

Government Management In Local Taxes Pandeglang District

Bayu Nurrohman
 Departement of Government Studies
 University of Sultan Ageng Tirtayasa
 Serang, Indonesia
bayu.nurrohman@untirta.ac.id

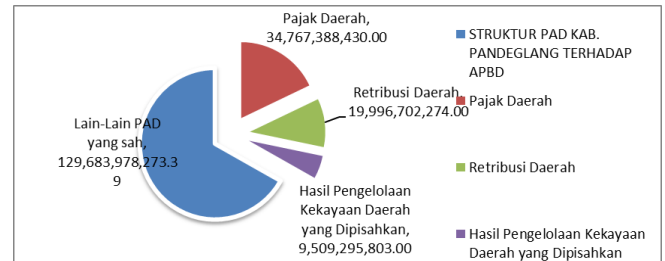
Abstract—This research study of management government exercised by government kabupaten pandeglang through the agency of local tax services kabupaten pandeglang. Research methodology uses the method the qualitative study with the approach descriptive. The research results show that: (1) matter the phase planning the risk management certificate agency sub district local tax services have been melaksanakan the planning activities to be carried out efficiently. This is proven by the provision of this program that has been defined in increase local tax revenue. Of the program the project because they think the local tax revenue which have already been stipulated, have a purpose, of the focal points of, and straegi of realistic and visionary in resolving problems the schools local taxes in addition to kabupaten pandeglang. (2) matter the phase the organizing of the , in the program the project because they think increase local tax revenue , bupati as well as their pandeglang and head of regional sub district local tax services has formed a team in carrying out the program will bring the. Squad formed with the basic task and apparent function so that it can help carry out their jobs well. (3) in stages of the implementation, strategy that has been set has been delivered well It is spotted with the progress of achievement of the program already started to show equity rah improvements in tax service on the community. But it was not maximum in the results because they had not been can reach the realization target this year. (4) the phase supervision, was already carried out well because regent carry out surveillance through the head services agency local taxes kabupaten pandeglang. While supervision of an agency of local tax services is to monitor program activities optimization an increase in local tax revenue of the team head of the program.

Keyword : Management Governing, Management, Local Taxes

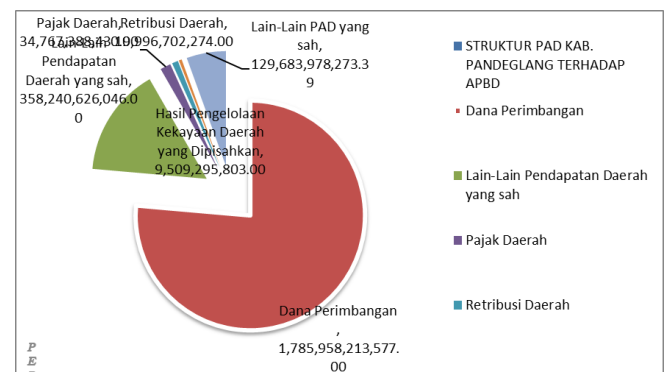
I. INTRODUCTION

Pandeglang Regency is one of the Regencies whose Original Regional Revenue is still relatively low. When compared with all Regencies / Cities in Banten Province, it is clear that Pandeglang is still far from the original local revenue. This shows that the ability of the region in this case the Pandeglang Regency Government has not been able to optimize the potential that exists to increase local original income, especially from the local tax sector and local retribution which for other regions is a high source of revenue compared to other regional revenue sources. Based on data from the regional budget (APBD) of the regency. Pandeglang fiscal year 2017 (Pandeglang district regulation number 1 in 2017 about the regional revenue and expenditure budget of Pandeglang district. 2017 and Pandeglang district regulation number 1 in 2017 about the translation of the Pandeglang district revenue and expenditure budget 2017 fiscal year) presented data on total

original income area is Rp. 193,957,364,780.39 (one hundred ninety three billion nine hundred fifty seven million three hundred sixty four thousand seven hundred eighty point thirty nine rupiah). To better be able to describe these conditions, can be seen with pictures with the following details:



