



## Analysis of the Effectiveness of Earmarking Tax Policies for Street Lighting Taxes as an Effort to Provide Street Lighting in the Province of the Special Capital Region of Jakarta in 2018-2020

Mainita Hidayati<sup>1</sup>, Robby Irvawan<sup>2</sup>, Dodi Rahmat Setiawan<sup>3</sup>, Farahdiba Rizqi<sup>4</sup>

<sup>1,2</sup>Institut Ilmu Sosial dan Manajemen STIAMI, Indonesia

Correspondent: [mainita.h@gmail.com](mailto:mainita.h@gmail.com)<sup>1</sup>

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**ABSTRACT:** The earmarking tax policy on street lighting tax is a policy of allocating funds from lighting tax revenues for the provision of public street lighting (PJU). The phenomenon in this study is the lack of number of PJU lamps in DKI Jakarta Province and delays in payment of electricity bills for PJU lamps due to budget refocusing to deal with the Covid-19 outbreak in Indonesia. The purpose of this study is to analyze the effectiveness of the earmarking tax policy on street lighting tax as an effort to provide street lighting in DKI Jakarta Province in 2018-2020, as well as obstacles and efforts related to the earmarking tax policy on street lighting tax. This study uses a descriptive qualitative approach. The results of this study indicate the effectiveness of the earmarking tax policy on street lighting tax in DKI Jakarta Province in 2018-2020, based on Riant Nugroho's theory of effectiveness, namely the right policy, right implementation, right target, right environment, and right process has been running well and effectively. However, for society, the right target for installing PJU lamps is considered not effective enough where there are still unequal distribution of PJU lamps in DKI Jakarta Province. Then, based on the effectiveness of the allocation of street lighting tax funds for the provision of street lighting in 2018-2019, it is said to be effective where the allocation of these funds has exceeded 90%. However, in 2020 it is said to be ineffective because the allocation of these funds only reached 36%.

**Keywords:** the effectiveness, the earmarking tax policy.



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### INTRODUCTION

The State of Indonesia is a country that adheres to a regional autonomy system with the implementation of decentralization, in which the rights, authority, and the obligation of autonomous regions to regulate and controlling the administration of government and the interests of society without interference from other parties ([Dewanti, 2021](#); [Mardiasmo, 2018](#); [Setiawan & Alamsyah, 2015](#); [Widiani, 2021](#)). In implementing regional autonomy and decentralization, regional government must be able to explore the tax potential in the region so

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that it can be developed for the welfare of society ([Anugrahi et al., 2018](#); [Darwin, 2010](#); [Dewanti, 2021](#); [Kadir et al., 2019](#)). In Constitution of Number 28 in 2009 concerning Regional Taxes and Regional Retribution mandated a policy of allocating a number of budget funds originating from a certain regional tax revenue used to finance development or public services in the tax sector concerned ([Bawazier, 2011](#); [Karo et al., 2019](#); [Lovianna & Rahmi, 2022](#); [Pohan, 2021](#)). Tax allocation is the right policy to increase public trust as taxpayers to the government as the manager of tax revenue ([Nugraha & Surochman, 2015](#); [Santya, 2015](#)). This policy is called the earmarking tax policy ([Allyesa, 2018](#); [Mangirang et al., 2017](#); [Tumangke, 2015](#)). The earmarking tax policy creates certainty in the budget allocation for the provision of public goods ([Deran, 1965](#); [McCleary, 1991](#); [Pamuji, 2018](#)).

Street Lighting Tax is one of three types of taxes that are devoted to allocating tax funds ([Kairupan et al., 2021](#); [Tambunan & Rosdiana, 2020](#)). In chapter 56 verses (3) Constitution of Number 28 in 2009 as well as in chapter 11 DKI Jakarta Provincial Regulations of Number 15 in 2010 about Street Lighting Tax it is explained that the proceeds of the street lighting tax revenue are partly allocated to provision street lighting. (<https://dipk.kemenkeu.go.id/>).

The allocation of budget funds from street lighting tax revenues will ensure the availability of budget funds to meet various activities in the provision of street lighting.

