

ANALYSIS OF THE EFFECTIVENESS OF PBB-P2 AND ITS CONTRIBUTION TO THE REGIONAL ORIGINAL REVENUE IN BANDUNG REGENCY

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Abstract

The Rural and Urban Land and Building Tax (PBB-P2) is one of the main sources of Regional Original Revenue (PAD) in Bandung Regency. This study analyzes the effectiveness of PBB-P2 revenue and its contribution to PAD during the 2019-2023 period. The results of the analysis show that although the potential PBB-P2 revenue is high, the realization of revenue fluctuates, where in 2019-2021 the target was achieved, but decreased in 2022-2023. Factors such as taxpayer compliance, administrative systems, and local fiscal policies affect target achievement. The programs owned by the Bandung Regency Regional Revenue Agency have a positive impact on increasing taxpayer compliance, but are not optimal enough to increase revenue effectiveness. Overall, the contribution of PBB-P2 to PAD is still relatively low, ranging from 9%-11% annually. Therefore, a more comprehensive strategy is needed to optimize local tax revenue to increase its effectiveness and contribution to PAD.

Keywords: Land and Building Tax, Effectiveness, Contribution, Regional Original Revenue

INTRODUCTION

In Indonesia, taxes are one of the main contributors to the economy. In general, tax is defined as a form of forced, legally regulated community contribution to the state that is used to pay various state needs in order to achieve national goals. In the context of government and state administration, taxes play a vital role, which include budgeting, levies, regulation, and resource distribution (Yahaya & Agusta, 2020). Because tax revenue is the primary source of funding for the State Budget (APBN) in Indonesia, the government relies heavily on community involvement to help meet the pre-established tax revenue target.

Taxes in Indonesia are divided into various classifications, one of which is based on where they are collected, which consist of central taxes and local taxes. Central taxes are collected and administered directly by the central government to fund the needs of the country as a whole, while local taxes are collected and administered by local governments to meet the needs at the local level. Local taxes exist as an implementation of the 1945 Constitution's decentralization principle, which gives local governments the power to control and oversee government operation in their respective regions. Local taxes are generally allocated as resources to improve the quality of service to the community in their regions. Local taxes are

also one of the largest contributors to Regional Original Revenue (PAD) after regional levies, which according to the Ministry of Finance, the PAD is then used to finance the implementation of regional autonomy, taking into account the characteristics and potential of each region as an implementation of the principle of decentralization.

One type of local tax that contributes significantly to local revenue is the Rural and Urban Land and Building Tax (PBB-P2). This tax is imposed on land and/or buildings owned or controlled by individuals or entities in an area. As a tax managed by the local government, PBB-P2 is a major source of revenue for the region, with potential revenue that is highly dependent on economic development, infrastructure development, and land use changes in each region.

Bandung Regency is one of the areas with high potential for PBB-P2 revenue, driven by the rapid development of the housing, industry, and tourism sectors. The transformation of land into residential areas, business areas, and tourist attractions, especially in the South Bandung area, has increased the number and value of tax objects which are the main source of PBB-P2 revenue. This change is reflected in the increase in the total area of residential areas in Bandung Regency, which based on the Regional Spatial Plan (RTRW), the total area of residential areas in Bandung Regency increased from 33.458,53 hectares in the 2016-2036 period to 42.201,87 hectares in the 2023-2043 period.

However, the high potential for tax revenue is not always accompanied by optimal tax revenue realization. There are various factors, such as the level of taxpayer compliance, the efficiency of the tax administration system, the capacity of tax management and collection by local governments, and external factors such as economic conditions, which affect the effectiveness of tax revenue. Where the effectiveness of regional taxes is measured through the realization of regional tax revenue compared to the set target (Windrayadi & Syahrial, 2018). The following is the growth of targets and realization of PBB-P2 revenue in Bandung Regency in 2019-2023:

Table 1. The Growth of PBB-P2's Revenue Target and Realization in Bandung Regency in 2019-2023

