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Implementation of Duties and Functions of the Regional Revenue Agency of Minahasa Regency

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Abstract

Maintenance of local users, always connected with adequate finance, in order to meet the needs of the development of the area for the well-being of the community. As for increasing the local income, by leveraging the local real income in this case the local tax collection. As for the purpose of this research to find out, analyze the function of the Regional Revenue Agency of Minahasa district in the process of tax collection of catering houses, with the aim of maximizing the original income of the district Minahase district as well as to analyze any obstacles in the implementation of the functions of the regional income agency in Minahsa district to maximize the local income in this case, the collection of food tax. This research method uses qualitative methods. The use of this research is as an input material against bapenda to maximize the local income as well as some information from the informants cause of low income due to the masses there are taxpayers who do not pay taxes even there are who avoid paying taxes, then the lack of ability to work in the District Revenue Body of Minahasa District.

Keywords:
functions of the regional revenue authority; dining house; tax collection

Introduction

Public Policy is an action set by the government with the aim of being related to certain problems that are adjusted to solving public problems. The government has made and passed several policies, but most people are not sure whether the policies are well implemented or successful. in order to bring about changes that meet the expectations of society. In truth, the purpose of making policies is to implement them. When the policy is implemented, a policy evaluation must be carried out regarding the conditions that occur after the policy is implemented [1]. Public policy consists of three main activities, namely policy formulation, policy implementation and monitoring and evaluation of policy implementation. Policy implementation is the stage where policies are fully implemented to achieve goals.

According to Sudarsono [2] in his book Public Policy Analysis, Implementation is an activity related to the completion of a job with the use of tools, to obtain the results of the desired goal. The level of implementation is so important because nation-building policies are just a wish list without implementation. According to Solichin [3], Implementation is an action taken by individuals or officials, government or private groups assigned to achieve the objectives set out

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in the policy decision. Implementation refers to the activity, action, action, or mechanism of the implementation system. It is not just an activity; it is an activity that is planned and carried out to achieve goals [4].

The Minahasa Regency Regional Revenue Agency (BAPENDA) certainly has expectations or goals, so that what is planned can be achieved. To realize a goal, an agreement strategy is needed, the plan needs to be realized in implementation. Implementation is always related to planning, the purpose of implementation itself is to achieve the desired goals in planning or policies that have been designed. Based on Minahasa Regency Regional Regulation Number 1 of 2021 [5] concerning the establishment of the organizational structure of the Regional Revenue Agency, it has Duties and Functions that affect the achievement of the vision and mission, namely with the Vision: Minahasa is advanced in economy and culture sovereign, just and prosperous. Mission :1. Improve the development of cultured and competitive human resources 2. Realize economic independence by encouraging the agriculture, fisheries and tourism sectors 3. Realize regional development with the principle of sustainable development of the Regional Revenue Agency. with the task of the Regional Revenue Agency is to assist the Regent of Minahasa in implementing regional government in the field of Regional Revenue. and has a function:

a. Formulate technical policies in the field of Regional Revenue;
b. Carry out guidance and supervision in the field of Regional Revenue;
c. Establish procedures and procedures for services in the field of Regional Revenue;
d. Controlling and evaluating the implementation of activities in the current year based on plans and realizations as material in the preparation of programs in the year berikutnya;

The Regional Revenue Agency in increasing local revenue is regulated in Law No. 23 of 2014 concerning local government [6]. Regional Original Revenue is revenue obtained by the region which is levied based on local regulations in accordance with statutory regulations.

To increase local government revenue, there needs to be an important role for the government to focus more on carrying out its duties and functions, especially since local taxes are a source of local revenue (PAD), which is the most important source of income for local governments to carry out their functions in maintaining the stability of the national economy, through budget policies in helping the wheels of government, and regional development. However, based on data on the number of restaurants in Minahasa Regency, namely 92 tax restaurants in the data, in fact, the results of the research still found 40 taxpayers who did not pay taxes, so that local revenue did not reach the target, therefore the duties and functions of the regional revenue agency to increase local revenue, especially restaurant taxes, are not fully maximized.