Table 1  
**Target and Realization of Street Lighting Tax DKI Jakarta Province  
Year 2018 - 2020**

Year	Target	Realization	Achievement (%)
2018	825.000.000.000	787.107.000.016	95,41%
2019	810.000.000.000	814.112.934.989	100,51%
2020	775.000.000.000	778.749.530.103	100,48%

Source: BAPPEDA DKI Jakarta Province

Based on table 1 above, it can be seen that the realization of street lighting tax revenues in 2018 did not reach the set target. However, for 2019-2020, the realization of street lighting tax revenue has succeeded in exceeding the set target with the amount of achievement of 100.51% and 100.48%. With this, it should The Regional Government of DKI Jakarta Province is able to provide sufficient lighting for public roads in its area.

The existence of street lighting in DKI Jakarta Province is not only part of the beauty of the city, but also as part of city life. The existence of public street lighting for society is important thing in daily activities, especially at night. Therefore, the Regional Government of DKI Jakarta Province need to pay attention as well as maintaining the condition and existence of existing public street lighting in DKI Jakarta Province.

The phenomenon of problems that occur in DKI Jakarta Province is the occurrence of delays in payment of electricity bills for public street lighting (PJU). that must be paid by the Regional Government to State Electricity Company PT (PTPLN) for the month of November 2020. This delay occurred because the budget funds available for payment of electricity bills for PJU lamps

had to be refocused or budgeted for relocation in order to deal with the Covid-19 outbreak that occurred in Indonesia. This proves that there is no certainty from the earmarking tax policy on the street lighting tax related to guaranteeing the availability of budget funds for meet various activities in providing street lighting. Another problem is the lack of PJU lamps in residential areas in DKI Jakarta Province. There should be a policy of earmarking tax can guarantee activities in the effort to provide street lighting. Because the earmarking tax policy is actually an activity to use budget funds carried out by the government, both of which have been specifically regulated from sources of funding and expenditures to meet public needs. The purpose of this study is to analyze the effectiveness of the earmarking tax policy on street lighting tax as an effort to provide street lighting in DKI Jakarta Province in 2018-2020, as well as obstacles and efforts in the earmarking tax policy on street lighting tax.

## **METHOD**

The approach used in this study is a qualitative approach ([Creswell, 2017](#); [Creswell & Creswell, 2018](#)). Qualitative research is a type of research whose findings are not obtained from statistical procedures or other forms of calculation, and aims to reveal symptoms in a holistic-contextual way through collecting data from natural settings using the researcher himself as a key instrument ([Sugiyono, 2019a](#)). Qualitative methods are research procedures that produce descriptive data in the form of written words from people or observable behavior ([Bogdan & Taylor, 2015](#); [Bungin, 2017](#); [Moleong, 2018](#)). The type of research used in this research is descriptive research.

Descriptive research is a form of research aimed at describing or describing existing phenomena, both natural and man-made phenomena ([Creswell, 2017](#); [Sugiyono, 2019b](#)). The phenomena can be in the form of forms, activities, characteristics, changes, relationships, similarities, and differences between one phenomenon and another ([Kuswarno, 2009](#); [Sobur, 2013](#)).

In this study, the researcher uses the theory of effectiveness where there are "Five Right" that must be met in policy effectiveness ([Yuningsih, 2018](#)).

1. Right Policy, reviewed based on whether the earmarking tax policy on the street lighting tax has been able to solve problems related to efforts to provide street lighting in the DKI Jakarta Province, as well as the institution authorized to formulate the earmarking tax policy.
2. Right Implementation, reviewed based on the division of tasks and authorities in the implementation of the earmarking tax policy on the street lighting tax, as well as the implementation of the cooperation process between actors implementing the policy.
3. Right on Target, reviewed by looking at the targets that must be met from the earmarking tax policy on street lighting taxes, as well as ensuring that there are no conflicts between related regulations.
4. Right Environment, reviewed based on the interaction between the formulation agency and the implementing agency for the earmarking tax policy on street lighting tax, as well as public understanding.
5. Right Process, reviewed based on policy acceptance, policy adoption, and strategic readiness, both from actors implementing policies and from the community.

