the Efficiency calculation is the same as that used for Effectiveness. The difference between the two is that Effectiveness uses both target and realized data, while Efficiency uses only the average realization. Collection Costs are used as the denominator for Realization data. Since the Collection Costs data for the Sambas Regency Government in 2021, 2022, and 2023 are zero, the Collection Costs will be filled with zero, which will then be divided by the Realization data. The result will then be multiplied by 100 percent. The following presents the realization data and efficiency formula:

Table 14. Sambas Regency Regional Finance Agency Regional Tax Realization

Description	2021	2022	2023
Restaurant Tax	4.362.845.847,90	5.190.988.450,00	5.229.951.200,30
Land and Building Tax	4.358.108.182,00	5.396.756.112,00	6.276.095.629,00

Source: Sambas Regency Communication and Information Technology Office, 2024

$$\text{Efficiency} = \frac{\text{PAD Collection Fees}}{\text{Realization of PAD Receipts}} \times 100\%$$

The Efficiency Decision-Making Criteria Table shows the inverse ratio of the criteria to the Effectiveness table. The higher the percentage value in the Effectiveness table, the better the criteria are, while the lower the percentage value in the Efficiency table indicates a better criterion. For example, a value below sixty percent indicates Very Efficient. A value rising further to sixty to ninety percent indicates Fairly Efficient, a value rising further to ninety to one hundred percent indicates Less Efficient, and a value above one hundred percent indicates Inefficient.

Table 15. Efficiency Decision-Making Criteria

Presentation	Criteria
100% and above	Inefficient
90%-100%	Less Efficient
80%-90%	Fairly Efficient
60%-80%	Efficient
Less than 60%	Very Efficient

Source: Minister of Home Affairs Decree No. 690,900,327 of 1996

After gathering all the supporting data for calculating efficiency and understanding the formula for calculating efficiency for restaurant tax objects and land and building tax objects, the following will present the results of the efficiency calculations for both tax objects in detail.

#### ***Efficiency Calculation for Restaurant Tax***

Table 16. Results of Efficiency Calculation for 2021 (Restaurants)

2021	
Voting	Realization
Rp -	Rp 4.362.846.847,90
Efficiency Value	0%
Efficiency Results	<b>Very Efficient</b>

Source: Processed Data for 2025

Table 17. Efficiency Calculation Results for 2022 (Restaurants)

2022	
Voting	Realization
Rp -	Rp 5.190.988.450,00
Efficiency Value	0%
Efficiency Results	<b>Very Efficient</b>

Source: Processed Data for 2025

Table 18. Efficiency Calculation Results for 2023 (Restaurants)

2023	
Voting	Realization
Rp -	Rp 5.299.951.200,30
Efficiency Value	0%
Efficiency Results	<b>Very Efficient</b>

Source: Processed Data for 2025

The results of the Restaurant Tax Efficiency calculations for 2021, 2022, and 2023 all show a Very Efficient score, with a zero percent result. This is due to the absence of any fee collection by the Sambas Regency government in those years, resulting in a Very Good or Very Efficient score.

### ***Efficiency Calculation for Land and Building Tax***

The following are the results of the Efficiency calculation for Land and Building Tax (PBB) objects.

Table 19. Results of the 2021 Efficiency Calculation (PBB)

2021	
Collection Fees	Realization
Rp -	Rp 4.358.108.182,00
Efficiency Value	0%
Efficiency Results	<b>Very Efficient</b>

*Source: Processed Data for 2025*

Table 20. Efficiency Calculation Results for 2022 (PBB)

2022	
Collection Fees	Realization
Rp -	Rp 5.396.756.112,00
Efficiency Value	0%
Efficiency Results	<b>Very Efficient</b>

*Source: Processed Data for 2025*

Table 21. Efficiency Calculation Results for 2023 (PBB)

2023	
Collection Fees	Realization
Rp -	Rp 6.276.095.629,00
Efficiency Value	0%
Efficiency Results	<b>Very Efficient</b>

*Source: Processed Data for 2025*

The calculation and analysis of Land and Building Tax efficiency in 2021, 2022, and 2023 shows a very efficient value of zero percent, similar to the restaurant tax, where the collection rate by Sambas Regency is zero.