Year	Target Revenue	Revenue Realization	Difference
2019	Rp100.000.000.000	Rp110.294.209.287	Rp10.294.209.287
2020	Rp90.000.000.000	Rp96.464.116.046	Rp6.464.116.046
2021	Rp105.000.000.000	Rp121.889.847.936	Rp16.889.847.936
2022	Rp174.890.706.500	Rp144.081.032.203	-Rp30.809.674.297
2023	Rp187.000.000.000	Rp131.897.370.087	-Rp55.102.629.913

Source: Regional Revenue Agency of Bandung Regency

From the table above, it can be seen that the realization of PBB-P2 revenue in Bandung Regency in 2019-2021 always exceeded the target, but in the last two years it did not reach the target that had been set. The decrease in the realization of PBB-P2 revenue in 2022 and 2023 proves that although the potential for PBB-P2 revenue in Bandung Regency is quite large and continues to increase every year, there are still many obstacles and challenges in achieving it.

Therefore, strategic efforts are needed by the local government to increase tax revenue optimally.

The Bandung Regency's Revenue Agency (BAPENDA) has made various efforts to optimize local tax revenue, some of which are through the Regional Tax Service Mobile Car program which is distributed to various villages in Bandung Regency and the Tax Penalty Amnesty program. The mobile car program is expected to increase public awareness related to tax payments, and provide easy access for the community to get tax services. While the Tax Penalty Amnesty program is one of the initiatives that contributes to encouraging taxpayer compliance and increasing the enthusiasm of the community to complete their tax obligations, because this program provides relief for taxpayers in the form of elimination of fines for late tax payments.

Based on the explanation above, this report aims to analyze the level of effectiveness of Rural and Urban Land and Building Tax revenues in Bandung Regency and its contribution to Regional Original Revenue. Thus, this study is expected to provide a comprehensive picture of various strategies that can be applied in optimizing regional tax management to increase regional government revenues.

IMPLEMENTATION METHOD

This study uses a quantitative approach with a descriptive method to analyze the effectiveness of Rural and Urban Land and Building Tax (PBB-P2) and its contribution to Regional Original Revenue (PAD) in Bandung Regency. The data used in this study are secondary data obtained from the internal Regional Revenue Agency of Bandung Regency and data from The Central Statistics Agency's website. To get a more comprehensive picture, this study also evaluates the factors that influence the achievement of tax revenue targets and reviews the effectiveness of tax optimization programs that have been implemented by the local government.

RESULTS AND DISCUSSION

Effectiveness is an indicator used to assess the success of achieving goals, if the goals that have been set are achieved, then it can be called effective. According to Halim (2004), the analysis of regional tax effectiveness refers to the evaluation of the ability of the regional government to realize the planned PAD, then compare it with the targets that have been set based on the real potential of the region.

The criteria for evaluating effectiveness according to the Minister of Home Affairs Decree Number 690.900.327 of 1996 on Guidelines for Assessment and Financial Performance are determined through the following indicators:

Table 2. Effectiveness Indicators

Percentage	Effectiveness Level
>100%	Very Effective
90% - 100%	Effective
80% - 89%	Quite Effective
70% - 79%	Less Effective
<60%	Not Effective

Source: Kepmendagri No. 690.900.327

Meanwhile, contribution is the amount of donation or grant given to achieve something. The analysis of tax contribution aims to measure the extent of the contribution of tax revenue to the Regional Original Revenue (Handoko, 2013). Therefore, PBB-P2's contribution to PAD is analyzed by comparing the realization of PBB-P2 revenue with the realization of PAD.

The indicator that determines the level of tax contribution according to the Minister of Home Affairs Decree Number 690.900.327 of 1996 concerning Guidelines for Assessment and Financial Performance (Ismayadie, 2019) is as follows:

Table 3. Contribution Indicators

Percentage	Contribution Level
<10%	Very Low
10,1% - 20%	Low
20,1% - 30%	Moderate
30,1% - 40%	Quite Good
40,1% - 50%	Good
>50%	Very Good

Source: Kepmendagri No. 690.900.327

1. Analysis of the Effectiveness of Rural and Urban Land and Building Tax Revenue in Bandung Regency

The following is the calculation and analysis of the effectiveness of PBB-P2 revenues in Bandung Regency during the last five-year period, namely from 2019 to 2023:

a. The Effectiveness of PBB-P2 Bandung Regency in 2019

$$Effectiveness\ 2019 = \frac{Rp110.294.209.287}{Rp100.000.000.000} \times 100\% = 110,29\%$$

