



Results of Achieve the Effectiveness of Regional Revenue Agency in Local Tax Services in Barru District

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ARTICLE INFO

ABSTRACT

Keywords:

Local tax,
Regional income,
Effectiveness

The midst of the many needs for regional financing and the complexity of the needs of the citizens, of course, the regional government must be able to explore its own financial sources as an autonomous region so that the implementation of government functions can run effectively and efficiently, namely in the field of government and services to the community. In Indonesia itself over the last few years, tax revenue has increased significantly, both in nominal and as a percentage of the total state revenue. On the other hand, in general, the percentage of taxpayers is still very small compared to the total population in Indonesia. In this study, the author uses Scott's theory. In analyzing the effectiveness of regional revenue agency in local tax services in Barru district, "there is a demand to achieve the effectiveness of tax services which the researcher divides into three variables: outcomes, process, and structure and on this topic the researcher will describe the achievement of the effectiveness results of the regional revenue agency in service delivery. Local taxes in the district of Barru the above theory is used as a tool to analyze the problems that exist in this study. Based on the results of the study that the process of paying taxes in the district of Barru is also fairly convoluted so that it is a factor in people's laziness in paying taxes, in fact an integration of the tax payment system has been carried out within the scope of Bappeda but there are many obstacles such as the lack of human resources in this program and knowledge on the ongoing basis of the ease of paying taxes through applications, Bappeda is also expected to be productive in innovating, for example collaborating with banks in order to facilitate tax services, because PBB taxes are now available through the application, they do not have to come directly.

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1. Introduction

In the process of public service and the determination of a policy in government for the development of an area, the role of public administration is very important. In this regard, Public Administration has an important role in the welfare of the people of a country through mechanisms that are reflected in public policies. The definition of Public Administration itself is a social science discussion that studies three important elements of state life which include the *legislative, judicial, and executive* institutions as well as matters relating to the public which include public policy, public management, development administration, state goals, and ethics. regulate state administrators. In simple terms, public administration is the study of how to manage a public organization by taking into account three important elements, namely the public, private, and community sectors.

This study includes the bureaucracy; preparation, implementation, and evaluation of public policies; local government; good governance, even the current developments have covered the public (publicness) or commonly known as public value (public value). As a result of global changes, public

administration will experience fundamental changes, especially the role and orientation to be achieved. In this global era, we see the growth and development of an increasingly efficient and effective system of public administration and government. A shift in roles has begun to occur where the government's functions in various aspects of life have shifted from the government's very large role towards encouraging public/private institutions to take a large part in carrying out service functions to the community (Revida, E., Hidayatulloh), AN, Soetijono, IK, Hermawansyah, A., Purba, B., Tawakkal, MI, & Asmarianti, 2020). This has implications for the government's desire to empower the community and increase participation in development. Changes in the role of public administration will always be in line with the dynamics of the community where the state administration system is located. The development of public administration will be greatly influenced by the conditions of the development of demands and aspirations and the service needs of the community which tend to always be dynamic. Thus, the meaning of public administration as a vehicle for administering state government that must serve the public must be truly understood by state government administrators. Community participation must be included in the process of producing public good or services by developing partnership and togetherness patterns and not merely being served. For this reason, the capacity of the community must be strengthened (empowering rather than serving), public trust must be increased and the opportunity for the community to participate must be increased. (Diyah Ayu Pangestuti, Dra. Maesaroh, 2018).

Regional tax is one of the revenues of a region, in increasing the source of regional revenue revenue can be done through the intensification and extensification of regional taxes and levies. Tax is a mandatory contribution paid by the people to the state without direct contra-achievement and will be used for the benefit of the government and the general public (Mardiasmo, 2011). Tax is a mandatory contribution of the people to the state that is owed, either as an individual or a business entity that is coercive under the law, without getting a direct reward and is used for the needs of the state for the greatest prosperity of the people. Tax payments are a manifestation of the obligation and participation of taxpayers to participate directly and jointly in carrying out state financing and national development. In accordance with the philosophy of tax law, paying taxes is not only an obligation, but is the right of every citizen to participate and participate in state financing and national development. State revenue from the tax sector is the most important source of state revenue, apart from the oil and gas sector.