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On that basis, it is important to study this matter, to see what phenomena cause the Regional Revenue Agency to not carry out its functions properly. Based on the problems that occur in the Office of the Regional Revenue Agency of Minahasa Regency, the researcher is interested in conducting research with the title "Implementation of Duties and Functions of the Regional Revenue Agency of Minahasa Regency".

Research Methods

The method used in this research is descriptive qualitative method [7] with the background of the Implementation of Duties and Functions of the Minahasa Regency Regional Revenue Agency. Qualitative methods are used to obtain more in-depth data, namely obtaining data based on facts in the field, which are experienced, felt, and thought by participants / data sources [8].

By using indicators, namely policy standards, communication, resources, employee performance. The main research instrument in this study is the research itself, for others the authors themselves go down to make observations, interviews, data collection, and analyze data [9]. Some of the tools used are notes, field notes, recording devices and cameras for documentation. There are two types of data used in this research, namely primary data and secondary data. Primary data is data obtained from the results of fieldwork such as observations and interviews of several respondents and informants related to the problem under study. Meanwhile, secondary data is data obtained from other supporting sources such as books, journals, draft laws and websites. Data collection techniques through direct observation, interviews, and documentation. The data analysis technique uses an interactive analysis model according to [10], which includes: data reduction, data presentation, and data verification.

Results and Discussion

Policy Standard

Policy standards talk about rules or norms, which are in the form of formal documents that make criteria for methods and processes. Standards in a policy are needed, so that in implementing the policy does not deviate from the policy objectives that have been determined. In implementing the policy, it is also necessary to have the role of the policy agent so that it can run as targeted.

According to Aderson in Hill and Hupe 2002 [11] understands policy as a series of actions taken by an actor or a number of actors related to the problems faced. Policy is related to action, as stated by Suskind, a writer who was close to the White House officials during the George W.

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Bush era, "When we take action, we create a reality and when we create new actions, we also create new realities". [12]

According to Fredrich in Agustino (2017: 166) [13] Policy is a series of actions or activities proposed by a person, group, or government in a certain environment, where there are obstacles, and opportunities for the implementation of these policy proposals in order to achieve certain goals.

According to domestic expert B. N. Marbun or Benedictus Nahot Marbun [14] is an author of a political dictionary. In the political dictionary he wrote, he said that policy is a series of concepts and becomes the outline and basis for a plan to carry out a job, leadership in an organization or government, a statement of ideals, principles, goals, or intentions as a guideline to achieve these targets.From several views from experts on policy, it can be concluded that a policy is certainly related to plans, actions, which are directed at realizing the expected goals or specific goals.

In implementing a policy, there is a policy goal, namely the policy to be achieved in an agency. The goal of the Regional Revenue Agency (BAPENDA) is to increase local revenue in this case the collection of restaurant taxes that work according to the rules, namely in Law Number 28 of 2009 concerning local taxes and local retribution [15] then supported by Regional Regulation (PERDA) number 1 of 2011 concerning Regional taxes. With the aim of regional development, such as facilities, development that will benefit the entire community. Payment of restaurant tax aims to increase PAD, which is generated from taxes paid by restaurant taxpayers. However, in the research results of this indicator, it can be concluded that in implementing the policy it is not implemented properly, then in implementing the policy there is no alignment with the regulations, and the lack of performance in implementing the policy and there is no supervision in implementing the policy so that the implementation of the policy is not effective.

Communication

If a policy implementation runs effectively, local governments must be consistent and clear in establishing communication with related parties or taxpayers. Communication is an important element for an organization or institution. the importance of building good communication to the public or taxpayers so that in carrying out policy implementation can run effectively. Communication as a process of conveying communicator information to communicants [16].

