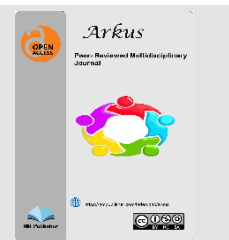




ARKUS

Journal Homepage:

<https://hmpublisher.com/index.php/arkus>



Administrative Burden in Bapenda Semarang City

Kamelia Zahra^{1*}, Aqhina Dzikrah Aurora¹

¹Faculty of Law, Universitas Negeri Semarang, Semarang, Indonesia

ARTICLE INFO

Keywords:

Administrative burden
Bapenda Semarang City
Human resources

*Corresponding author:

Kamelia Zahra

E-mail address:

kameliazahra1525@students.unnes.ac.id

All authors have reviewed and approved the final version of the manuscript.

<https://doi.org/10.37275/arkus.v10i1.433>

ABSTRACT

This research aims to examine the challenges and obstacles faced by the Regional Revenue Agency (Bapenda) of Semarang City in handling administrative burdens, as well as the efforts and steps taken to reduce and optimize these burdens. The research method used is a normative juridical approach with qualitative and inductive methods. Primary data were obtained through interviews with the Head of the Finance and Regional Property Subdivision of Bapenda Semarang, while secondary data consisted of relevant regulations. The results indicate that Bapenda Semarang faces high workloads, a large volume of administration, technological and information constraints, and a lack of public awareness regarding administrative obligations. Efforts made by Bapenda Semarang include the use of information systems, the implementation of tax reduction regulations, human resource development, and the expansion of service locations. Despite progress, there are still obstacles, such as the public's lack of understanding of information system features. Increasing the number of employees, implementing standard operating procedures (SOP), and providing incentives for staff involved are part of the applied solutions. This research provides a comprehensive overview of the challenges and efforts made by Bapenda Semarang in handling administrative burdens. Suggestions involve increasing public awareness, optimizing information systems, improving technological infrastructure, and developing human resources.

1. Introduction

The Regional Revenue Agency is a body that is one of the financial supports for regional governments spread throughout Indonesia, including the city of Semarang. The regional revenue agency is essentially tasked with dealing with matters relating to income or managing income in a region.¹ In the context of state administrative law, administrative burden refers to the duties, responsibilities, and administrative obligations that must be fulfilled by government institutions. This relates to various things, such as policy formulation, human resource management, and implementation of regulations. Along with the development of government tasks, administrative burdens emerge as an inseparable part of an institution.^{2,3} Bapenda Semarang City has used SIPD (regional government

information system), where with this system, the central government can pull data from all over Indonesia online.

In carrying out its duties, Bapenda Semarang City also often receives complaints from the public regarding taxes. Based on Law Number 6 of 1983 concerning General Provisions and Procedures for Taxation, "Tax is a mandatory contribution to the state that is owed by an individual or entity that is coercive based on the Law, without receiving direct compensation and used for state needs for the greatest prosperity of the people." The complaints relate to the amount of tax, which is considered quite large, as well as the payment process, which is considered to take a long time.⁴⁻⁶ This research aims to examine the challenges and obstacles faced by the Regional

Revenue Agency (Bapenda) of Semarang City in handling administrative burdens, as well as the efforts and steps taken to reduce and optimize these burdens.

2. Methods

Research methods are a series of steps or procedures carried out in research to design, collect and analyze data in research. This research was conducted to examine in depth the administrative burdens of the Semarang City Bapenda. The research method used is a normative juridical approach, namely using a qualitative approach with an inductive approach. This approach is carried out based on main legal materials by examining theories, concepts, principles and statutory regulations related to research. The method used is descriptive-analytical, namely a research method that aims to provide complex data related to the state of the research object. The research data used is primary data and secondary data. Primary data was obtained from direct interviews with informants from people who provide accurate and responsible information. The informant in this research was the Head of the Regional Finance and Property Subdivision. Meanwhile, secondary data is in the form of statutory regulations related to research.

3. Results and Discussion

Obstacles and challenges faced by the Bapenda Semarang City in handling administrative burden

The challenges and obstacles faced by the Semarang City Regional Revenue Agency in handling administrative burdens are as follows;

High workload

Each institution has certain duties, responsibilities, and obligations that must be fulfilled, of which the duties, responsibilities, and obligations are definitely assigned to staff or parties who work at an institution or agency. Not infrequently, to fulfill this, staff or workers in an institution or agency experience a large increase in work, which can affect their effectiveness in handling administrative tasks. This is also experienced by staff who work at the

Semarang City Regional Revenue Agency. Workers have to work overtime to complete the tasks assigned to them, processing tax payments, and many people want a faster handling process. However, this cannot be fulfilled because they have to adapt to queues, so to overcome this, employees sometimes have to stay in the office longer than the specified working hours.