For the government, tax in the budget aspect is used to finance government needs, and in the aspect of regulating or regularend it is a tool to control and carry out government policies in the social and economic fields (Mardiasmo, 2011, p. 4). The philosophy of taxation is from the people for the people, meaning that sources of income from the people are used to finance services to the people, because the people who make the biggest contribution, it is the people who are the most important to be served. A region is said to be able to carry out autonomy properly if the region has the authority to be able to explore the financial potential in its area, manage and use its own finances in order to finance its government activities (Patria Artha Journal of Accounting & Financial Reporting, 4(1), 1- 12. Akhmad, A., Romadhoni, B., & Diana, 2020). Thus, the dependence on funding from the central government is relatively very small. So the main source of finance in an area is of course expected from the original regional income such as taxes. Broadly speaking, regional income accounts consist of three groups, namely Regional Original Income (PAD) which consists of Regional Taxes and Regional Levies, Balancing Funds and Other Legitimate Regional Income. Based on Law 23 of 2014 concerning Regional Government and Law Number 33 of 2004 concerning Financial Balance between the Central Government and Regional Governments, as well as in the Barru Regency Regional Government Regulation No. 4 of 2011 concerning Regional Taxes in Barru Regency, the original source of regional income PAD consists of on: (1) Regional Tax Revenue; (2) Receipt of Regional Levies; (3) Revenue from the Management of Separated Regional Assets; and (4) Other Legitimate Regional Original Income.

Income from tax revenues originating from the people is a real contribution in supporting the financing of government administration. This of course must be a concern of the government, the people as contributors to state financing should receive good service from the government, so that

there is a significant relationship, meaning that the higher the community's contribution in paying taxes, the service to the community must also be higher. The success of implementing regional autonomy is determined by several things, including; (1) the degree of dependency of the regional government to the central government is low, both in terms of planning and in the provision of finance, (2) the ability of local governments to encourage economic growth in their regions (growth from inside), and (3) the ability of the government to regions in reducing the level of inequality and poverty in their regions (Central Bureau of Statistics of South Sulawesi, 2019).

According to (Mardiasmo, 2011, p. 134) Effectiveness is a measure of the success or failure of achieving the goals of an organization to achieve its goals. If an organization achieves its goals, then the organization has been running effectively. Effectiveness indicators describe the range of consequences and impacts (outcomes) of program outputs in achieving program objectives. The greater the contribution of the resulting output to the achievement of the specified goals or objectives, the more effective the work process of an organizational unit.

The problem of effectiveness in tax management in an area is influenced by several factors, generally influenced by factors of awareness and compliance in the community as tax actors or taxpayers. One form of awareness of paying taxes that encourages taxpayers to pay taxes is the awareness that taxes are a form of participation in supporting the development of the country. The government in this case must provide an understanding to the public regarding the very important tax regulations, this will encourage public awareness, especially taxpayers, to fulfill their tax obligations. in line with the results of research (Masruroh & Zulaikha, 2013) which states that knowledge and understanding of tax regulations is a process for taxpayers to know and apply this knowledge to pay taxes. External and internal factors influence tax management in supporting regional income. Taxpayer compliance is influenced by the awareness and understanding of the taxpayer itself.

The government's efforts to improve welfare are threatened because the level of tax compliance indirectly affects the availability of revenue for state spending (J, 1999). As an element of state revenue, taxes have a very large role and are increasingly being relied on for development purposes and government spending. Infrastructure development, subsidies, payment of state employees, construction of public facilities are financed from taxes. Of course this is a problem in optimizing income in the tax sector, and this must be considered by the local government so that this source of revenue can be optimized or maximized. Local taxes which include various types and various tax rates-, as regulated, are basically wrong. one of the most promising potentials for the region as a source of regional revenue that is able to become a support for financing various regional development and expenditure needs as well as the implementation of public services and social welfare.