From the description of the distribution of original revenues of Pandeglang district ta. 2017 as the data shows, the contribution of regional tax to PAD (in the APBD) is Rp. 34,767,388,430.00 or 17.93% or (1.49%) of the APBD of Pandeglang Regency amounting to Rp. 2,338,156,204,403.39) this means that the contribution of regional taxes to the PAD component is still very low compared to revenue from the regional levies sector and other legitimate PADs (regional cash giro services, deposit interest income, tptgr, tax penalty revenues etc.). Generally the tax sector is more dominant than the levies sector in financial management where the tax sector is the main contributor in revenue from PAD:



In recent years there has indeed been an increase in the amount of original regional income, but not significant, this is a problem because actually when viewed from the potential that exists in Pandeglang Regency, it is actually possible to get high amounts of regional original income. The problem identification of researchers is that there has not

been done optimally by the Pandeglang district government in an effort to increase local original income, one of which is to increase revenue from the tax sector. From the problems that have been explained above which are also supported by existing data and facts, researchers see the Pandeglang Regency government is less than optimal in carrying out hotel tax intensification in increasing local revenue. This is the background of researchers to make a study with the title: "Government Management in Regional Tax Management in Pandeglang Regency"

II. LITERATURE REVIEW

Management has an important role in mobilizing all organizational resources in achieving goals effectively and efficiently. Therefore, in running an organization, all kinds of planned activities are very concerned with management, and management is very closely related to leadership, interpersonal roles, information providers and decision making so that the management process can be carried out in accordance with the desired goals.

Based on the explanation above, it can be seen that management is seen as a process starting from the planning, organizing, mobilizing to supervision stages. To run an organization properly, there are activities that are patterned based on the rules that have been formulated or planned. Each organization must have a predetermined goal, so even with government organizations have a predetermined goal, then in achieving the goals set therein a systematic series of activities is arranged so that these goals can be achieved in an orderly, effective and efficient manner. Based on a rule that has been formulated, in carrying out its duties, the government requires planning, organizing, mobilizing and carrying out its tasks.

Every organization must have a set goal, and in achieving its stated goals a systematic set of activities is arranged so that these goals can be achieved in an orderly, effective and efficient manner. Implementation of activities that are systematic and operational of the role attached to them in achieving this goal is called a function.

Management function means all activities carried out to achieve the goals set in a way that is arranged in such a way and systematically so that the objectives can be achieved in an orderly, effective, and efficient manner (Salam, 2002; 12) George R.Terry, quoted by Handyaningrat[1], said that management has 4 functions abbreviated as POAC acronyms, namely:

1. Planning (Planning), which is a selection that relates to reality - reality, makes in using assumptions related to the future (future) in describing and formulating the proposed activities with full confidence to achieve the desired results .
2. Organizing, i.e. determining, grouping and organizing various activities deemed necessary for the achievement of objectives, assigning people in these activities, by determining appropriate physical environmental factors, and showing the relationship of authority delegated to each individual assigned to carry out these activities.

3. Actuating, which is an effort for all group members to work willingly and passionately to achieve goals in accordance with planning and organizing efforts.
4. Supervision (controlling), which is the process of determining what must be completed, namely: implementation, evaluation of implementation, if necessary take corrective actions so that their implementation remains in accordance with the standards [1].

Based on the opinion above, it can be said that management can be interpreted as a process, which is a series of actions, activities, or work that leads to certain targets. Through the use of both science and art such as, ability and proficiency in carrying out tasks, have a high taste in the development of all sectors, and have a distinctive appearance as a ruler or leader. Therefore, the term management is known as the core leadership, while as the core of leadership is decision making. To carry out a series of actions can be identified.