### **Analysis of Restaurant Tax Growth Rates and Land and Building Tax (PBB) Data**

After calculating the effectiveness and efficiency of restaurant taxes and land and building taxes (PBB), the next step is to calculate the growth rate for both restaurants and land and building taxes (PBB) within the Sambas Regency Government. Calculating the tax growth rate is necessary to assess the effectiveness of the tax decisions made. The tax growth rate is an indicator of the local government's ability to maintain success and even improve it in subsequent years. Therefore, the results of the tax growth rate are very useful for local governments, including the Sambas Regency Government. To generate data on the growth rate of restaurant taxes and land and building taxes (PBB), several data sets are required. The same data used to determine the effectiveness and efficiency values for the analyzed year was obtained from the Sambas Regency

Government.

However, there are some adjustments to the data obtained; the data used is the same as that used to generate the efficiency value, namely realization data. But the calculation is very different from the calculation to determine the Efficiency value, where the Realization value is not divided by the Collection Cost, but the Realization value of the last sample year is subtracted from the previous year, when after getting the result, the last Realization value is divided by the Realization value that we have obtained previously, then after that the result of the division will be multiplied by one hundred percent. The following are the details and formulas for calculating the Tax Growth Rate that will be used to calculate the Growth Rate of Restaurant Tax Objects and Land and Building Tax Objects (PBB).

$$G_x = \frac{X_t - X_{(t-1)}}{X_{(t-1)}} \times 100\%$$

$G_x$  = Annual Tax Growth Rate

$X_t$  = Realization of Tax Revenue in a Certain Year

$X_{(t-1)}$  = Realization of Tax Revenue in the Previous Year

After understanding the formula for determining growth rate, the next step is to determine the growth rate decision-making criteria based on the results obtained. The growth rate decision-making criteria are divided into several groups. The following table shows the growth rate decision-making criteria.

**Table 22. Growth Rate Decision Making Criteria**

Presentasi	Kriteria
>85%-100%	Very Successful
>70%-85%	Successful
>55%-70%	Moderately Successful
>30%-55%	Less Successful
Less than 30%	Unsuccessful

*Source: Halim (2007:291)*

As can be seen in the Growth Rate Decision-Making Criteria table, there are percentage values. Where these values are used to determine the Decision-Making Criteria. Where the comparison of values comes from the results of the Tax Growth Rate formula calculation, generally if the calculation result is less than thirty percent, the result is Unsuccessful, where it is hoped that the Sambas Regency Regional Government can review the decisions or regulations made regarding Restaurant Tax Objects and Land and Building Tax Objects (PBB). And if the calculation result is more than eighty-five percent, it means the value is Very Successful. Where these results indicate that the decisions and policies made by the Sambas Regency Regional Government are good and should be maintained or with the existing value, the Sambas Regency Regional Government can evaluate better, so that in the following year it can be higher. After knowing the calculation formula for the Annual Tax Growth Rate and the Growth Rate Decision-Making Criteria table, then before entering the calculation, one more data is needed, namely the Realization data for

2021, 2022, and 2023, where the data is the same as the table. Realization data, formulas and category tables are already known, then the next step will be to enter the calculation to determine the Growth Rate of Restaurant Tax and Land and Building Tax (PBB).

#### ***Growth Rate Calculation for Restaurant Tax***

The following is the calculation of the Growth Rate for restaurant taxable items for the Sambas Regency Government.

Table 23. Results of the 2022 Rate Calculation against 2021 (Restaurants)

2022	
2021 Realization	Realization
Rp 4.362.846.847,90	Rp 5.190.988.450,00
Rate Value	19%
Rate Result	Not successful

*Source: Processed Data for 2025*

Table 24. Results of the Rate Calculation for 2023 versus 2022 (Restaurants)

2023	
Realization in 2022	Realization
Rp 5.190.988.450,00	Rp 5.299.951.200,30
Rate Value	2%
Rate Results	Not successful

*Source: Processed Data for 2025*

To calculate the Restaurant Tax Growth Rate in the Sambas Regency Government, 2021 will be used as comparative data for 2022, and 2022 will also be used as comparative data for 2023. This is done because it serves as the basis for calculating the Tax Growth Rate. The formula for calculating the Realization data for a specific year or the year being calculated is subtracted from the previous year's realization data, then divided by the previous year's realization data, and the result is multiplied by 100 percent.

