

Effectivity of Regional Transportation Agency on Barru District Tax Service

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Abstract. Amid the many regional financing needs and the complexity of citizen needs, of course, local governments must be able to explore the potential as an autonomous region so that the implementation of government functions can run as it should be to be more effective and efficient, both from governance and from its services. In Indonesia itself, during the last year, the revenue from taxes has increased significantly in the nominal amount or percentage of the total amount of state revenue. On the other hand, the average taxpayer is still very low when juxtaposed with the total population in Indonesia. In this study, the authors used Scott's Theory. In writing the Efficiency of the Regional Revenue Agency in The District Tax Service Barru demands to achieve the success of the Effectiveness of Tax Services, which researchers divide into three variable outcomes, processes, and structure. On this topic, researchers will outline the achievement of results from the Effectiveness of the Regional Revenue Agency on The Regional Tax Service in Barru Regency. The above theory is used to analyze problems in this study. Based on the results, paying taxes in barre regency is also reasonably convoluted. It becomes a factor of general laziness in paying taxes. It has been integrated tax payment system in the scope of bappeda but various obstacles such as lack of human resources. In this program and ongoing knowledge about the ease of paying taxes through the application, Bappeda is also expected to be productive in innovating, for example, working with banks to facilitate tax services, because UN Taxes can now be through the application does not have to come directly.

Keywords: Regional Transportation · Tax Service · Effectivity

1 Introduction

The conception of autonomy in a region, where the government has a vital role in regulating and managing regional households, including regional financial management, as stated in with the enactment of the Act, currently, the region is given more authority to regulate and manage its household as the potential and wealth generated by the area no longer has to be handed over to the center [1, 2]. Still, most of it remains the property of the home region. From the law, it is expected that later an area will be able to explore the potential sources of regional revenue in financing all regional development activities. Local government in carrying out its duties and functions and for regional development

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requires financing sourced from the potential acceptance of an area. Regional development based on regional autonomy itself is expected to see the resulting potential to not rely on the Central Government so that local revenues and local taxes become a source of finance that can be a significant income, of course, by the law. There is an increase in development every year with the increasing population. Daily needs become a problem because of the rise in funds to finance growth and society that conquers the government solving it [3].

Regional Tax is one in the revenue of a region. Increasing the source of income of the area can be done, among others, through intensification and extensification of local taxes and local levies [4]. Taxes are mandatory dues paid by the people to the state without direct contraprestasi and will be used for the government and the general public [5]. Taxes are the compulsory contribution of the people to the state owed, either as a private person or a business entity that is coercive under the law, without getting directly rewarded and used for the needs of the state for the maximum prosperity of the people. Tax payments embody the obligation and role of taxpayers to participate now and jointly carry out state financing and national development.

By the philosophy of tax law, paying taxes is an obligation and the right of every citizen to participate and participate in state financing and national development [6]. For the government, taxes in the budget aspect are used to finance government needs [7]. The element of regulating or regulating is a tool to control and carry out government policies in the social and economic fields [5]. The philosophy of taxes is from the people to the people, meaning that the source of income derived from the people is used to finance services to the people because the people who contribute the most are the most important to be served. A region is said to be able to exercise autonomy well if the area has the authority to be able to explore the financial potential in its place, manage and use its finances to finance its government activities [8, 9]. Thus the dependence on funding from the central government is relatively minimal. So the primary financial source in an area is expected from the area's income, such as taxes. The regional income account consists of three groups, namely Regional Original Income (PAD) consisting of Regional Taxes and Regional Levies, Balance Funds, and Other Legitimate Regional Incomes. Based on Law 23 of 2014 on Local Government and Law No. 33 of 2004 on Financial Balance between the Central Government and Local Government, as well as in the Regulation of the Government of The District Of Barru No. 4 of 2011 concerning Local Taxes of Barru Regency the source of income of pad area consists of (1) Local Tax Revenue; (2) Receipt of Regional Levy; (3) Receipt of Segregated Regional Wealth Management Results; and (4) Other Legitimate Local Original Income.