III. METHODS

This study intends to examine how Government Management in Regional Tax Management in Pandeglang Regency. In analyzing these problems an appropriate methodology is needed so that researchers can find the right answers in answering research questions.

Qualitative research is an approach to understanding and deepening the meaning of individuals or groups in social and human problems. In addition, qualitative research begins by using assumptions and interpretive frameworks or theories that can shape or influence the study being studied (Creswell, 2014).

In qualitative methods, reality is seen as something that has many dimensions, a unified whole and changeable. So usually, the research plan is not prepared in detail and certainly before the research begins. For this reason qualitative notions are often associated with data analysis techniques and writing research reports. The reason the authors chose to use qualitative methods is because by using this research method the writer can describe an object of research and the writer can also observe more specifically the problems that occur so that knowledge at a certain time can be explained in more detail and find solutions to solve problems that arise.

Another reason why the authors chose a descriptive approach is because using descriptive research methods allows the writer to be able to clearly describe how government management in managing local taxes in Pandeglang Regency.

IV. DISCUSSIONS

A. Planning in Pandeglang District Tax Management

A Good planning must be able to answer all of these things. Planning as a management function serves as a guideline in activities to achieve organizational goals. In addition, planning can fail, one of which is caused by the inability of the planner to formulate a plan.

This study analyzes the management of local taxes in Pandeglang Regency. In researching the planning process in managing local taxes in Pandeglang Regency, researchers

want to examine how the Pandeglang Regency Government plans in carrying out local tax management in Pandeglang Regency.

Pandeglang Regency Government makes a program or policy plan as an effort to manage the Pandeglang Regency regional tax. In 2017, the Regent of Pandeglang through the Regional Tax Service Agency rolled out a program called "optimizing the increase in regional income" as an effort in managing local taxes.

The optimization program for increasing local revenue is a program included in the strategic plan of the Pandeglang District Tax Service Board in order to achieve the vision of the Regional Tax Service Agency itself, namely excellent service in managing local tax towards fiscal independence in 2021. This program is carried out with a variety of activities in the context of optimizing regional tax management. In achieving a condition where an increase in local revenue receives a large contribution from local taxes, what must be done is to optimize the process of managing local taxes.

In a plan, it must also set the targets to be addressed. The target of the program for optimizing the increase in regional income is ultimately to have an impact on increasing revenue from the local tax sector which is achieved through improving the process of managing local taxes in Pandeglang Regency.

To achieve the desired goals and objectives of the optimization program for increasing local tax revenue as an effort by the Government of Pandeglang Regency to manage local tax management, a strategy was made in planning for the implementation of good local tax management. The first strategy is to optimize the local tax potential. The goal of this goal is to update the data on potential local taxes. Valid local tax potential data will increase local revenue because the collection of taxpayers is clear and there is no potential for missed taxes.

The second strategy is to improve the quality of local tax services. This strategy is to achieve the goal of increasing information technology-based regional tax services. The goal of this strategy is the availability of a regional tax management application system. And the indicator of this target is an increase in the quality of information technology-based regional tax services.

The development of technology and information in the era of globalization has led to significant changes in various fields. In this case technology and information is very important in carrying out a job or activity, especially in an agency. So that it can affect aspects of life both in economic terms and the development of agencies in the future. In line with this, it is necessary to create an information system that is the management of the local tax at the Regional Tax Service Board of Pandeglang Regency. The presence of a web-based regional tax management information system is expected to be a solution in order to solve tax management problems that are often faced by tax officials at the Pandeglang Regency BPPD Office.

The third strategy is the intensification and extensification of local taxes. This strategy is to achieve the goal of optimizing local taxes. The goal is to increase tax revenue.

