Optimization Strategy of Motorized Vehicle Tax (PKB) in Support of Increasing Local Revenue (PAD) (SWOT Analysis Approach) at UPT Pare-Pare Regional Revenue Service

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Abstract
This study aims to review, analyze and interpret the description of the implementation of local tax collection in particular the PKB Motor Vehicle Tax and Motor Vehicle Transfer Fee and analyze the barriers that occur to further determine strategic steps in an effort to optimally increase local tax revenue. The research used in this research is descriptive method with a qualitative approach. The informants in this study were determined to be two, namely key informants and key informants. The data analysis technique used in this study is to use a SWOT analysis, IFAS Matrix, EFAS Matrix and SWOT Matrix. The results showed that the Bapenda UPT Parepare Region is currently in quadrant I where the strategy that must be applied in this condition is to support an aggressive growth policy (growth oriented strategy) in the form of: 1. Optimizing services, 2. Law enforcement and sanctions and 3. Improving the tax administration system

Keywords: strategy; optimization; tax; PAD.

INTRODUCTION
The development of regional independence potential through Original Local Government Revenue (PAD) can be reflected in the ability to develop the potential and participation of the community through taxes and user charges. In the era of fiscal decentralization and regional autonomy, the function and role of taxes as a source of state revenue is very important. In line with this, regional independence in managing regional finances increasingly plays a role and is needed (Suwarno & Suhartiningsih, 2008; Leghari & Aswan, 2018).

The increase in the regional fiscal capacity of South Sulawesi Province is basically the optimization of regional revenue sources, one of which is the increase in Original Local Government Revenue (PAD). Important steps that must be taken by local governments to increase regional revenue include calculating and exploring the potential of real PAD sourced from Regional Taxes.

Law Number 28 of 2009 as a revision of Law of the Republic of Indonesia Number 34 of 2000 Concerning Regional Taxes and Regional Levies, contains basic provisions that provide guidance on policies and directives for regions in carrying out local tax collection and levies. Furthermore, the South Sulawesi Provincial Government established arrangements to guarantee the stipulation of general regional taxation procedures and regional levies by issuing the South Sulawesi Governor Regulation Number 83 of 2010 concerning Regional Taxes and Regional Regulation Number 10 of 2010 concerning Motor Vehicle Tax (PKB) and Vehicle Transfer Fee Motorized (BBN-KB).

This provision seems to close the space for the provincial government to manage PAD
resources, especially from the local tax sector. Thus the effort to reduce regional dependence on the
central government through transfer funds is to optimize local tax revenue through strategies that are
deemed appropriate. Therefore, the arrangement for the distribution and utilization of taxation and
regional levies is carried out proportionally and fairly according to the authority granted to the
regional government.

Based on this thinking, as a PAD collecting agency, the Regional Revenue Office
(DISPENDA) must be able to show its participation in the regional development process through the
vision of "Leading in the management of regional income and the provision of services to the
community". This vision is a guiding direction to stimulate optimal performance based on the
existing potentials, opportunities, challenges and demands. To realize this vision, the DISPENDA
Mission was established namely; Increasing acceptance of Regional Revenues as a source of funding
for government administration, development and society, Improving service quality and revenue
management, Improving the performance of Apparatus and Organizational Resources, Increasing
public awareness to fulfill their obligations as taxpayers to Regions / Countries, and Improving
operational coordination and control.

In supporting the achievement of the Mission, DISPENDA of South Sulawesi Province has
the main task of formulating operational policies and implementing some of the authority of
provincial decentralization and authority in the area of regional revenue management as well as the
main Initiator and implementer of South Sulawesi Regional Revenue and Expenditure Budget
(APBD).

In striving to increase tax revenue (PKB), DISPENDA with related agencies has
implemented several public service strategies including; Improve coordination with related agencies
at the SAMSAT Office, especially with the Police and PT. Jasa Raharja by conducting raids on
motorized vehicles that have not yet paid taxes, implementing a PKB payment system on line
through the Samsat Link facility, making mobile Samsat models to potential sub districts and
conducting direct socialization to the public through brochures, pamphlets, billboards and banners.
which is written information about the importance of paying taxes and the benefits of these taxes on
development.

However, there are still some obstacles in the process of achieving the revenue targets set
annually. This is indicated by the fact that the past 4 years have not always been reached 100%
Specifically for the 2015 Fiscal Year and the 2017 Fiscal Year. If the annual target is not achieved, it
will have another impact on the amount of revenue sharing between the provincial and district / city
governments where the ratio is 70% for the Province and 30% is part of the Regency / City. These
conditions cause the region to potentially lose the source of local tax revenue that should have been
received in the Year.