From the calculations above, it can be concluded that the effectiveness of PBB-P2 revenue in Bandung Regency in 2019 was 110.29% and falls into the very effective category because the PBB-P2 revenue this year exceeded the set target. This level of effectiveness can be achieved partly due to the addition of new partners in PBB payments, making it easier for the public to pay PBB.

b. The Effectiveness of PBB-P2 Bandung Regency in 2020

$$Effectiveness\ 2020 = \frac{Rp96.464.116.046}{Rp90.000.000.000} \times 100\% = 107,18\%$$

From the calculations above, it can be seen that the effectiveness of PBB-P2 revenue in Bandung Regency in 2020 was 107.18% and falls into the very effective category because the realization of PBB-P2 revenue this year has exceeded the set target. This year, the local government also set a lower target for PBB-P2 revenue compared to previous years because during this pandemic, the government implemented a PBB-P2 amnesty, where the taxes owed in 2020 were waived. Nevertheless, the PBB-P2 revenue this year still met the target due to the payment of arrears from previous years made by the taxpayers.

c. The Effectiveness of PBB-P2 Bandung Regency in 2021

$$Effectiveness\ 2021 = \frac{Rp121.889.847.936}{Rp105.000.000.000} \times 100\% = 116,09\%$$

From the calculations above, it can be seen that the effectiveness of PBB-P2 revenue in Bandung Regency in 2021 was 116.09% and falls into the very effective category because the PBB-P2 revenue this year exceeded the set target. One of the reasons for this effectiveness is that this year the Bandung Regency government provided an incentive policy in the form of waiving fines or administrative sanctions for PBB-P2 for the tax years 1994 to 2020 for a relatively long period, namely 6 months, whereas usually the fine waiver program lasts only a month. This is also a form of the Bandung Regency government's efforts to help alleviate the burden on the community facing economic pressure due to the Covid-19 pandemic.

d. The Effectiveness of PBB-P2 Bandung Regency in 2022

$$Effectiveness\ 2022 = \frac{Rp144.081.032.203}{Rp174.890.706.500} \times 100\% = 82,38\%$$

From the calculations above, it can be determined that the effectiveness of PBB-P2 revenue in Bandung Regency in 2022 is 82.38% and falls into the fairly effective category. This year's effectiveness has decreased compared to the previous year due to a significant increase in the PBB revenue target, which rose by Rp69,890,706,500 or 67% from the previous year. This increase in the target is based on greater revenue potential, in line with the rising development of industrial and residential areas in Bandung Regency. Although the realization of revenue in that year was greater compared to the previous year, the higher target caused the effectiveness of revenue to decline. Therefore, to achieve a higher level of effectiveness, a greater increase in revenue is needed.

e. The Effectiveness of PBB-P2 Bandung Regency in 2023

$$Effectiveness\ 2023 = \frac{Rp131.897.370.087}{Rp187.000.000.000} \times 100\% = 70,53\%$$

From the calculations above, it can be seen that the effectiveness of PBB-P2 revenue in Bandung Regency in 2023 is 70.53% and falls into the less effective category. Just like the previous year, the government increased the target for PBB revenue again due to the increased potential, but the actual revenue this year was much lower, causing the effectiveness level to decline further until it was categorized as less effective.

The summary of the effectiveness of PBB-P2 collection in Bandung Regency over the past five years is as follows:

Table 4. PBB-P2's Effectiveness in Bandung Regency

Year	Target for PBB-P2 Revenue	Realization of PBB-P2	Percentage	Effectiveness Level
2019	Rp100.000.000.000	Rp110.294.209.287	110,29%	Very Effective
2020	Rp90.000.000.000	Rp96.464.116.046	107,18%	Very Effective
2021	Rp105.000.000.000	Rp121.889.847.936	116,09%	Very Effective
2022	Rp174.890.706.500	Rp144.081.032.203	82,38%	Quite Effective
2023	Rp187.000.000.000	Rp131.897.370.087	70,53%	Less Effective