Tax extensification is carried out by increasing the number of

registered taxpayers and expanding tax objects in the administration of BPPD, while tax intensification is carried out by focusing on optimizing revenue collection and tax revenue on tax objects and subjects that have been registered in the administration of the Regional Tax Service Agency. In order to increase taxpayer awareness in fulfilling their tax obligations, the BPPD carries out tax dissemination efforts and information through counseling, tax awareness and care campaigns, while to increase taxpayer compliance, particularly in overcoming problems of resistance or avoidance of passively fulfilling tax obligations, minimization efforts carried out by sweeping, checking and supervision. However, to overcome the problem of active tax resistance or avoidance, the BPPD conducts law enforcement efforts through tax collection

Based on the description of the plan above, the researcher can analyze that the planning made by the Pandeglang Regency Government through the Regional Tax Service Agency in the management of regional taxes is in accordance with the stages of good planning. In the planning of local tax management has included the basic rules of planning a program, the goals to be addressed, the objectives of the program to be carried out, then the strategy to be taken and the determination of time and work procedures to be carried out. Planning that has been made is good but according to the researchers there are still shortcomings in determining the objectives of the plan.

B. Organizing the Regional Tax Management in Pandeglang Regency

In terms of organizing the optimization program to increase regional income, Pandeglang District Head has formed several teams in the effort to manage regional taxes consisting of the Regional Tax Examining Team. While specifically for the Land and Building Tax on Rural and Urban, Pandeglang District Head formed the UN-P2 Data Update Team, the UN-P2 Examining Team, the UN-P2 Management Team, and the UN-P2 Collection and Revenue Collection Coordination Team.

The Regional Tax Examination Team was formed on the basis of the law of Pandeglang District Regulations Number 37 of 2015 concerning Procedures for Regional Tax Examinations. Regional Tax Auditors are Civil Servants in the Regional Government Environment or experts appointed by the Regent or appointed officials who are given the task, authority and responsibility to carry out Regional Tax Examinations.

While within the internal scope of the Pandeglang Regency Tax Service Board, the Head of the Pandeglang Regency Tax Service Agency also formed an optimization team to increase regional revenue through a decree from the Head of the Regional Tax Service Agency. This team consists of all officials and implementing staff in the Regional Tax Service Board of Pandeglang Regency. Activities related to scope From the division of labor above, it can be seen that each team formed in the local tax management process in Pandeglang Regency has different duties and responsibilities in terms of their authority. But between one team and another team there is a coordination relationship that must

always run in the context of synergy in the effort to achieve the realization of the local tax target each year. Activities related to the implementation of the regional tax revenue optimization program are carried out by the local tax revenue optimization team. While the regional tax audit team formed by the Regent of Pandeglang works to examine the local tax revenue carried out by the local tax revenue optimization team.

In managing PBB-P2 Tax, the team formed by the Pandeglang District Head in this case is the UN-P2 Data Update Team, the UN-P2 Examining Team, the UN-P2 Management Team, and the UN-P2 Collection and Acceptance Implementation Coordination Team. The regional tax revenue optimization team is coordinated and led by the Head of the Pandeglang Tax Service Agency, Panduatlang Regency as the coordinator of the Pandeglang district tax management team. Thus it can be seen, the members of each team in carrying out their duties are coordinated directly by the coordinator of the Pandeglang regency's regional tax management team, the Pandeglang District Tax Service Board.

Based on the results of the researcher's explanation above, the researcher is of the opinion that the organizing carried out by the Pandeglang Regency Government in the management of Regional Taxes in the Pandeglang Regency through the optimization team has increased the local revenue, because it has fulfilled all aspects needed in carrying out the programs that have been set in the optimization program for increasing revenue area. The division of labor has also been clearly established. So there is no overlap between the team formed by the Pandeglang District Head and the team formed by the Head of the Regional Tax Service Board of Pandeglang Regency.

C. Implementation by Pandeglang Regency Government in Regional Tax Management

The first strategy is to optimize the local tax potential. The goal of this goal is to update the data on potential local taxes. Valid local tax potential data will increase local revenue because the collection of taxpayers is clear and there is no potential for missed taxes.