On the other hand the amount of Motor Vehicle Tax (PKB) arrears has continued to increase
in the last five years. The data shows that in 2014 the UPT of Pangkep Region Revenue had the
number of Vehicles Not Re-Enrolling in the amount of 41.8 billion, in 2015 43.2 billion, in 2016
46.1 Billion, 2017 54.1 billion, and in 2018 59.08 billion.

Therefore, to increase the maximum Motor Vehicle Tax (PKB) revenue, efforts and strategic
steps are needed so that the operational activities of tax revenue collection become more efficient
and effective, which in turn will have an impact on increasing revenues in the Regional Tax while
contributing significantly to the Increase. Regency/City Original Local Revenue (PAD) in the future.
Based on this, this study aims to analyze the factors related to the main strengths and weaknesses,
both internal and external factors, which influence the acceptance of PKB Tax in the Pare-pare
Regional Revenue UPT.
LITERATURE REVIEW

SWOT Analysis

Solihin (2017) suggests that one of the most durable and widely used situational analysis tools by companies in conducting strategy formulations is SWOT analysis (strengths, weaknesses, opportunities, and threats). The results of the SWOT analysis are the identification of the company's distinctive competencies that come from the company's internal resources and capabilities as well as a number of opportunities that the company has not yet utilized, for example due to deficiencies in the company's internal capabilities.

SWOT analysis is the systematic identification of various factors to formulate a company's strategy. This analysis is based on logic that can maximize strengths and opportunities, but simultaneously minimize weaknesses and threats (Rangkuti, 2016).

Efforts to Increase Local Taxes

According to Suwarno & Suhartiningsih (2008), efforts to increase regional capability, especially revenue in the region's original revenue must be carried out continuously by all parties in the regional government, so that the region's original revenue continues to increase. Regional governments are expected to increase PAD to reduce regional dependence on funding from the center, thereby increasing regional autonomy and breadth. An important step that must be taken by local governments to increase local revenue is to calculate the potential of local own-source revenue. Optimizing PAD will have implications for increasing collection of local taxes and regional levies, because the biggest contributor to PAD is the two components.

Meanwhile, according to Soesastro (2005) in general, the efforts that need to be made by the Regional Government in order to increase regional income through the optimization of intensification of local tax collection and levies, among others can be done by ways of (1) broadening the revenue base, (2) strengthening collection process, (3) increase supervision, (4) increase administrative efficiency and reduce collection costs, (5) increase revenue capacity through better planning.

RESEARCH METHOD

Type of Research

This type of research used in this research is descriptive in nature, which tries to depict in depth an object of research based on facts that appear as they are.

Sampling Technique

The population in the research community who take care of taxation (Tax Officers) who deal directly with 12 people and 30 people taxpayers. The sample used in this study is a saturated sample.

Data Collection Method

In this study the required data can be obtained by:
A. Observation is a technique used to obtain the required data through direct observation of the object under study
B. Interview is a technique used to obtain in-depth information to complete data from observations
C. Questionnaire is to get data through the results of distributing questionnaires to respondents and in the end can get numbers
D. Documentation, namely to obtain data through certain official records, certain documents (financial statements)

Data Analysis Method

In qualitative research, data analysis is an activity after the data from all respondents or other data sources are collected, the characteristic of quantitative analysis is always related to numbers.
Presented in a form that is more easily understood by users of the data. Descriptive analysis is used to help researchers describe the characteristics of the variable under study or summarize the results of observations of research that have been done without making conclusions.

Analysis Technique Importance Performance Analysis (IPA) is a descriptive technique introduced by Martilla and James (1977). Analysis Method The IPA analysis technique is carried out to identify the performance and interests and expectations of port users to the quality of Benuo Taka Port in the development of water areas by measuring the level of suitability obtained from the results of comparisons between component performance level scores and port user interest / expectation score levels on those components obtained from the calculation results per component on the questionnaire. Conformity level is the result of comparing the performance level score with the expectation level score. In this method there are two variables represented by variable X and variable Y, where variable X is the level of performance, and variable Y is the level of expectation. After the value of each component is obtained a comparison is done by subtracting between expectations and reality. If the reality (performance) is greater than the expectations shown by a positive number, the service provided is not optimal. Conversely, if the expected value is greater than the fact indicated by the negative value, the service provided is optimal.