According to Edward III's view [17] generally discusses three important things in the policy communication process, namely transmission, consistency, and clarity. According to Edward III, the first requirement for effective policy implementation is that those who implement decisions must know what they are doing. policy and government decisions must be passed on to

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the right personnel before these decisions and orders can be followed. Communication must be accurate and must be carefully understood by the implementers.

Communication is the first element of any organization. In another context, it can be said that communication is the lifeblood of organizational activities [18] Communication is the process of various meanings through verbal and non-verbal behavior carried out by two or more people. [19] Communication [20] namely communication, according to him, determines the success of achieving the objectives of public policy implementation, effective implementation occurs when decision makers already know what they are doing. Knowledge of what they do can work if communication goes well.There are three that can be used in measuring the success of communication, namely:

1. Transmission, good communication channeling will be able to produce a good implementation as well. Often what happens in the distribution of communication is that there is misunderstanding (miscommunication), this is partly because communication has gone through several levels of bureaucracy, so that what is expected is distorted in the middle of the road..
2. Clarity, communication that has been received by policy implementers (Street-level-bereuacrats) must be clear and not confusing (not ambiguous / ambiguous). The vagueness of the policy message does not always hinder implementation, at a certain level, implementers need flexibility in carrying out policies. But in other rules, this will actually deviate from the goals to be achieved by the established policy.
3. Consistent, the orders given in implementing the policy must be consistent and clear (to be determined or carried out) because if the orders given often change, it can cause confusion for implementers in the field.

Communication is also a process of exchanging information between groups or individuals starting from the form of delivering, receiving and processing a message that has been conveyed, in order to achieve the basis used. For this case regarding coaching or socialization to the community or taxpayers. The Regional Government intensively goes directly to the field to provide socialization, direction in order to increase regional income and establish good communication with taxpayers.

In the second indicator regarding communication, it can be concluded that the implementation is only carried out every year, then for socialization to taxpayers who do not pay taxes is not carried out, it is only carried out simultaneously to all taxpayers, then when the local government goes directly to the taxpayer to provide a socialization invitation letter, there is no explanation from employees only when giving invitation letters to taxpayers who are not aware

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of taxes the local government only tells taxpayers to be aware of their obligations.

Resources

In carrying out policy implementation, of course, there is a need for resources in policy implementation. Resources are essential for successful implementation; without adequate resources, policy implementation will not be successful. According to Edward III in (Subarsono, 2020) [21] argues that even though the content of the policy has been communicated clearly and consistently, if the implementor lacks the resources to implement, the implementation will certainly not run effectively. These resources can take the form of human resources, namely implementor competence and financial resources.According to Meter and Horn in (Subarsono. 2020) [21], policy implementation needs the support of both human resources and non-human resources.

Nawawi divides the understanding of human resources into two, namely the understanding of macro and micro, the understanding of resources in a macro sense is all humans as residents or citizens, countries of a country or within certain territorial boundaries who have entered the age of the workforce, both those who have and have not obtained employment (Employment) the understanding of human resources in a micro sense is simply that, individuals or people who work or who are members of a group or organization called personnel, employees, employees, workers, labor and others.

George C. Edward III in Agustino 2006: 151 [22] implements resource policies consisting of several elements, namely:

a. Staff, the main resource of policy implementation is staff. One of the failures in an implementation is caused by insufficient, inadequate, or incompetent staff in their fields.
b. Information, in the implementation of information policies, has two forms, namely first, information related to how to implement policies. Second, information regarding compliance data from implementers to established government rules and regulations.
c. Authority, in general, authority must be formal so that orders can be carried out.
d. Facilities, physical facilities are also important factors in policy implementation.

Resources greatly affect whether or not a policy is successful. Human Resources (HR) is an important factor that cannot even be separated from an organization, be it a company or an institution. In essence, human resources are humans employed by an organization as an implementation, as a driving force to achieve the goals of an organization. The availability of human resources is needed, from leaders to subordinates, where the leader is a relationship that influences subordinates who want real change [23] Guidelines for the completion of an activity

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or job the number of human resources determines the effective efficiency of an activity that is carried out. In an organization, it is necessary to have resources for the organization, namely calm, time and human abilities, both thinking power and physical power. The absence of resources or not maximizing the potential of resources will result in the absence of effectiveness in carrying out implementation.