The calculation results in the table and the table show that the Growth Rate in both tables is very low, less than thirty percent. This result is far from being considered successful. Although the figures from 2021 to 2023 show no decrease in the Realization rate, only an increase. However, when entered into the Growth Rate formula, these figures are insignificant; the increase is very low, not even reaching the successful category. The results will be returned to the Sambas Regency Government to make the best decision in the future. It is hoped that the Sambas Regency Government will be wiser in making decisions, where the decisions taken do not burden taxpayers and do not harm the Sambas Regency Government.

#### ***Calculation of Growth Rate for Land and Building Tax***

Table 25. Results of Calculation of Growth Rate in 2022 compared to 2021 (PBB)

2022
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2021 Realization	Realization
Rp 4.358.108.182,00	Rp 5.396.756.112,00
Rate Value	24%
Rate Results	Not successful

Source: Processed Data for 2025

Table 26. Results of the 2023 Rate Calculation Compared to 2022 (PBB)

2023	
Realization in 2022	Realization
Rp 5.396.756.112,00	Rp 6.276.095.629,00
Rate Value	16%
Rate Results	Not successful

Source: Processed Data for 2025

Similar to restaurant tax calculations, land and building tax also uses data from the previous year. To generate 2022 data, realization data from 2021 was used, and to generate 2023 data, realization data from 2022 was used. After all supporting data for the land and building tax calculation has been collected and entered into the tax growth rate calculation formula, the results are presented in a table. The table yields a growth rate below thirty percent. A result below thirty percent, when compared with the Growth Rate Decision Criteria table, is considered unsuccessful. However, numerically, the realized value from 2021 to 2023 increased, with no decrease in tax allocation. The year-over-year increase is quite substantial. However, when entered into the tax growth rate calculation formula, the results are unsuccessful or even less than satisfactory.

#### Analysis of Restaurant Tax Contribution Data and Land and Building Tax (PBB)

The Tax Contribution stage is arguably the final stage of the four calculations, defined by the problem definition in Chapter 1. The Tax Contribution stage calculates the total contribution of restaurant tax and land and building tax to regional revenue. This stage will analyze the collected data and implement it into the Tax Contribution formula. Before proceeding, it's important to understand what a tax contribution is.

A tax contribution is a collection of money or contributions received from members or the community in the form of donations. These donations are then managed and expected to meet the needs of the community itself. Regional tax contributions represent one form of community participation in the implementation of regional autonomy, as they are a crucial source of regional revenue for financing government operations and regional development. After understanding what a tax contribution is, before proceeding to the calculation results, it's important to understand the formula for calculating tax contributions. The following is the tax contribution formula.

$$\text{Contribution} = \frac{\text{Tax Revenue Realization}}{\text{Realization of PAD Receipts}} \times 100\%$$

The tax contribution formula demonstrates that two supporting data sets are required to

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calculate tax contributions: Realized Tax Revenue and Realized Locally-Generated Revenue (PAD). Once the data is understood, the data must be entered into the formula. Realized Tax Revenue is divided by Realized Locally-Generated Revenue, and then multiplied by 100 percent. However, the results of this calculation cannot be used directly; they will be compared in a table.

Table 27. Criteria for Contribution Decision-Making

Presentation	Criteria
0,00%-10%	Very poor
10,10%-20%	Poor
20,10%-30%	Moderate
30,10%-40%	Quite good
40,10%-50%	Good
Above 50%	Very good

Source: Minister of Home Affairs Decree No. 690,900,327 Hasannudin, 2015

The next data needed to calculate the tax contribution value is realized tax revenue. Table 28 shows data for realized tax revenue for 2021, 2022, and 2023.