Source: Regional Revenue Agency of Bandung Regency

From the summary table of PBB-P2 revenue effectiveness in Bandung Regency over the past five years above, it can be concluded that the effectiveness of PBB-P2 in the last two years tends to decline and the rate of decline is quite high. In terms of revenue realization, the realization of PBB-P2 revenue tends to be fluctuating each year with an average of Rp120,925,315,112 over the past five years. However, despite the high realization of revenue, the government continues to raise the revenue target figures. As happened in 2022 and 2023 when the government increased the target figures quite drastically from the previous year, so that although in those years the realization of PBB-P2 revenue increased, the increase in realization was still lower than the increase in the set target realization, resulting in the achievement target not being met. This makes it increasingly difficult for local governments to achieve a high level of effectiveness.

2. Analysis of the Contribution of Rural and Urban Land and Building Tax to the Original Regional Revenue of Bandung Regency

a. Contribution of PBB-P2 to the PAD of Bandung Regency in 2019

$$Contribution\ 2019 = \frac{Rp110.294.209.287}{Rp1.078.472.576.474} \times 100\% = 10,23\%$$

From the calculations above, it can be concluded that the contribution level of PBB-P2 in Bandung Regency in 2019 to PAD was 10.23%, which falls into the less contributive category.

b. Contribution of PBB-P2 to the PAD of Bandung Regency in 2020

$$\text{Contribution 2020} = \frac{\text{Rp}96.464.116.046}{\text{Rp}1.025.405.124.085} \times 100\% = 9,41\%$$

From the calculations above, it can be seen that the contribution level of PBB-P2 in Bandung Regency in 2020 to PAD is 9.41%, which falls into the very low contribution category. If compared to the previous year, the contribution level this year decreased by 0.82% from 2019.

c. Contribution of PBB-P2 to the PAD of Bandung Regency in 2021

$$\text{Contribution 2021} = \frac{\text{Rp}121.889.847.936}{\text{Rp}1.095.969.843.558} \times 100\% = 11,12\%$$

From the calculations above, it can be seen that the contribution level of PBB-P2 in Bandung Regency in 2021 to PAD was 11.12%, which falls into the less contributing category. The contribution level this year has increased quite significantly, namely by 1.71% from the previous year.

d. Contribution of PBB-P2 to the PAD of Bandung Regency in 2022

$$\text{Contribution 2022} = \frac{\text{Rp}144.081.032.203}{\text{Rp}1.237.408.825.123} \times 100\% = 11,64\%$$

From the calculations above, it can be seen that the contribution level of PBB-P2 in Bandung Regency in 2022 to PAD is 11.64%, which falls into the less contributing category. This year, the contribution level increased by 0.52% from the previous year.

e. Contribution of PBB-P2 to the PAD of Bandung Regency in 2023

$$\text{Contribution 2022} = \frac{\text{Rp}131.897.370.087}{\text{Rp}1.318.632.136.238} \times 100\% = 10,00\%$$

From the calculations above, it can be seen that the contribution level of PBB-P2 in Bandung Regency in 2023 to PAD is 10.00%, which falls into the very low contribution category. The contribution this year has decreased by 1.64% compared to the previous year.

The summary of the contribution level of PBB-P2 to the PAD of Bandung Regency over the past five years is as follows:

Table 5. The Contribution Level of PBB-P2 to the PAD of Bandung Regency

Year	Realization of PAD	Realization of PBB-		Contribution Level
		P2	Percentage	
2019	Rp1.078.472.576.474	Rp110.294.209.287	10,23%	Low
2020	Rp1.025.405.124.085	Rp96.464.116.046	9,41%	Very Low
2021	Rp1.095.969.843.558	Rp121.889.847.936	11,12%	Low
2022	Rp1.237.408.825.123	Rp144.081.032.203	11,64%	Low
2023	Rp1.318.632.136.238	Rp131.897.370.087	10,00%	Very Low

Source: Central Statistics Agency of Bandung Regency

From the summary table of PBB-P2 contributions to the Original Regional Revenue of Bandung Regency above, it can be concluded that the contribution level in the last five years is still classified as low with an average contribution rate of 10.48% and categorized as less contributive. From the table above, it can also be seen that the realization of PAD each year continues to increase, while the realization of PBB-P2 revenue tends to be fluctuating. This condition causes the contribution of PBB-P2 to PAD to also fluctuate each year. Nevertheless, the level of PBB-P2 contribution to PAD is still lacking; compared to other types of regional taxes, PBB-P2 provides a fairly significant contribution. This indicates that the optimization of PBB-P2 revenue still has potential for improvement to make its contribution to PAD more significant.