High administration volume

Based on interviews with Semarang City Regional Revenue Agency staff, workers sometimes have to work overtime to handle tax matters due to pressure from the public, who want a faster process. In carrying out its duties as an institution that handles financial affairs in the Semarang City area, the Semarang City Regional Revenue Agency also faces challenges with high administrative volumes, such as tax management, which requires adequate human resources and technology.

Technology and information systems

Technological infrastructure and information systems can become obstacles, which can affect the efficiency and effectiveness of administrative management by the Semarang City Regional Revenue Agency. Currently, the Semarang City Regional Revenue Agency is using SIPD (Regional Government Information System). With this system, the central government can pull data from all over Indonesia online and relatively. Because the system only started to be used in 2021, it is always developing and updating.

Public awareness

Another challenge is the lack of public awareness regarding administrative obligations, such as paying taxes on time, which can affect the level of compliance. So, the Semarang City Regional Revenue Agency needs to carry out several movements that can attract the attention of the public to comply with the obligation to pay taxes on time, such as going directly to the field and opening payment counters at certain events or on certain days.

Efforts and steps taken by the Bapenda Semarang City to reduce and optimize the administrative burden

The high administrative burden in managing regional finances is a challenge for the Semarang City Revenue Agency (Bapenda). In an effort to overcome the problems that are the main focus, the Semarang City Bapenda has implemented and implemented several strategic steps that it feels can be implemented to reduce and optimize the existing administrative burden. Several efforts and steps have been taken by Bapenda Semarang to increase efficiency in their administrative processes, including the first use of the SIPD website by BPKAD. This is in accordance with the issuance of Permendagri 70/2019 and Circular Letter of the Minister of Home Affairs Number 130/736/SJ, dated 27 January 2020, which calls on regional governments to speed up the implementation of SIPD.³

SIPD, or Regional Financial Management Information System, is an information system used by regional governments to manage and monitor regional revenues. This includes data related to taxes, levies, and other sources of regional income. SIPD was launched to help simplify the collection, processing, and reporting of regional financial data more quickly and efficiently.⁷⁻⁹ This is done with a system where if there are problems complained about by the people of Semarang City, BPKAD, the SIPD coordinator will coordinate with the central government BPKAD, which will later check and provide solutions to problems that occur. The Semarang City regional SIPD has been used since 2021. This can pull data throughout Indonesia online. Until now, SIPD has still been being developed and updated. This is done in order to increase the website in terms of security, performance, appearance, and, most importantly, to improve visitor analysis and understanding.

BPKAD Semarang City also collaborates with the Communications and Information Service to protect and manage systems, networks, security, and IT to protect and prevent data leaks that might occur. In the first year of launching SIPD in 2021, Semarang City BPKAD still encountered many obstacles, until in

2022 until now SIPD has achieved many improvements.

According to the website SIPD, BPKAD Semarang City needs human resources, namely Bapenda staff, to carry out this program. There are at least 17 people, including the Regional Secretary, Head of BPKAD, and staff. For employees who handle and coordinate websites, this is a must-have skill that requires competition, dedication, and commitment to taking control of SIPD. Employees are required to understand the program and the features contained on its website. To support this, BPKAD Semarang City also provides allowances in the form of incentives to employees who join the team that manages SIPD. Incentives play an important role in providing motivation for employee performance, including recognition of achievements and feelings of justice that employees will feel.¹⁰⁻¹³

BPKAD hereby implements and runs the SIPD program using predetermined SOPs or Standard Operating Procedures. This is done to improve program efficiency, operational consistency, employee training, as well as employee understanding and responsibilities. The implementation of SIPD is carried out by providing programs where there is openness of public information to the community. This has been regulated in Law Number 14 of 2018 concerning the Openness of Public Information. This law contains the obligations of every public body to actively provide information to the public and give everyone access to information held by public bodies. This law also includes the content that every person has the right to obtain information held by public bodies and has the right to make it easy for the public to submit information requests. In carrying out this program, BPKAD Semarang City has several shortcomings and obstacles. The obstacles felt by BPKAD Semarang City include several features that are still not fully understood by the public.

The second effort, implement tax reduction regulations. This program is carried out by the Bapenda Semarang City by providing tax incentives in the form of tax reductions or exemptions, extending the time for exercising rights and fulfilling tax

obligations, as well as taxing revolving fund obligations. The results of the interviews conducted stated that the Bapenda Semarang City implemented and followed up on this program policy by reducing taxes, waiving fines, and postponing or extending regional tax payments. This is one of Semarang City Bapenda's strategies to attract the public so that they are interested in paying taxes as soon as possible this year and the previous year because there is a government policy, namely tax reduction, which is felt to be beneficial to the community.