2 Research Methods

This research was conducted on agencies and tax targets that are qualitative. Qualitative research is an investigative approach conducted by researchers by collecting data face-to-face and interacting with people at the research site [10]. The author uses qualitative methods because, in this study, the author describes the results of research obtained in the field. After the data is collected, the presentation of the information uses descriptive techniques with research methods that seek to describe and interpret the object. Qualitative research emphasizes the depth of the data obtained by researchers. Qualitative

research begins with the assumption and use of an interpretive/theoretical framework that shapes or influences the study of research problems related to the meaning imposed by individuals or groups on a social or human problem. In qualitative research models, the research issue will be interpreted using the assumptions of researchers and the interpretation of each researcher with an approach to existing concepts or theories.

The author's types in this study were primary and secondary data. The author obtains preliminary data from interview results in the field, while secondary data is from supporting data obtained by the author in the area, such as documents and reports. In addition, books and previous research results are also used as references for authors in compiling research results. After the data is collected, the processing of the data is adjusted to the correctness of the analysis carried out. The initial process of processing data begins by editing every incoming information. After the editing process is done, the coding process classifies informant answers according to various kinds. After the data is collected and obtained in the research process, the next critical stage is the analysis. Data analysis techniques do not need merely elaborate but also provide sufficient understanding and explanation.

3 Result

3.1 Effectivity of Regional Revenue Agency on Barru County Tax Service

Barru District Revenue Agency has a significant task and authority in optimizing regional income through one of the local tax revenues, namely the Earth and Building Tax. But based on data obtained from the Barru Regency Regional Revenue Agency for the last five years, the income of earth and building taxes is not optimal. Many causes of taxpayer barriers even though the earth tax has been regulated by several regulations such as Law 23 of 2004 on local government [11].

3.2 Outcomes

Outcomes indicators are intended to identify changes in individuals or organizations that have been the object of some intervention, service, or regulation. However, outcome indicators are problematic in public organizations because those organizations are often unable to control their inputs, control other factors that influence outcome indicators, or buffer themselves from external actors with diverse views on which indicators are appropriate. It is thus difficult to determine whether the results measured by investigators are operative and comparable across the organization [12]. *Outcomes indicators* focus on the specific character of the objects executed by the organization, such as services and regulations, and what strategies are the performance of the organization's achievements. In addition, the results show how beneficial the organization benefits in creating effectiveness in an organization. The results indicator is not a pure indicator of performance quality because it reflects the efficacy of the work performed and the technological conditions and environmental characteristics of an organization's input and output. In general, outcomes can be interpreted as achievements resulting from the organization [13, 14]. In addition, outcomes also see results and see what benefits are generated. Based on the

study results, the effectiveness of regional taxes in Barru Regency, which is seen from the aspect of outcomes, shows a decrease in revenue every year from 2028 to 2021. This dramatically impacts the region's progress, which is not benny the more tax-conscious, the more advanced a region; this is because of the decentralization system that all forms of wealth and native income of the region back in the area itself or commonly called regional autonomy.

The effectiveness of the Barru Regency regional tax, as seen from the outcomes, shows a decrease in revenue per know from 2028 to 2021. This dramatically impacts the region's progress, which is not benny the more tax conscious, the more advanced apart; this is because of the decentralization system that all forms of wealth and local income return to the area itself, commonly called regional autonomy [15]. Local Taxes included in the Section of Regional Original Income (PAD) Of Regional Original Income can be viewed as conditions to reduce the dependence of an area to the center. Therefore, it is essential for Bapenda in carrying out tax services so that future achievements are more qualified or more effective in achieving their targets; P₁₀ becomes one of the sources of revenue that must be optimized for its role to be able to provide good services to the community and improve public facilities. The reduction and increase inadequate PAD contribution will determine the level of independence of local governments in the development of an area, so it does not always depend on assistance from the Central Government and provincial governments. Easy investment for the private sector will create the desired economic growth. There are several factors that cause the small contribution of PAD to the total revenue of districts/cities. There are still potential sources of income that can be dug up by the Regency/City Government but are beyond the authority of the Local Government.