The data collection techniques used in this study were through observation, interviews, and written documentation. Data analysis was carried out using three stages, namely data reduction, data presentation, and Conclusions ([Miles & Huberman, 1994](#)).

Based on the objectives, this study will provide an overview or description of the phenomena studied related to the effectiveness of the earmarking tax policy on street lighting taxes as an effort to provide street lighting in DKI Jakarta Province in 2018-2020.

## **RESULT AND DISCUSSION**

In analyzing the effectiveness of the earmarking tax policy on street lighting tax as an effort to provide street lighting in DKI Jakarta Province in 2018-2020, this study uses the effectiveness theory where there are "Five Right" that must be met. in policy effectiveness. The five points are the right policy, the right implementation, the right target, the right environment, and the right process. The "Five Right" is expected to be able to answer the obstacles and efforts in the earmarking tax policy on the street lighting tax in the provision of street lighting ([Yuningsih, 2018](#)).

Based on the results of interviews that researchers have conducted with the tax authorities, policy implementing actors, academics, and the public regarding the effectiveness of the earmarking tax policy on street lighting taxes as an effort to provide street lighting in DKI Jakarta Province in 2018-2020 based on the theory of effectiveness from Riant Nugroho, the results are as follows: following:

### **a. Right Policy**

Based on the research results, It is known that the earmarking tax policy on the street lighting tax is made as the basis for collecting the lighting tax. Then the revenue will be used specifically to fund the construction of public facilities in the form of public street lighting (PJU) on existing roads in the region of DKI Jakarta Province. This is in accordance with Constitution Number 28 in 2009 Article 56 verses (3) and Regional Regulation of DKI Jakarta Province Number 15 in 2010 concerning Street Lighting Tax, and in accordance with the earmarking tax theory that earmarked tax is a tax whose expenditure is for special purposes ([Rosdiana & Irianto, 2012](#)).

Structurally, the earmarking tax policy in DKI Jakarta Province is formulated by an authorized institution, namely Bappeda (Regional Development Planning Agency), where Bappeda DKI Jakarta Province is an institution that has authority in policy formulation which includes planning for the development of facilities and infrastructure in DKI Jakarta Province.

Therefore, the earmarking tax policy on street lighting tax in DKI Jakarta Province is considered to have been appropriate and has been effectively implemented where the earmarking tax policy on street lighting tax has been made by an institution that authorized in the formulation of policies, and has been made to fund the need for providing public street lighting in DKI Jakarta Province, so that it has been able to solve problems related to efforts to provide street lighting in DKI Jakarta Province.

### **b. Right Implementation**

The accuracy of implementation can be said to be effective if the process of cooperation is carried out between actors implementing policies, namely cooperation between governments, government and society, as well as with the private sector has been going well, and the division of tasks and authority given is appropriate. Based on the results of interviews that researchers have conducted, it can be seen that the implementation of the earmarking tax policy on street lighting tax in DKI Jakarta Province involves cooperation with various parties, namely Cooperation between governments such as Cooperation between Bapenda, BPKD, Bappeda, and Dinas Bina Marga, as well as cooperation with private parties, that is, Cooperation between Bapenda and PT PLN has been going well. The implementers of this policy also understand and know the respective roles, duties, functions, and authorities that have been given in the implementation of the earmarking tax policy on the street lighting tax.

Therefore, the earmarking tax policy on street lighting tax in DKI Jakarta Province is considered appropriate and has been effectively implemented because it is in accordance with the main tasks and authorities of each agency that plays a role in the earmarking tax policy on street lighting tax in DKI Jakarta Province.

**c. Right on Target**

Constitution Number 28 in 2009 Article 56 verses (3) and Regional Regulation of DKI Jakarta Province Number 15 in 2010 Article 11, is the legal basis of the earmarking tax policy on the street lighting tax in the DKI Jakarta Province where the laws and regional regulations both explain that the proceeds from the street lighting tax revenue are partly allocated for the provision of street lighting.