Table 28. Realized Regional Original Revenue 2021-2023

Year	Realization of Locally Generated Revenue (In Rupiah)
2021	168.982.346.957,39
2022	167.639.410.303,57
2023	230.889.069.497,90

Source: Sambas Regency Ministry of Communication and Information, 2024

All data has been collected to calculate tax contributions. The data collected from 2021, 2022, and 2023 will now be used to calculate them. The calculation is divided into two sections: restaurant tax and land and building tax.

#### ***Tax Contribution Calculation for Restaurant Tax***

Table 29. 2021 Contribution Calculation Results (Restaurants)

2021	
PAD	Realization
Rp 168.982.346.957,39	Rp 4.362.846.847,90
Contribution Value	2.58%
Contribution Results	Very less

Source: Processed Data for 2025

Table 30. Contribution Calculation Results for 2022 (Restaurants)

2022	
PAD	Realization
Rp 167.639.410.303,57	Rp 5.190.988.450,00

Contribution Value	3.10%
Contribution Results	<b>Very less</b>

Source: Processed Data for 2025

Table 31. Contribution Calculation Results for 2023 (Restaurants)

2023	
PAD	Realization
Rp 230.889.069.497,90	Rp 5.299.951.200,30
Contribution Value	2.30%
Contribution Results	<b>Very less</b>

Source: Processed Data for 2025

The table shows the calculation of restaurant tax contributions for 2021, 2022, and 2023. The data used is the total annual local revenue (PAD) and the specified annual tax realization data. The table shows that the overall contribution from restaurant tax realization did not reach fifty percent, resulting in a very small contribution to the PAD.

#### ***Calculation of Tax Contribution for Land and Building Tax***

Table 32. Results of Contribution Calculation for 2021 (PBB)

2021	
PAD	Realization
Rp 168.982.346.957,39	Rp 4.358.108.182,00
Contribution Value	2.58%
Contribution Results	<b>Very less</b>

Source: Processed Data for 2025

Table 33. Contribution Calculation Results for 2022 (PBB)

2022	
PAD	Realization
Rp 167.639.410.303,57	Rp 5.396.756.112,00
Contribution Value	3.22%
Contribution Results	<b>Very less</b>

Source: Processed Data for 2025

Table 34. Contribution Calculation Results for 2023 (PBB)

2023	
PAD	Realization
Rp 230.889.069.497,90	Rp 6.276.095.629,00
Contribution Value	2.72%
Contribution Results	<b>Very less</b>

*Source: Processed Data for 2025*

The calculation of land and building tax contributions, similar to restaurant tax, is also very low, with a contribution value of five percent. The breakdown is as follows: 2.58 percent in 2021, 3.22 percent in 2022, and 2.72 percent in 2023.

### **Overall Analysis**

The overall analysis of the effectiveness of Points A through D yielded very different results, ranging from excellent to poor. Attached here are the results of the overall analysis of effectiveness, efficiency, growth rate, and contribution results.

#### ***Overall Analysis of Restaurant Tax Effectiveness, Land and Building Tax***

This stage involves an overall analysis of effectiveness for Restaurant Tax Objects and Land and Building Tax (PBB). The table displays the overall calculation results for Restaurant Tax Objects and Land and Building Tax (PBB).

Table 35. Overall Results of Effectiveness with Restaurant Tax Objects

<b>Restaurant Tax Fun Results</b>				
<b>Year</b>	<b>Target</b>	<b>Realization</b>	<b>Percentage</b>	<b>Effectiveness Results</b>
2021	Rp 2.805.000.000	Rp 4.362.846.847,90	156%	Very Effective
2022	Rp 3.500.000.000	Rp 5.190.988.450,00	148%	Very Effective
2023	Rp 3.963.688.611	Rp 5.299.951.200,30	134%	Very Effective
<b>Average for Restaurant Tax</b>			146%	<b>Very Effective</b>

*Source: Processed Data 2025*

From the table, the overall effectiveness results with the restaurant tax as the object of interest are over 100%, indicating a very effective result. This is an excellent result. This indicates that the policy and socialization of the restaurant tax have been successfully implemented by the Sambas Regency government.