The Government of Barru Regency, one of the receipts from PAD, in 2020 decreased compared to 2019, from 103 billion in 2019 to 101 billion rupiahs in 2020, or down by 2.47 persenprimaryhe primary sources of PAD include local taxes, local levies, the results of the management of separated regional wealth, and other legitimate PAD. The Table 1 shows that PAD's contribution to total regional revenue is dominated by local taxes and other legitimate PAD. Local tax contributions in 2020 decreased compared to 2019. While the assistance of the results of the management of separated regional wealth and other legitimate PAD has increased in 2020 compared to 2019, to 645 billion rupiahs in 2020 (Table 1).

Local tax contributions such as the Acceptance of Earth and Building Tax (UN) which is less than the target, the effectiveness of earth and building tax revenues in Bapenda Barru Regency is said to have not reached the revenue target, the amount of realization of land and building tax revenues is still far from the target set, this is because the conditions in 2019 to 2020 were hit by the covid 19 outbreak so that tax payments are not so optimal, People who have businesses that are supposed to pay taxes now do not fully pay because of the epidemic that occurred. Similarly, like other taxes such as hotel and restaurant taxes whose development is fluctuating, regional income in terms of taxes covers each other, for it is necessary to commit from bapenda so that the product of tax payments can meet the targets set, as in the Table 2 the growth of local tax revenues from 2018–2020: The value of local tax realization can be seen in the number below, which shows that in 2018 the completion of local tax revenues of the Barru district government

Table 1. Percentage of Realization of Government Acceptance of Barru Regency According to Type of Acceptance 2019–2020

<i>No</i>	<i>Type of Acceptance</i>	<i>2019</i>	<i>2020</i>
	<i>(1)</i>	<i>(2)</i>	<i>(3)</i>
	<i>Regional Reception</i>	<i>100,00</i>	<i>100,00</i>
	<i>Local Government</i>	<i>86,93</i>	<i>91,54</i>
	<i>Local Native Income (PAD)</i>	<i>9,60</i>	<i>10,14</i>
<i>1</i>	<i>Local Taxes</i>	<i>1,88</i>	<i>1,75</i>
<i>2</i>	<i>Regional Levy</i>	<i>0,81</i>	<i>0,55</i>
<i>3</i>	<i>Results of Managing the wealth of separated regions</i>	<i>0,87</i>	<i>0,89</i>
<i>4</i>	<i>Other legitimate PAD</i>	<i>6,03</i>	<i>6,94</i>
	<i>Balance Fund</i>	<i>64,99</i>	<i>64,56</i>
<i>1</i>	<i>Tax revenue share</i>	<i>0,74</i>	<i>1,06</i>
<i>2</i>	<i>Revenue share is not tax</i>	<i>0,55</i>	<i>0,41</i>
<i>3</i>	<i>General Allocation Fund</i>	<i>49,16</i>	<i>49,18</i>
<i>4</i>	<i>Special Allocation Fund</i>	<i>14,54</i>	<i>13,91</i>
	<i>Other legitimate income</i>	<i>12,23</i>	<i>16,85</i>
	<i>Regional financing receipts</i>	<i>13,07</i>	<i>8,46</i>

Table 2. Calculation of Tax Effectiveness of Barru Regency 2018–2019

Year	Target (rp)	Realization (rp)	Evektivitas (%)	Information
2018	23,415,000,000	17,964,683,698	77%	Less effective
2019	16,765,000,000	20,392,597,333	122%	Efektif
2020	20,392,597,333	17,444,416,351	86%	Less effective
Average Local Tax Effectiveness			162%	Efektif

has decreased local tax results, then in 2019 there was a significant increase, In general, local tax revenue in 2020 is almost as low as in 2018. Realization of the target of local taxes in 2020 resulted in a significant decrease, approximately 10% compared to 2018.

Table 3 shows that when viewed from its value, the realization of local taxes as a whole has ups and downs that show inaccuracies in achieving targets, it is very influential on the impact of the development of Barru Regency, if it is necessary to improve the system of local tax service processes so that in the future they will not meet the targets that have been determined, in addition, from the data it is still far from being said to be effective because the effectiveness of local taxes that describe the ability of local governments in obtaining local taxes with the targets that have been set.