2. Research Methods

This research is a qualitative field research. Qualitative research is an approach that is also called an investigative approach because researchers usually collect data face-to-face and interact with people at the research site. The author uses a qualitative method because in this study, the author describes the research results obtained in the field. After the data is collected, the presentation of the data uses descriptive techniques, namely research methods that seek to describe and interpret objects as they are.

Qualitative research emphasizes the depth of data obtained by researchers. Qualitative research begins with assumptions and the use of an interpretive/theoretical framework that shapes or influences the study of research problems related to the meanings imposed by individuals or groups on a social or human problem. In the qualitative research model, the problem of a research will be interpreted by using the assumptions of the researcher and the interpretation of each researcher with the existing concept or theory approach. The type of data used by the author in this study is primary and secondary data. Primary data obtained by the author from interviews in the field while secondary data in the form of supporting data obtained by the author in the field such as documents and reports. In addition, books and the results of previous research are also used as a reference for the author in compiling research results.

After the data is collected, then perform the processing of the data that is adjusted to the needs of the analysis being carried out. The initial process of data processing begins with *editing* each incoming data. After the *editing* process, the *coding* process is carried out, namely classifying the informant's answers according to various kinds. In the research process, after the data has been collected and obtained, the next important step is to conduct analysis. In data analysis techniques, it does not merely describe, but also provides sufficient understanding and explanation.

3. Result and Analysis

State revenue from the tax sector is the most important source of state revenue, apart from the oil and gas sector. Income from tax revenues originating from the people is a real contribution in supporting the financing of government administration. This of course must be a concern of the government, the people as contributors to state financing should receive good service from the government, so that a significant relationship occurs, meaning that the higher the community's contribution in paying taxes, the service to the community must also be higher.

Local governments must be able to explore their own financial sources in order to carry out their functions effectively and efficiently, namely in the field of government and service to the community. The determination of taxes as a source of regional revenue is determined on a strong legal basis, namely by law, in particular the law on regional government as stipulated in Law Number 23 of 2014 as well as on the financial balance between the center and the regions as stipulated in the Act. Number 33 of 2004. With the enactment of this law, regions are given greater authority to regulate and manage their own households as the potential and wealth produced by the regions no longer has to be handed over to the center, but most of it remains the property of the region of origin.

Land and building tax receipts in accordance with real conditions. From the target approach (outcomes), the effectiveness of land and building tax receipts at the Barru Regency Bapenda is said to have not reached the revenue target, the actual amount of land and building tax revenue is still far from the set target, this is because conditions in 2019 to 2020 were hit by the covid outbreak. so that tax payments are not so optimal that the business community who should pay taxes is now not fully paying because of the epidemic that occurred. Likewise, other taxes such as hotel and restaurant taxes whose development is fluctuating, this is regional income in terms of taxes that cover each other, for this reason, a commitment from Bapenda is needed so that the development of tax payments can meet the targets set, such as in the table below the development of regional tax revenues from 2018, 2019 and 2020:

Table 1
Development of Regional Tax Revenues from 2018, 2019 and 2020

No	JENIS PAJAK DAERAH	2018		2019		2020	
		TARGET	REALISASI	TARGET	REALISASI	TARGET	REALISASI
1	2	5	6	7	8	9	10
1	Pajak Hotel	50,000,000	33,605,500	50,000,000	28,446,000	20,000,000	26,364,000
2	Pajak Restoran	200,000,000	340,408,264	250,000,000	766,432,394	395,500,000	807,866,360
3	Pajak Hiburan	15,000,000	9,995,000	15,000,000	29,273,000	15,575,000	11,175,000
4	Pajak Reklame	150,000,000	158,729,250	200,000,000	97,603,750	200,000,000	205,108,500
5	Pajak Penerangan Jalan	5,200,000,000	6,245,049,371	5,500,000,000	6,649,602,237	5,500,000,000	6,929,679,185
6	Pajak Pengambilan Bahan Galian Golongan C	10,000,000,000	3,128,237,539	2,650,000,000	5,257,372,180	1,855,000,000	2,054,857,189
7	Pajak Parkir	-	-	-	17,600,000	3,000,000	625
8	Pajak Bumi dan Bangunan	5,500,000,000	5,323,612,219	5,500,000,000	4,921,452,999	5,500,000,000	4,892,275,357

No	JENIS PAJAK DAERAH	2018		2019		2020	
		TARGET	REALISASI	TARGET	REALISASI	TARGET	REALISASI
9	(PBB) Pajak Bea Perolehan Hak atas Tanah dan Bangunan (BPHTB)	2,300,000,000	2,725,046,555	2,600,000,000	2,624,814,773	1,820,000,000	2,516,465,760
JUMLAH		23,415,000,000	17,964,683,698	16,765,000,000	20,392,597,333	15,309,075,000	17,444,416,351

The factors that can hinder the effectiveness of building land tax receipts at Bapenda Barru Regency are the lack of understanding of taxpayers about the importance of Land and Building Taxes in supporting development, resulting in low awareness of taxpayers in paying Land and Building Taxes, lack of tangible evidence of taxes. which is paid in improving the welfare of the community, the lack of activeness of the apparatus in billing, the lack of socialization of taxation procedures and procedures to taxpayers, the apathy of the people themselves in paying taxes, the lack of understanding of the community in managing changes to the SPPT, and dual ownership which of course affects on the realization of tax revenues, namely not being able to reach the predetermined target.

Based on the results of the study that the process of paying taxes in the district of Barru is also quite convoluted so that it becomes a factor in people's laziness in paying taxes, in fact an integration of the tax payment system has been carried out within the scope of Bappeda but there are many obstacles such as the lack of human resources in this program and knowledge. With regard to the ease of paying taxes through applications, Bappeda is also expected to be productive in innovating, for example collaborating with banks in order to facilitate tax services, because PBB Tax is now available through the application, it does not have to come directly. The strategy is always pursued every year, actually in this tax case there are 2 important things, namely tax intensification and extensification. In the tax intensification program, tax strategies are usually inserted, including, as previously mentioned, we made it easier to pay taxes, starting last year for payments (PBB) through applications. then Bapenda cooperated with Bank Indonesia, although the payment process was still running through barcode scanning such as e-money (Ovo, etc.).

In the context of problems in the context of government outcomes, in this case, it is necessary to improve the implementation of systems and procedures related to local tax collection based on the provisions of the applicable legislation. The quantity in this case the tax collection officers needs to be increased and the quality in this case the knowledge needs to be improved also for the ongoing collection of systems and procedures that are able to provide better results. Likewise, facilities and infrastructure need to be considered and given to tax collectors for the smooth collection of taxes. In addition, work motivation is also very necessary to be given to tax officers in carrying out their duties, it is also necessary to intensify supervision in ensuring the consistency of the implementation of tax collection systems and procedures based on applicable laws and regulations, both direct and indirect supervision. This is to avoid fraud and collusion between taxpayers and tax collection officers by authorized officials or representing the leadership of the organization in this case the Head of the Regional Financial Management Office of Barru Regency.

4. Conclusion

Based on the description of the results regarding the results of achieving the effectiveness of the new district's local tax service, developments in public services, the development of tax payments seems to fluctuate so that since 2018-2020 the nine local taxes in the new district cover each other, from what has been targeted the amount of tax per year sometimes not realized, especially in 2020, this is due to the impact of the previous covid. Therefore, in terms of human resources from Bapenda, sometimes they are overwhelmed in carrying out their main duties and functions in the context of tax services.

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