EMPIRICAL RESULTS

Table 1. Calculation of Ratings and Weights of Strength Variables

<table>
<thead>
<tr>
<th>No</th>
<th>Indicator</th>
<th>Amount</th>
<th>Rating</th>
<th>Weight</th>
<th>Weight x Rating</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Tax verification (NIOP, subject and tax object) is accurate</td>
<td>51</td>
<td>4</td>
<td>0,14</td>
<td>0,59</td>
</tr>
<tr>
<td>2</td>
<td>Legislation on local taxes is available and relevant to local needs</td>
<td>50</td>
<td>4</td>
<td>0,14</td>
<td>0,56</td>
</tr>
<tr>
<td>3</td>
<td>There are Regional Tax Collection Service Offices available in each district / city</td>
<td>55</td>
<td>5</td>
<td>0,15</td>
<td>0,68</td>
</tr>
<tr>
<td>4</td>
<td>The registration, identification and financial administration system has been based on information technology with an online system</td>
<td>56</td>
<td>5</td>
<td>0,15</td>
<td>0,71</td>
</tr>
<tr>
<td>5</td>
<td>Very varied forms of administration / tax payment services</td>
<td>52</td>
<td>4</td>
<td>0,14</td>
<td>0,61</td>
</tr>
<tr>
<td>6</td>
<td>The services provided prioritize local wisdom</td>
<td>50</td>
<td>4</td>
<td>0,14</td>
<td>0,56</td>
</tr>
<tr>
<td>7</td>
<td>Using the One-Stop Administration System</td>
<td>55</td>
<td>5</td>
<td>0,15</td>
<td>0,68</td>
</tr>
</tbody>
</table>

Source: Research Results, 2019

Based on the calculation results for each indicator as shown in Table 1 shows that respondents gave ratings 4 (high) and 5 (very high) with weights of 14 percent and 15 percent. The indicators that get a rating of 5 (very high) are:

a. Availability of Regional Tax Collection Service Offices spread in each district / city.
b. The registration, identification and financial administration system has been based on information technology with an online system.
c. Use of the One-Stop Administration System.

Table 2. Calculation of Ratings and Weights of Weakness Variables

<table>
<thead>
<tr>
<th>No</th>
<th>Indicator</th>
<th>Amount</th>
<th>Rating</th>
<th>Weight</th>
<th>Weight x Rating</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Human resources have not been maximized in the professional management of regional income</td>
<td>35</td>
<td>3</td>
<td>0,15</td>
<td>0,43</td>
</tr>
<tr>
<td>2</td>
<td>Capacity, effectiveness and efficiency of work units in providing excellent quality services in tax services have not been maximized</td>
<td>40</td>
<td>3</td>
<td>0,17</td>
<td>0,56</td>
</tr>
<tr>
<td>3</td>
<td>Transparency and accountability of regional revenue management systems and procedures have not yet been realized</td>
<td>43</td>
<td>4</td>
<td>0,18</td>
<td>0,65</td>
</tr>
<tr>
<td>4</td>
<td>Systems and Procedures in the Service have not been maximally enforced</td>
<td>41</td>
<td>3</td>
<td>0,17</td>
<td>0,59</td>
</tr>
<tr>
<td>5</td>
<td>The tendency for favoritism in the provision of servants</td>
<td>29</td>
<td>2</td>
<td>0,12</td>
<td>0,30</td>
</tr>
<tr>
<td>6</td>
<td>Human resources are not yet comparable with the working area and range of services</td>
<td>48</td>
<td>4</td>
<td>0,20</td>
<td>0,81</td>
</tr>
</tbody>
</table>

Source: Research Results, 2019
Indicators of perceived weakness (3) by respondents are:

a. Human resources have not been maximized in the professional management of regional income.
b. Capacity, effectiveness and efficiency of work units in providing excellent quality services in tax services have not been maximized.
c. The System and procedure in the Service has not been maximally enforced.

In addition to being perceived as being moderate, there are also indicators that are perceived as being 2 (low) as a tendency for favoritism in giving servants so they need to get attention in the future.

In the meantime, indicators of transparency and accountability of systems and procedures for regional revenue management have not yet been realized and human resources have not been proportionate to the Area of Work and Coverage of Services perceived by Bapenda 4 (high) staff.

![Quadrant Strategy Diagram]  
**Figure 1. Quadrant Strategy**

By observing the results of the mapping on each variable or factor strengths, weaknesses, opportunities and threats, the strategy chosen to increase the increase in PKB and BBN-KB revenues at the UPT Pare-pare Regional Revenue is a growth strategy.