Table 3. Calculation of The Effectiveness of Earth and Building Taxes 2018–2020

Year	Target (Rp)	Realization (RP)	Evektivitas (%)	Information
2018	5,500,000,000	5,323,612,219	97%	Less effective
2019	5,500,000,000	4,921,452,999	90%	Tidak Efektif
2020	5,500,000,000	4,892,275,357	89%	Less effective
Average Annual Tax on Earth and Buildings			177%	Efektif

In addition, if viewed in one of the regional taxes such as the Earth and Building Tax shows that Bapeda's inability to identify problems that result in the failure of the fulfillment of the target of three consecutive years, namely 2018–2020, the seriousness of Bapeda is expected in carrying out a comprehensive improvement so that the achievement of local taxes in the fulfillment of targets to be more effective in the local tax program.

One of the factors that occur and hamper the UN revenue process managed by Bapeda is because there is still a lack of tax returns from taxpayers who can support the sustainability of the development of an area. As for issues such as taxpayers who do not trust the government because of the lack of transparency, lack of socialization about procedures. The existence of apathy has an effect in the realization and target of the tax revenue itself.

3.3 Process

The Processes indicator measures the quantity or quality of work, effort, or output. Scott notes that process indicators are often more valid than results indicators because they are in fact operative, they reflect the actual goals of organizational actors, for organizations facing intense institutional pressures; for example, process indicators may just be the results sought. The planning and development carried out by Bapeda have been carried out according to the rules. The target and realization of local taxes can be seen from the comparison of the last 3 years. The importance of taxes as one of the receipts of a region and one type of tax levy regulated by the area is the earth and building tax, which consists of a private taxpayer/entity, with the obligation to pay only once a year.

Local Taxes in 2018–2020 are rationally measurable estimates, which can be achieved for each source of income, while budgeted spending is the highest limit of spending. For this reason, a number of policies related to regional revenue management, among others:

1. Simplification of voting administration systems and procedures by establishing taxpayer compliance with the growth of control and supervision coupled with the development of quality, convenience, accuracy, and speed of service at a low cost
2. Use the wealth of areas that have not been separated so as to generate income.
3. Strengthen regional revenue planning in accordance with regional sources of income from local taxes.
4. Developing potential sources of acceptance

5. Optimizing the receipt of existing sources of income in accordance with the provisions of the legislation and carried out in a planned manner according to economic conditions with regard to constraints, existing potential both sourced from local original income and those sourced from other receipts.
6. Growth of control and supervision of local tax collection as well as an increase in quality, ease, accuracy, and speed of service.
7. Strengthen regional revenue management control
8. Develop community-acceptable, participatory, responsible, and sustainable regional income policies

9 From the results of research that the process of managing local taxes by Bapenda still has not reached the target. This is due to the management of non-optimal such as taxpayer data that still has to be improved, socialization of local regulations about taxpayer awareness, there are still many people who do business without permission. Sanctions that are still relatively low make the community shirk its responsibilities.

The factors that affect the local tax collection process in Barru Regency, include:

Intensification of Local Tax Management Efforts that are intensified is in the form of an increase in Local Taxes. In order to increase Local Original Income (PAD), one of which is done through the management of local taxes and one type of local tax is Hotel Tax, Restaurant Tax, and Earth and Building Tax, etc. In order for the implementation of the local tax, collection can run smoothly, in the sense of the realization of its receipts can achieve the targets that have been determined, one of the efforts that must be made is the improvement of the administrative system. Extensive management of hotel taxes and restaurant taxes, earth and building taxes, etc. Escstensification efforts, namely efforts to explore and expand new sources, which have not previously been attempted or have not been regulated in local regulations to be established as a source of acceptance for local governments. From the understanding of efforts that are extensive, it contains the meaning that local governments can create a provincial regulation that regulates and establishes a source of income into regional income. The area is processed and decided jointly between the regional head and the legislative institution.

Based on the results of the interview that stated that not all taxpayer entrepreneurs in Barru Regency can be appropriately managed as a source of revenue from the local tax sector. From interviews conducted with the informants based on field observations, showed hotel and restaurant entrepreneurs, located in Barru Regency quite a lot, but who have been managed and contribute to the finances of the new area only a small percentage of the sources owned. This is then necessary for the improvement of the system, so that bapenda may be more actively down to the field to immediately identify the needs or things that need to be addressed because to achieve effective results, the proper process is necessary so that the achievement of target acceptance can be optimal.