So according to the indicators, the researchers concluded that in the context of human resources it can be concluded that in carrying out policy implementation there is no effectiveness of HR tax collection services that are not optimal, then, when collecting restaurant taxes, it does not run optimally due to insufficient manpower, then the attitude of HR in carrying out collection there is a less assertive attitude and there is still something rigid when collecting taxes, then when collecting taxes using private vehicles, infrastructure in offices such as cars that are not functioning properly.

Employee Performance

The success or effectiveness of a policy needs support from the performance of the service itself, the low performance of an agency will also have an impact on the quality of service which will hinder the implementation of policies in an agency, if the performance in an agency is good, then a policy will run as expected without any obstacles. Performance is the responsibility of each individual, towards work, helping to define performance expectations, seeking a framework for supervisors and workers to communicate with each other [24].

Employee performance is the ability of employees to do certain skills. Employee performance is very necessary because performance will determine how far the ability of employees to carry out the tasks assigned to them [25] And also employee performance is the result of individual work in an organization or agency. employee performance and organizational performance have a very close relationship. The success of organizational goals is not far from the resources owned by the organization which are run by employees who play an active role as business actors to achieve the specified goals [26].

From the above statement it can be concluded that in an agency the performance of employees is very influential on the success of a policy that has been determined with the support of adequate resources, the implementation of policy service delivery will run well. Building good service performance is supported by the local government providing and trying to provide good performance so that what is expected can run optimally but still found From the results of research at the Regional Revenue Service of Minahasa Regency, it can be concluded that in carrying out policies there is no discipline from employees, then the attitude in tax collection services is not optimal, there is no assertiveness in dealing with taxpayers, then in increasing regional income, it is not on target, it is not optimal because there are still taxpayers who do not

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pay taxes, then there is no implementation of evaluations of service performance that is not optimal, only giving direct warnings to employees who are not optimal in carrying out their duties. The progress or not the progress of an organization depends on the performance of employees and leaders. A good leader is someone who is able to organize an organization into a positive organizational environment. Leadership in the organization is an important thing. Therefore, it is necessary to evaluate the guidance or direction of the leadership so that what the organization does can produce good results, thus the implementation or success of a policy depends on the performance of the leadership service or the governing stakeholders.

Conclusion

Based on the data and discussion of the research results as described and explained in the previous chapter, the researcher concludes that the implementation of the duties and functions of the Minahasa Regency Regional Revenue Office has not been optimal or has not been running properly, this is supported by the data information obtained by the researcher that:

In the implementation of implementation in the Regional Revenue Agency to increase regional revenue, it is not optimal, it does not run optimally or does not run well. with the causes of factors In the implementation of the policy there is no alignment with the regulations, and the lack of performance in implementing the policy and there is no supervision in implementing the policy so that the implementation of the policy is not effective. as well as in carrying out socialization only every year not routinely, then for socialization to taxpayers who do not pay taxes is not done, it is only done simultaneously to all taxpayers, then when the local government goes directly to the taxpayer to provide a socialization invitation letter, there is no explanation from the employee. Then in carrying out the implementation of the policy there is no effectiveness of tax collection services, then when collecting restaurant taxes it does not run optimally due to insufficient manpower, and also the attitude of human resources in carrying out collection there is a less assertive attitude and there is still something rigid when collecting taxes, then when collecting taxes using private vehicles, infrastructure in offices such as cars that are not functioning properly. Then service performance, the policy is that there is no discipline from employees, then the attitude in tax collection services is not optimal, there is no assertiveness in dealing with taxpayers, and in increasing local revenue it is not on target, it is not optimal because there are still taxpayers who do not pay taxes, and especially there is no implementation of evaluations of service performance that is not optimal, only giving direct warnings to employees who are not optimal in carrying out their duties.

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