Related to the growth strategy as found in the SWOT analysis in Figure 1, the strategic steps taken to increase the acceptance of CPD are as follows:

a. Service optimization (Intensification and Extensification)
b. Law enforcement regarding sanctions
c. Improving the Tax Administration System

**DISCUSSION**

Local governments as providers of KB and BBN KB services are always demanded for their ability to improve the quality of services, able to set service standards that have the dimension of maintaining quality of life, protecting the safety and welfare of the people. Quality of service is also intended so that all people can enjoy the service, so as to maintain the quality of public services which means guaranteeing the rights of citizens. In connection with findings in research that are still low such as employee discipline to be immediately improved even though it is sourced from information provided by respondents when receiving services.

The concept of excellent service is a model that is applied to improve service quality,
especially in the public sector. Excellent service is a strategy to realize a quality culture in public services. The orientation of excellent service is the satisfaction of the service user community. Building excellent service must start from realizing or increasing the professionalism of Human Resources (HR) to be able to provide the best service, approaching or exceeding existing service standards (Sudaryanti, 2004).

One pattern of excellent service that has been implemented by local governments is one-stop service, namely; the pattern of public services carried out in an integrated manner by several relevant government agencies in accordance with their respective authorities.

Efforts to optimize public services carried out by the government bureaucracy is not an easy job as it turns the palm of the hand given the renewal concerns various aspects that have been entrenched in the bureaucratic circle of our government. Among those aspects are bureaucratic culture which is not conducive which has long colored the mindset of bureaucrats since the colonial era first (Aisyah, 2009).

Another strategy that can be applied by local governments to increase revenue from PKB and KB fuel is the improvement of the tax administration system. This is demanded to be able to meet the target of sustainable tax revenue and demands for reform that develop in the community (Prakosa, 2003). Besides that, tax administration is expected to be able to overcome the turbulence of the problems faced in order to realize an effective and efficient tax administration. This means that tax administration plays an important role in determining an effective taxation system (Ardiyati, 2018).

Problems in the tax administration system in developing countries in general including Indonesia are outdated procedures and human resource problems. For this reason, it is necessary to improve the tax administration system. According to Nasucha (2004), an important requirement for improving tax administration is to simplify the tax administration system, strategy and commitment.

With the improvement of a simpler tax administration system, it is expected that tax administration can be carried out more neatly controlled, simple and easily understood by both the public and tax officials (Fahmi, 2013). It is undeniable that the actual success in local tax revenue is greatly supported by the implementation of good and efficient regional tax administration. Improvements to the taxation system related to registration and determination and billing procedures (Rahayu, 2009).

The improvement efforts in the registration and determination procedure carried out by UPTD Pare-pare have led to positive things. This is proven by making improvements in all areas including speed in the time of registration and determination, simplification of counters, the use of information technology such as the use of computers in the service process and system development and collection procedures and payments such as information about motor vehicle tax via SMS.

Changes to the registration and determination mechanism by prioritizing simplicity is one part of the improvement in the tax administration system that has been and will always be done to improve service quality. This increase is in line with the opinion of Nasucha (2004) that taxpayer compliance can be improved through improved tax administration.

The strategies carried out by the Pare-pare Revenue UPT in improving the tax administration system were apparently not accompanied by awareness of taxpayers to pay their taxes. In the field implementation, it turns out there are still many taxpayers who are in arrears so that they require billing actions.

Taxpayer billing is part of the tax administration. Implementation of a motor vehicle tax collection system in the Pare-pare Region UPTD, is carried out by issuing Regional Tax Assessment Letter (SKPD), Underpayment Tax Assessment Letter (SKPDKB), Correction Decree, Regional Tax Bill (STPD), Local Tax Assessment Letter Add (SKPDKB) and Forced Letter sent directly by UPTD employees to the taxpayer address. This is based on Government Regulation of the Republic of Indonesia Number. 74 of 2011 concerning Motor Vehicle Tax Chapter IV Article 14 paragraph 1 and 3.
CONCLUSION

Based on the results and discussion, it can be concluded that in general the performance of Bapenda or UPTD Pare-pare in providing services to the public is related to motor vehicle tax and high motor vehicle transfer fees. Bapenda staff have understood the needs of every user of the services provided in this case the PKD and BBN KB taxes. This is indicated by the average value for the 13 indicators with a value of 4.0. This achievement was obtained because of the serious efforts of all Bapenda staff who also constantly made changes according to the needs of service users. It is recommended to always prioritize aspects of justice, discipline, a sense of responsibility in providing services to the community.

REFERENCE