Based on the results of interviews that researchers have conducted, it can be seen that the earmarking tax policy on street lighting tax in DKI Jakarta Province is in accordance with the expected target, which is that it has been used to fund various activities in the provision of public street lighting, such as for the procurement of street lighting, activities maintenance, as well as bill payment activities for public street lighting, and there is no conflict between interrelated regulations. The target of the earmarking tax policy on street lighting tax in DKI Jakarta Province is considered to be quite good, where the level of existing public street lighting is deemed to be bright enough, and there has been an increase in the quality of public street lighting using smart system LED lamps.

However, for the public, the target of the earmarking tax policy on street lighting tax in DKI Jakarta Province is considered not to be effective enough. The community considers that good public street lighting is only found in urban areas, main roads, and tourist areas only. Meanwhile, for densely populated/slum areas, public cemetery areas, as well as on small streets, the existing public street lighting is still considered inadequate, and there are even areas where public street lighting is not installed.

Therefore, the earmarking tax policy on street lighting tax in DKI Jakarta Province is considered appropriate and has been effectively implemented because it is in accordance with the target of the earmarking tax policy on street lighting tax, namely to fund the provision of street lighting in DKI Jakarta Province, and there are no conflicts between related regulations. that is Constitution Number 28 in 2009 Article 56 verses (3) and Regional Regulation of DKI Jakarta Province Number 15 in 2010 Article 11.

**d. Right Environment**

In policy implementation, there are two most decisive environments, namely the internal policy environment and the external policy environment. A policy is said to be effective if the interaction in the coordination process is carried out between the policy's internal environment and the policy's external environment has been going well. Based on the results of interviews that researchers have conducted, it is found that the interaction in the coordination process carried out by the internal policy environment is the interaction that is carried out between the policy-making institution, namely Bappeda and the policy implementing agency, namely Bapenda, BPKD, and the Bina Marga Office in carrying out the earmarking tax policy on The road lighting tax in DKI Jakarta Province has been running very well and effectively. Then, when viewed from the external policy environment, the community also has a good influence in the implementation of the earmarking tax policy on the street lighting tax in DKI Jakarta Province. Role of people who are obedient in paying electricity bills which include paying street lighting taxes are a good factor in increasing street lighting tax revenues which are useful for providing street lighting in DKI Jakarta Province. The majority of people who do not understand and do not know about the levy of the street lighting tax and the earmarking tax policy do not become an obstacle to the effectiveness of the earmarking tax policy on the street lighting tax. The implementation of the earmarking tax policy continues to run very well because it has been carried out well by the agencies in the internal policy environment.

**e. Right Process**

Policy effectiveness is also measured by the accuracy of the process in policy implementation, that is:

1. Policy Acceptance, which is indicated by the actors implementing the policy, namely Bapenda, BPKD, and the Bina Marga Office who understand the earmarking tax policy on street lighting tax as a task that must be carried out.
2. Policy Adoption, which is indicated by the policy implementing actors, namely Bapenda, BPKD, and the Bina Marga Office which have accepted the earmarking tax policy on street lighting tax as a task that must be carried out
3. Strategic Readlines, which is shown by all actors implementing the policy, namely Bapenda, BPKD, and the Highways Office, who have understood, accepted, and are ready to implement the earmarking tax policy on street lighting tax as a task that must be carried out in order to fulfill the provision of street lighting in DKI Jakarta Province.

Earmarking Tax on street lighting tax is closely related to the level of increase in street lighting tax revenue and the need for local governments to fund expenditures related to the provision of street lighting. With the earmarking tax policy, it is hoped that the activity of providing street lighting in DKI Jakarta Province can be carried out properly so that it is able to meet various needs in the activity of providing street lighting.