Table 36. Overall Effectiveness Results with the Land and Building Tax (PBB) as the Object of Interest

<b>Total Land and Building Tax Results</b>				
<b>Year</b>	<b>Target</b>	<b>Realization</b>	<b>Percentage</b>	<b>Effectiveness Results</b>
2021	Rp 5.000.000.000	Rp 4.358.108.182,00	87%	Quite Effective
2022	Rp 6.347.364.675	Rp 5.396.756.112,00	85%	Quite Effective
2023	Rp 8.347.364.675	Rp 6.276.095.629,00	75%	Less Effective
<b>Average for Restaurant Tax</b>			82%	<b>Quite Effective</b>

*Source: Processed data from 2025*

The overall effectiveness results for the PBB tax object show varying scores, with some scoring in the 70s and others in the 80s, with an average score of 80s. Therefore, the effectiveness results for the PBB tax object are rated Fair. These results should be of particular concern to the Sambas Regency government. While an average of 80s is not a bad result, the Sambas Regency

government should reevaluate its policies and regulations for the PBB tax object.

#### *Overall Analysis of Restaurant Tax Efficiency, Land and Building Tax*

Table 37. Overall Efficiency Results for the Restaurant Tax Object

Restaurant Tax Fun Results				
Year	Voting	Realization	Percentage	Effectiveness Results
2021	Rp -	Rp 4.362.846.847,90	0%	Very Efficient
2022	Rp -	Rp 5.190.988.450,00	0%	Very Efficient
2023	Rp -	Rp 5.299.951.200,30	0%	Very Efficient
Average for Restaurant Tax			0%	Very Efficient

Source: Processed Data 2025

Table 38. Overall Efficiency Results by Property, Building, and Building Tax (PBB) Tax Object

Total Land and Building Tax Results				
Year	Voting	Realization	Percentage	Effectiveness Results
2021	Rp -	Rp 4.358.108.182,00	0%	Very Efficient
2022	Rp -	Rp 5.396.756.112,00	0%	Very Efficient
2023	Rp -	Rp 6.276.095.629,00	0%	Very Efficient
Average for Restaurant Tax			0%	Very Efficient

Source: Processed Data for 2025

The table shows a zero percent result, indicating efficiency, as the lower the percentage, the better. Here, the Restaurant Tax Object and the Land and Building Tax Object both received a zero percent score, indicating very efficient performance. The zero percentage score is due to the zero rupiah collection rate, as the Sambas Regency Government does not have any figures or collection rates for Restaurant Tax Objects or Land and Building Tax Objects.

#### *Overall Analysis of Restaurant Tax Growth Rate, Land and Building Tax (PBB)*

Table 39. Overall Growth Rate Results for Restaurant Tax Objects

Restaurant Tax Conclusion				
Year	Realization year (t-1)	Realization of the Year in Word	Percentage	Rate Results
2021-2022	Rp 4.362.846.847,90	Rp 5.190.988.450,00	19%	Not Successful
2022-2023	Rp 5.190.988.450,00	Rp 5.299.951.200,30	2%	Not Successful
Average for Restaurant Tax			11%	Not Successful

Source: Processed Data for 2025

In the table of overall growth rates for the Restaurant Tax Object of the Sambas Regency Government, after the data was implemented into the tax growth rate formula, the results were below thirty percent. This result can be considered unsuccessful, indicating that growth for the restaurant tax object was very insignificant from 2021 to 2023. Although the results are

unsatisfactory, the percentage growth rate for the restaurant tax object did not reach a negative figure. This indicates that the Sambas Regency Government is still generating profits from the restaurant tax object.