In an effort to improve the taxpayers' potential data, the first step carried out by the Regional Tax Service Agency of Pandeglang Regency is to conduct a study of the revenue potential that is used as an illustration of the overall regional income potential. This is done so that the Pandeglang Regency Government has a scientific picture of the amount of potential revenue that can be used as a tax object in all districts

But looking at the results that occur in the field, researchers argue that the results of the study of the potential income of this tax object can not be optimally carried out because it only provides an overview of the potential for income, while to determine the tax object, it must carry out a quotation test or census of regional income against all potential taxpayers that exist in Pandeglang District. To follow up the tax potential data from the study results, it is necessary to update the data collection. To get a valid amount of potential tax, the optimization team increases local revenue to verify data updates through the registration and data collection process.

The second strategy implemented by the Regional Tax Service Agency through the local tax increase optimization team is to improve the quality of local tax services. This strategy is to achieve the goal of increasing information technology-based regional tax services. The goal of this strategy is the availability of a regional tax management application system. And the indicator of this target is an increase in the quality of information technology-based regional tax services.

The development of technology and information in the era of globalization has led to significant changes in various fields. In this case technology and information is very important in carrying out a job or activity, especially in an agency. So that it can affect aspects of life both in economic terms and the development of agencies in the future. In line with this, it is necessary to create an information system that is the management of the daerah tax at the Regional Tax Service Board of Pandeglang Regency. The presence of a web-based regional tax management information system is expected to be a solution in order to solve tax management problems that are often faced by tax officials at the Pandeglang Regency BPPD Office.

In improving information technology-based regional tax services, Pandeglang Regency has implemented efforts to create several management information systems that support local tax management. Some information systems that are built in local tax management are: Virtual Text, SIMPada, e-SPTPD, e-BPHTB, and SIMPBB-P2 PBB-P2 information system is an information system developed to carry out the management of PBB-P2. SIM PBB-P2 is an application that integrates the business management process of PBB-P2 administration which includes Registration activities; Data collection; Assessment; Determination; Reception; Billing; Service; and Objection.

The management of the PBB-P2 information system is carried out by the PBB-P2 management team that carries out the task of coordinating with related parties in the preparation of the management of PBB-P2 & BPHTB, carries out the guidance of the PBB-P2 SIM and the operational technical implementation of PBB-P2 and BPHTB, Performs Services, Data Collection, Data Processing, Appraisal, Collection and Receipt, and Preparing facilities and infrastructure for the implementation of PBB-P2 BPHTB management. Perform the steps needed for the implementation of PBB-P2 and BPHTB management with the approval and direction of the Regent and Regional Secretary. Meanwhile, to update the data in the UN-P2 information system is carried out by the UN-P2 data updating team whose task is to collect data on tax subjects and objects in the context of maintaining the UN-P2 SIM database.

While in supporting information technology-based services, Pandeglang Regency Government cooperates with BJB Bank as a public body to optimize information technology to facilitate services for taxpayers (WP) in fulfilling their obligations. On that basis, BJB launched payment of the Land and Building and Rural and Urban Tax (PBB-P2) through an online system. The third strategy is the intensification and extensification

of local taxes. This strategy is to achieve the goal of optimizing local taxes. The goal is to increase local revenue from the tax sector.

Tax extensification is carried out by increasing the number of registered taxpayers and expanding tax objects in Pandeglang Regency. In carrying out this strategy, the Regional Tax Service Board is in the process of discussion with the Regional Parliament of Pandeglang Regency regarding efforts to revise the Regional Regulation of the Regency of Pandeglang Number 1 of 2011 concerning Regional Taxes. The Regional Paak Service Agency is working on the process of expanding the tax object categories that can be taxed.