However, when looking at the initial PAD target in the table below, it can be seen that the proportion of the PBB-P2 target to the PAD target is an average of 11.78% over the past five years. Considering the number of PAD components, this figure is quite large because PAD consists of four revenue components and PBB-P2 is in the sub-component of regional taxes. Regional taxes themselves consist of 11 types of taxes, so the proportion of PBB-P2 from PAD indicates its significant role in the PAD structure.

Table 6. Comparison of the Proportion of PBB-P2 Targets from PAD with the Realization of PBB-P2 Contributions to PAD

Year	PAD's Target	PBB-P2's Target	Proportion of PBB-P2 Target from PAD	Percentage of PBB-P2's Contribution	Difference
2019	Rp937.419.374.522	Rp100.000.000.000	10,67%	10,23%	-0,44%
2020	Rp893.967.336.241	Rp90.000.000.000	10,07%	9,41%	-0,66%
2021	Rp1.042.276.309.051	Rp105.000.000.000	10,07%	11,12%	1,05%
2022	Rp1.247.811.230.142	Rp174.890.706.500	14,02%	11,64%	-2,37%
2023	Rp1.327.942.150.185	Rp187.000.000.000	14,08%	10,00%	-4,08%

Source: Central Statistics Agency of Bandung Regency

From the table above, it can also be seen that compared to the proportion of the PBB-P2 target from the PAD target, the contribution of PBB-P2 revenue only reached the target in 2021, while in 2019 and 2020 it was still not achieved, although the difference was not too significant. However, in 2022 and 2023, the gap in target achievement increased significantly because in those years, the proportion of the PBB-P2 target from the PAD target also increased significantly along with the increase in the PBB-P2 target. Nevertheless, the average contribution of PBB-P2 revenue at 10.48% is already quite close to the proportion of the PBB-P2 target from the initial PAD target. Therefore, more effective efforts are needed in the management of PBB-P2, and strategic policies are required to encourage sustainable increases in regional tax revenue so that the contribution of PBB-P2 to PAD can be more significant in

the future.

The proportion of the PBB-P2 target from the overall Original Regional Revenue set by the government is relatively low, averaging 10.48%, due to the diverse structure of PAD. The numerous sources of Local Original Revenue cause the contribution from each component, including PBB-P2 which is one of the 11 types of taxes, not to dominate overall. In addition, several types of regional taxes with much higher tax rates, such as BPHTB, also contribute more to PAD, resulting in higher targets being set.

3. Efforts of the Regional Revenue Agency of Bandung Regency in Increasing PBB-P2 Revenue

As the authorized agency in managing rural and urban land and building taxes, the Bandung Regency Regional Revenue Agency has two major programs that are prioritized to increase PBB-P2 revenue as follows:

a. Regional Tax Service Mobile Car Program

This program is the main program of BAPENDA aimed at reaching the communities in the regions of Bandung Regency so that they can easily make payments and consultations related to PBB-P2. Generally, this mobile regional tax service vehicle will visit every Village Office in Bandung Regency, and then the relevant village officers will inform about the schedule for the mobile service. BAPENDA also uses the Instagram platform to inform about the schedule and location of the mobile service. Based on interviews conducted with BAPENDA employees, this effort is actually quite effective in increasing PBB-P2 revenue because it can reach areas where access to PBB-P2 payment partners is still quite difficult. However, in practice, there are still several obstacles, such as the low awareness and compliance of the public in paying taxes and the failure to convey information about the mobile units to the public.

b. Tax Penalty Amnesty Program

This program provides an opportunity for taxpayers to settle their outstanding taxes without incurring administrative fines. Generally, this fine waiver program is open for one month each year, but it can be extended according to government decisions. This program can be considered quite effective because it can increase the collection of PBB-P2, especially in the months when the program is implemented. Its effectiveness can be seen in 2021 when the fine waiver program was extended for 6 months and the PBB-P2 revenue for that year increased significantly, even though it was still during the Covid-19 pandemic. Nevertheless, this program can still be optimized further to achieve even higher results because, in reality, there are still many people who are unaware of when this program is held and there are misunderstandings from taxpayers who think that this fine waiver program means they do not need to pay taxes.