Table 40. Overall Growth Rate Results for the Property, Building, and Building Tax Object

PBB Tax Conclusion				
Year	Realization year (t-1)	Realization of The Year In Question	Percentage	Results
2021-2022	Rp 4.358.108.182,00	Rp 5.396.756.112,00	24%	Failed
2022-2023	Rp 5.396.756.112,00	Rp 6.276.095.629,00	16%	Failed
Average for Restaurant Tax			20%	Failed

Source: Processed Data for 2025

The results for the Land and Building Tax (PBB) taxable object in the table are similar to those for the Restaurant Taxable Object. The growth rate for the PBB taxable object did not reach a percentage point above 30 percent. Based on the growth rate criteria, the results are ineffective. However, the growth rate for the Restaurant Taxable Object remains the same; none of the PBB taxable objects reached or fell below zero percent, and the Sambas Regency Government continues to generate annual profits.

#### *Analysis of Overall Contributions from Restaurant Tax and Land and Building Tax*

Table 41. Overall Contribution Results with Restaurant Tax Object

Restaurant Tax Conclusion				
Year	PAD	Realization	Percentage	Contribution Results
2021	Rp 168.982.346.957	Rp 4.362.846.847,90	2,58%	Very Poor
2022	Rp 167.639.410.304	Rp 5.190.988.450,00	3,10%	Very Poor
2023	Rp 230.889.069.498	Rp 5.299.951.200,30	2,30%	Very Poor
Average for Restaurant Tax			2,66%	Very Poor

Source: Processed Data for 2025

The table below shows the overall contribution of restaurant tax objects owned by the Sambas Regency Government to local revenue (PAD) is very low, reaching only two point sixty-six percent. This figure has little impact on the Sambas Regency Government's PAD.

Table 42. Overall Contribution Results by Property, Building, and Building Tax Object

PBB Tax Conclusion				
Year	PAD	Realization	Percentage	Contribution Results
2021	Rp 168.982.346.957	Rp 4.358.108.182,00	2,58%	Very Poor
2022	Rp 167.639.410.304	Rp 5.396.756.112,00	3,22%	Very Poor
2023	Rp 230.889.069.498	Rp 6.276.095.629,00	2,72%	Very Poor
Average for Restaurant Tax			2,84%	Very Poor

Source: Processed Data for 2025

The contribution of PBB taxable objects in the table is roughly the same as the contribution of restaurant taxable objects. At 2.84 percent, this represents a very low contribution to the Sambas Regency regional government's local revenue (PAD).

### Conclusion

The calculation of Restaurant Tax Effectiveness for 2021 to 2023 yielded a very effective result. This indicates that the Sambas Regency Government has been very effective in managing restaurant taxes during that year. The calculation of Land and Building Tax Effectiveness for 2021 to 2022 yielded a fairly effective result, while in 2023 it yielded a less effective result. This indicates that the Sambas Regency Government has not maximized its effectiveness in managing Land and Building Tax. The calculation of Restaurant Tax Efficiency for the analysis year yielded a very efficient result. Similar to its effectiveness management, the Sambas Regency Government has also been efficient in this regard. The calculation of Land and Building Tax Efficiency consecutively from 2021 to 2023 yielded a very efficient result as well. This can be said to indicate that the Government has been good at managing this tax. The calculation of the growth rate for Restaurant Tax and Land and Building Tax (PBB) for 2021, 2022, and 2023 shows a profit per year. However, when included in the calculation for the growth rate, the Sambas Regency Government's strategy is unsuccessful because the percentage is below thirty percent. Analysis of the contribution data for Restaurant Tax and Land and Building Tax (PBB) for 2021 to 2023 shows very poor results. The resulting profit is unable to boost the Regional Original Revenue (PAD) of the Sambas Regency Government. This can occur because the formula requires a minimum contribution of fifty percent to contribute to the Regional Original Revenue (PAD) of the Sambas Regency Government.

### Suggestion

After concluding from the Analysis of Effectiveness, Efficiency, Growth Rate and Contribution of Restaurant Tax, Land and Building Tax to the Original Regional Income of Sambas Regency from 2021 to 2023, it is recommended to review the regulations and rules regarding Restaurant Tax, Land and Building Tax (PBB) because the calculation of effectiveness, efficiency, growth rate and tax contribution to PAD does not boost profits for the Sambas Regency Regional Government.

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