Strategy is always pursued every year, actually in this tax case there are 2 essential things, namely, intensification and tax expansion. In the usual tax intensification program inserted tax strategies including as mentioned earlier, we facilitate tax payments, such as last year (UN) through payment of taxes through the application, although still few people make tax payments using the application this becomes an advancement if technology-based payments are developed, in addition, Bapeda cooperates with Bank Indonesia although the process is still payment through scans. Barcodes such as e-money.

Bapenda has tried that this tax collection can be effective Such as routine socialization to local government offices such as villages or village offices, in the socialization coupled with program information or introducing more modern tax-paying procedures so as to facilitate the community in paying taxes, in socialization bapenda informs that in the future there are two additional taxes in accordance with the 28th constitution of 2009 the addition is the nest tax. Bird wallets and underground water, seeing the potential of Barru regency in building a wallet nest business will be taxed in the public interest.

Bapenda also sometimes conducts public hearings on complaints related to this tax, even bapenda prepares an application such as Spam report application special community report if there are complaints or difficulties in making payments of course the community is asked to report in the application immediately, this makes it easier for the community, of course, the community no longer needs to bapenda office to solve the problem, even so, Bapenda employees sometimes also go down. Directly spacious and hear complaints from the people of Barru regency. In addition, community counseling is also essential in the implementation of the taxpayer program. During the pandemic period, socialization to the community became less, due to budget cuts that were diverted to handling covid-19. Namun before this pandemic sometimes the government went down to appeal to the awareness of taxpayers but the public was indifferent. In achieving the target of realization, of course, there are tricks, such as restaurant taxes carried out supervision, direct plunge, and other taxpayers should be socialized to villages/sub-districts.

In the restaurant and hotel tax Bapenda prepares an M-post Application, this application connects directly with bapenda but not all have, Bapenda only sees the potential to be paired this Application, the usefulness of this Application is the reporting of income and the amount of taxes to be paid but again there are obstacles such as many who do not enter the transaction anywhere, because of taxpayer awareness. This is what makes the taxes in the district of Barru uncertain or fluctuate. In the current era of modernization, of course, digitalization has become a necessity of good living for the government to be required to socialize the digitalization taxpayer movement, bapenda needs to innovate electronic-based digitalization system is also in the form of encouragement from the central government. The tax application that has been used is M-pos for hotel and restaurant taxes. Currently, Bapenda and Bank Sulselbar cooperate so that later all transactions will be attempted through electronics.

Local tax collection of course varies the process, for example, restaurant/hotel tax using selfassessment or M-pos, the community of restaurant owners or hotels themselves who write how much tax payment must be made, meaning that restaurant/hotel owners write how much their income per month, for example, a month 10jt cut 10%, collectors come to pick up there but the implementation is not thorough and Bapenda has not been severe in implementing application-based mechanisms so that hotel tax services/restaurant that should convey their tax results through the application are still not maximal. In addition to un taxes, Bapenda has prepared an application to facilitate the payment of UN taxes but this is still in the process of it happening because the funding of the procurement program does not yet exist.

Bapenda in the current tax collection mechanism assigns collectors to the public who have efforts to do direct billing and in the process, there is still a lack of honesty in paying taxes. One of the obstacles in the implementation of tax payments by the community is the

distance where the village is located from the city so that the district pays taxes through collectors or village devices such as village heads etc., so collectors and village heads are the ones who deposit their tax payments, this also includes community constraints for taxpayers who are not yet technologically literate which we know Barru Regency has low and high altitudes. So technology-based tax payments sometimes do not enter.

4 Conclusion

Local tax contributions such as the Acceptance of Earth and Building Tax (UN) which is less than the target, the effectiveness of earth and building tax revenues in Bapenda Barru Regency is said to have not reached the revenue target, the amount of realization of land and building tax revenues is still far from the target set, this is because the conditions in 2019 to 2020 were hit by the covid 19 outbreak so that tax payments are not so optimal.

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