From the explanation of the two major BAPENDA programs in increasing PBB-P2 revenue, it can be seen that although both programs are quite good, there are still many obstacles faced, especially obstacles related to the dissemination of information to the public. Therefore, further improvements are still needed so that the programs owned by BAPENDA can run more optimally and achieve maximum results.

CONCLUSION

Based on the analysis and discussion in the previous chapter, it can be concluded that the effectiveness and contribution of PBB-P2 to PAD in Bandung Regency have fluctuated. Where the level of effectiveness in 2019 to 2020 was categorized as very effective because the realization of PBB-P2 revenue in those years exceeded the target, but the effectiveness decreased in the following years where in 2022 it was categorized as quite effective and less effective in 2023. This is influenced by the high revenue targets set by the government due to the region's high potential, but it is not matched by a corresponding increase in revenue. Meanwhile, the realization of PAD in Bandung Regency during the period of 2019-2023 continued to increase, but the revenue from PBB-P2 fluctuated each year and its contribution to PAD during that period tended to be less effective, ranging only between 9% to 11% each year. However, when compared to the proportion of the PBB-P2 target from the PAD target, which has averaged 11.78% over the past five years, the contribution of PBB-P2 is quite good and close to the target.

The programs that have been implemented by the Regional Revenue Agency of Bandung Regency to increase PBB revenue, such as the Regional Tax Service Mobile Car and the Tax Penalty Amnesty Program, have indeed had a positive impact on PBB-P2 revenue. However, these programs have not yet been optimal in improving the effectiveness of PBB-P2 revenue, especially in the last two years. Therefore, improvements and more appropriate strategies need to be implemented so that the effectiveness of PBB-P2 revenue can be better achieved.

Some recommendations that can be implemented to optimize the collection and management of PBB-P2 in Bandung Regency include the optimization of BAPENDA programs, where to optimize the mobile unit program, BAPENDA needs to conduct the program more regularly so that all areas in Bandung Regency can be evenly reached. The preparation of a well-planned schedule from the beginning is also necessary so that information about the program can be disseminated in a timely manner. In addition, improving the discipline and punctuality of the employees or officers implementing this program is also an aspect that needs to be considered. BAPENDA can also optimize the role of the Tax Ambassadors of Bandung Regency not only to accompany taxpayers at mobile car locations but also to actively provide guidance and socialization to enhance public understanding and compliance with tax obligations during the program. Meanwhile, to optimize the Tax Penalty Amnesty program, BAPENDA can collaborate with village officials and hamlet heads to enhance the dissemination of information to all layers of society. This approach will ensure that information about the fine waiver program can reach taxpayers down to the village level, so that more people can benefit from this program.

In addition, BAPENDA also needs to improve taxpayer compliance through various socialization and education programs about PBB-P2 payments, especially in areas with low tax revenue levels. These efforts can be realized through several programs, such as tax counseling, digital campaigns, and providing incentives for taxpayers who comply with their obligations. The dissemination of information regarding the procedures and deadlines for PBB-P2 payments can also be optimized through social media platforms like Instagram and the installation of outdoor media such as banners and billboards in strategic locations.

In addition, the target for PBB-P2 revenue needs to be set realistically and should also

consider previous revenue trends and the level of target achievement in the previous year. To ensure the establishment of more realistic targets, an in-depth analysis of historical tax revenue data from recent years is needed to identify reasonable growth patterns. Various external factors such as economic conditions, public purchasing power, and applicable tax policies must also be taken into account. Conducting periodic evaluations of target achievements is also important so that adjustments can be made if significant changes occur in the economy or other factors. With regular evaluations, local governments can identify the obstacles faced in tax revenue realization and find appropriate solutions.

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