The third effort is increasing human resources. One of the problems and challenges faced by the Bapenda Semarang City is the increase in incoming public requests. This resulted in Bapenda's inability to handle the incoming application system quickly. Several steps taken by the Bapenda Semarang City include implementing an overtime system involving employees from other divisions. However, from the results obtained from interviews conducted by the author, the Semarang City Bapenda added employees in order to increase accuracy in the community service process.^{14,15}

Effort Fourth, expand service locations. This is one of the programs that has been carried out by the Bapenda Semarang City for a long time. This program is carried out on certain days by conducting and organizing payment counter channels at various events, such as in various public places and sub-district offices in the Semarang area. One of the benefits of this program is to get closer to the community regarding payments. Usually, the Bapenda Semarang City focuses on paying Land and Building Tax (PBB). Bapenda Semarang Bapenda through this program when there are events on certain days, usually in the first week of each month and in collaboration with the Semarang City Population and Civil Registration Department and Taman Baca.

4. Conclusion

In carrying out its duties, the Bapenda Semarang City faces various challenges and obstacles related to administrative burdens, including high workloads,

large administrative volumes, obstacles in technology and information, as well as a lack of public awareness regarding administrative obligations such as paying taxes. The efforts that have been taken prove the institution's commitment to increasing efficiency and effectiveness in carrying out its administrative duties.

5. References

1. Bozeman B, Feeney MK. Rules and red tape: a prism for public administration theory and research: a prism for public administration theory and research. Abingdon: Routledge. 2014.
2. Sekarenda RY, Irawati YE. Arrangement of inactive archives for the general subdivision and personnel in the Central Java Province Bapenda: practices and challenges in records management. *JIM: Scientific Journal of History Education Students*. 2023; 8(3): 3068.
3. Tumija T, Hendra A, Sinurat M. Implementation of the Regional Government Information System (SIPD) in Regional Financial Management at the Regional Financial and Asset Management Agency (BPKAD) Semarang, Central Java Province. *Journal of Bureaucratic Media*. 2023; 79-91.
4. Usmanto EJ. The effect of workload on employee performance with work stress as an intervening variable (case study at the BAPENDA Office in Madiun Regency). In *SIMBA: Management, Business and Accounting Innovation Seminar*. 2022; 4: 4.
5. Baekgaard M, Mikkelsen KS, Madsen JK, Christensen J. Reducing compliance demands in government benefit programs improves the psychological well-being of target group members. *Journal of Public Administration Research and Theory*. 2021; 31: 806-21.
6. Barnes CY. 2021. It takes a while to get used to: the costs of redeeming public benefits. *Journal of Public Administration Research and Theory*, 2021; 31(2): 295-310.

7. Barney JB, Ketchen JrDJ, Wright M. The future of resource-based theory: revitalization or decline? *Journal of Management*. 2011; 37(5): 1299–315.
8. Brogaard L. Business value in public-private partnerships: the positive impact of trust and task-relevant competencies on business outcomes in PPPs. *International Public Management Journal*. 2019; 22(4): 617–42.
9. Carter DP, Scott TA, Mahallati N. Balancing barriers to entry and administrative burden in voluntary regulation. *Perspectives on Public Management and Governance*. 2018; 1(3): 207–21.
10. Christensen J, Aarøe L, Baekgaard M, Herd P, Moynihan DP. Human capital and administrative burden: the role of cognitive resources in citizen–state interactions. *Public Administration Review*. 2020; 80(1): 127–36.
11. Clottey TA, Graves SJ. Non-response bias assessment in logistics survey research: use fewer tests? *International Journal of Physical Distribution & Logistics Management*. 2014; 44(5): 412–26.
12. De Schepper S, Hazendonck E, Dooms M. Understanding pre-contractual transaction costs for public–private partnership infrastructure projects. *International Journal of Project Management*. 2015; 33(4): 932–46.
13. Favero N, Bullock JB. How (not) to solve the problem: an evaluation of scholarly responses to common source bias. *Journal of Public Administration Research and Theory*. 2015; 25(1): 285–308.
14. Fernandez S, Malatesta D, Smith CR. Race, gender, and government contracting: different explanations or new prospects for theory? *Public Administration Review*. 2013; 73(1): 109–20.
15. Fox AM, Feng W, Stazyk EC. Administrative easing: rule reduction and Medicaid enrollment. *Public Administration Review*. 2020; 80(1): 104–17.