**Table 2**  
**Allocation of Street Lighting Tax Funds for the Provision of Public Street Lighting in DKI Jakarta Province in 2018-2020**

<b>Year</b>	<b>Tax revenue Street Lighting (Rp)</b>	<b>Shopping for Street Lighting (Rp)</b>	<b>Allocation percentage PPJ(%)</b>
2018	787.107.000.016	943.486.861.696	119%
2019	814.112.934.989	737.660.727.569	90%
2020	778.749.530.103	283/165.847.202	36%

Source: BPKD DKI Jakarta Province

**Table 3**  
**Effectiveness Value Classification Criteria**

<b>percentage</b>	<b>Criteria</b>
Ebove 100%	Very effective
90%-100%	Effective
80%–89%	Effective enough
60%-79%	Less effective
Below 60%	InEffective

Source: ([Ramadhani et al., 2020](#))

Based on table 3 above, it can be seen that the effectiveness of the allocation of street lighting tax funds for the provision of public street lighting in DKI Jakarta Province from 2018 to 2019 has been said to be effective, where the amount of the allocation of these funds has exceeded 90%, with an achievement of 119%. with a very effective category for 2018, and 90% with an effective category for 2019. However, for 2020 it is said to be ineffective because the amount of the allocation of street lighting tax funds for the provision of street lighting in DKI Jakarta Province is only 36%.

The obstacle in this research is that contextually the earmarking tax policy on street lighting tax in DKI Jakarta Province does not run optimally, where the source of funding in the allocation of budget funds for the provision of public street lighting is not yet specific. Then another obstacle

is the lack of firmness of the earmarking tax policy related to guaranteeing the availability of budget funds. Efforts must be made to overcome obstacles in the effectiveness of the earmarking tax policy on street lighting tax as an effort to provide street lighting in DKI Jakarta Province in 2018-2020, that is by improving the financial administration process and forming a supervisory team in the implementation of budgetary fund allocation activities for the provision of street lighting in DKI Jakarta.

## **CONCLUSION**

Based on the results of the research, discussion and interpretation that have been carried out, and with reference to the theory used, the researcher can draw the conclusion that the effectiveness of the earmarking tax policy on street lighting tax as an effort to provide street lighting in DKI Jakarta Province in 2018-2020 is based on the theory of effectiveness of Riant Nugroho in the form of the right policy, the right implementation, the right target, the right environment, and the right process has been running well and effectively.

However, for society the right target of the earmarking tax policy on street lighting tax in DKI Jakarta Province is not yet effective enough because there is still a lack of street lighting due to the uneven installation of public street lighting in the DKI Jakarta Province. Then, the effectiveness of the earmarking tax policy on the street lighting tax as an effort to provide street lighting in the DKI Jakarta Province in 2018-2020 when viewed based on the criteria for the effectiveness of the allocation of street lighting tax funds for the provision of public street lighting in the DKI Jakarta Province in 2018 to 2019 has been determined. said to be effective where the amount of the allocation of funds has exceeded 90%, namely with an achievement of 119% in the very effective category for 2018 and 90% with an effective category for 2019. As for society, the right target of the earmarking tax policy on street lighting tax in DKI Jakarta Province is not yet effective enough because there is still a lack of street lighting due to the uneven installation of public street lighting in the DKI Jakarta Province. Then, the effectiveness of the earmarking tax policy on the street lighting tax as an effort to provide street lighting in the DKI Jakarta Province in 2018-2020 when viewed based on the criteria for the effectiveness of the allocation of street lighting tax funds for the provision of public street lighting in the DKI Jakarta Province in 2018 to 2019 has been determined. said to be effective where the amount of the allocation of funds has exceeded 90%, namely with an achievement of 119% in the very effective category for 2018 and 90% with an effective category for 2019. However, for 2020 it is said to be ineffective due to the amount of the allocation of funds from the street lighting tax for the provision of public street lighting is only 36%.

The obstacles that occur in the effectiveness of the earmarking tax policy on street lighting tax as an effort to provide street lighting in DKI Jakarta Province in 2018-2020 are contextually the earmarking tax policy in DKI Jakarta Province does not run optimally, where the source of funding in the allocation of budget funds for the provision of street lighting is not yet specific. Then another obstacle is the lack of firmness of the earmarking tax policy related to guaranteeing the availability of budget funds.

Efforts that can be made to overcome obstacles in the earmarking tax policy on street lighting tax in DKI Jakarta Province in 2018-2020 are by improving the financial administration process and

forming a supervisory team in the implementation of budgetary fund allocation activities for the provision of street lighting in DKI Jakarta Province.

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