Revenue from just one object, namely from the entertainment tax, can be very significant in increasing regional income. Because now there are so many entertainment places that have sprung up in Pandeglang Regency. Places of entertainment that have not been taxed are many bathing places now in Pandeglang. This bathing place has a lot of visitors when seeing the current trends. Hot spring baths are also many visitors so it should be taxed by the government of Pandeglang Regency.

Although the extensification effort is carried out only by expanding the tax object, but the process of this activity is quite long because it begins with direct observation activities by the optimization team to increase local tax revenue, in this case the registration tax object verification team that conducts a direct tax census in order to explore the potential tax that has not optimized beforehand.

While the tax intensification is carried out by focusing on the activities of optimizing the extraction of income and tax revenues on tax objects and subjects that have been registered in the administration of the Regional Tax Service Board. In order to increase taxpayer awareness in fulfilling their tax obligations, BPPD carries out tax dissemination efforts and information through counseling, tax awareness and awareness campaigns.

Meanwhile, to increase the compliance of taxpayers, especially in overcoming the problem of resistance or avoidance of passively fulfilling tax obligations, minimization efforts are carried out by sweeping, inspecting and supervising. However, to overcome the problem of active tax resistance or avoidance, the BPPD conducts law enforcement efforts through tax collection.

D. Supervision of Regional Tax Management in Pandeglang

Supervision is very important in every joint activity that aims to prevent as early as possible the occurrence of deviations, wastes and failures in achieving goals. Pandeglang regency's tax management supervision is carried out by the Pandeglang Regent. Supervision is carried out both directly and indirectly. Direct supervision is carried out by conducting quarterly evaluations through evaluation meetings with teams related to Pandeglang district tax management. Meanwhile, indirect supervision is carried out by receiving reports on the achievements of the Pandeglang district tax target which are reported quarterly. While internal supervision within the internal scope of the Regional Tax Service Board, conducted direct supervision by the Head of the Agency. The Head of the Agency as the

leader in the agency has the duty to oversee the performance of all employees related to the implementation of the main duties and functions of all apparatus in the Regional Tax Service Board.

Supervision related to the implementation of the optimization program for increasing regional revenue is also carried out directly by the Head of the Pandeglang Regency Tax Service Board as the party that issues a Decree to form several teams in achieving the program's objectives, namely the creation of good regional tax management in order to increase regional revenue through the regional tax sector. Supervision is carried out every month by holding a coordination meeting which addresses the number of achievement of the target each month. While the accountability of the Head of the Tax Service Board to the Regent of Pandeglang was carried out by submitting a report on the realization of the achievement of the regional revenue target submitted quarterly. Supervision is carried out by the Regent of Pandeglang indirectly in coordination with the Head of the Regional Tax Service Agency, while direct services are also often carried out by carrying out unannounced inspections to the Regional Tax Services Agency Office by directly monitoring the actual conditions regarding the implementation of the program in the context of increasing local revenue through the sector local tax.

V. CONCLUSION

From the results of the study discussed in the previous chapter by researchers, the researcher can conclude the results of the study as follows:

In the planning stages the Regional Tax Service Board has carried out planning activities well. This is evidenced by the existence of a program that has been established in increasing local tax revenue. Optimizing local tax revenue programs that are set, have goals, objectives, and realistic and visionary strategies in solving local tax problems in Pandeglang Regency

In the organizing stage, in the optimization program for increasing local tax revenue, the Pandeglang Regent and the Head of the Regional Tax Service Board have formed a team in implementing the program. The team is formed with clear main tasks and functions so that they can carry out the task well.

In the implementation stage, the established strategy has been implemented properly. This can be seen by the progress in the achievement of the program which has begun to show the direction of improvement in tax services to the community. But it is still not maximized in results because it has not been able to achieve this year's target realization.

In the supervision stage, it has been implemented well because the Regent carries out supervision through the Head of the Regional Tax Service Board of Pandeglang Regency. While the supervision of the Regional Tax Service Agency is to monitor the activities of the optimization program to increase local tax revenue from the head of the program team.

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