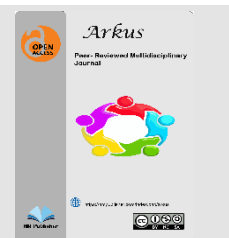




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Administrative Burden in the Regional Revenue Management Agency (Bapenda) of Central Java Province, Indonesia

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ABSTRACT

This research focuses on the impact of public services on the administrative burden at the Regional Revenue Management Agency of Central Java Province. Apart from that, this research also aims to identify the obstacles and innovative solutions faced in this context. The research method applied uses a qualitative and descriptive approach. Data was collected through observation, interviews, and documentation. The findings from this research reveal that the administrative burden on Bapenda can be divided into two, namely internal and external. Bapenda responded to this challenge by implementing innovations, such as the New Sakpole, increasing the level of transparency through PPID, and carrying out tax outreach activities.

1. Introduction

The Regional Revenue Management Agency (Bapenda) is a government entity that has responsibility for managing local revenues, especially taxes. This has been regulated in Central Java Provincial Regulation No. 7 of 2017 concerning Amendments to Provincial Regional Regulations, Central Java Regarding Provincial Taxes, Central Java. The core tasks and general roles carried out by the Regional Revenue Management Agency generally involve the preparation of policies related to local revenue management, strategic planning, and annual work plans, implementation of regional tax collection, coordination of Regional Original Revenue revenue, as well as monitoring, evaluating and reporting on the implementation of tasks. technical support in the regional tax revenue management sector. Apart from that, this agency also carries out additional functions

provided by the regional government related to the management of Local Original Revenue (PAD).¹⁻³

The Regional Revenue Management Agency also has an obligation to provide support to regional governments in carrying out decentralization and deconcentration authorities in the aspect of regional revenue. Apart from that, Bapenda also holds responsibility for managing regional revenues, including taxes related to the transfer of motor vehicle ownership.⁴

When talking about an agency, one of which is the Regional Revenue Management Agency, efficient and effective administration is very important because it has a direct impact on financial performance and public services. Administrative burdens that are too large can become an obstacle to regional revenue growth and affect the quality of public services. The public continuously wants quality public services from

the government at every opportunity, even though these expectations are often not in line with what is achieved. The regulation of interaction between the government and the community regarding a service process is explained through legislation regarding public services, namely Law No. 25 of 2009. As a regulation in the form of a law, public service regulations determine the rights and obligations of the government and determine the consequences of punishment for violations. The Public Service Law is obligatory and binding and also regulates interactions between the community as the object of receiving benefits from public services and the service implementers and administrators public. Therefore, it is necessary for government institutions or administrative officials to carry out their duties well in managing administrative burdens so as to increase the efficiency and effectiveness of managing public services and regional revenues.⁵

What is meant by administrative burden are various policies that are considered burdensome to society in the context of public services, such as a shortage of human resources, inadequate infrastructure, and practices of corruption, collusion, and nepotism. If this problem is not handled effectively, the public is likely to experience less than satisfactory services, and this can lead to negative views of government agencies. In this way, this administrative burden can become an intermediary for the community to express interactions related to the government. It can refer to participation in activities, programs, or services provided by government or public entities as a positive or negative force in influencing how society engages in civic action. Excessive administrative burdens can have consequences, where these burdens affect whether people can access the services that are their right and desire. If public service objectives fail to achieve the desired targets due to administrative burdens, of course, this will reduce the potential of the policy to achieve its objectives. The thing that often comes into contact with the people at Bapenda is taxation. This taxation has a close relationship between society and

the government/agency (Bapenda) in terms of public services because it involves various administrative steps, service quality, processing, and so on.^{6,7}

2. Methods

This study uses a qualitative approach with descriptive methods. The qualitative research method is a research approach that produces descriptive data in the form of literature, both in written and oral form, originating from individuals and observed behavior. This research was conducted in Semarang City, with a focus on understanding the administrative burden on the Provincial Regional Revenue Management Agency. Central Java. The data collection techniques applied involve observation, interviews, and documentation. The data sources for this research consist of two types, namely primary data (obtained directly through interviews with one of the staff at Bapenda) and secondary data (information from books, literature, and articles that are relevant to the research object).

3. Results and Discussion

Implications of public services on administrative burden in the Regional Revenue Management Agency of Central Java Province

The literature on administrative burden, in recent years, has revealed ways in which government procedures and practices can complicate people's access to services and benefits. Administrative burdens are consequential and distributive and can lead to learning, compliance, and psychological burdens or even "administrative exclusion" from access to rights, services, and benefits with long-term consequences for social participation. Two differences have been identified to analyze the implications in people's experiences of dealing with administrative burdens. First, differences can be recognized between factors originating from the government and factors originating from outside the government (society). Government factors refer to the elements and practices contained in policy implementation, while community factors refer to the characteristics of public service clients. Second, within the societal category, there are

differences between economic and behavioral approaches to explaining variations in the experience of administrative burden.^{6,7}

As another form of implication, when facing burdensome policies and irresponsible government behavior, the community can actively and strategically try to reduce their administrative burden. For this reason, the community forms and participates in formal and informal groups to overcome and change policies that burden their interests. They then, not all administrative burdens are created equal, and depending on citizens' preferences and the policy context, some burdens are more acceptable and easier to bear than others, resulting in the need to redesign social policies, where some administrative burdens cannot be avoided in a more acceptable way, by the target group. The implications of public services on administrative burdens in Bapenda Central Java Province can be interpreted as the impact or consequence of public services on the administrative burden in the Bapenda. Good and effective public services can help reduce the administrative burden in Bapenda Central Java, while poor and ineffective public services can increase the administrative burden. In this case, the role of public service ethics and good governance is very important in realizing good and effective public services. Apart from that, public service management innovations such as the government resources management system can also help increase the efficiency and effectiveness of public services, thereby reducing the administrative burden on Bapenda Central Java. However, the implementation of online-based public services also has implications for people who are not yet able to use these services, especially underprivileged people who are technologically illiterate and live in remote areas.⁸

The administrative burden faced by the Regional Revenue Agency (Bapenda) can be classified into two, namely internal administrative burden and external administrative burden. Internal administrative expenses are expenses that arise from Bapenda's own operational activities. This includes data and information management activities involving the

processes of collecting, processing, storing and presenting data and information. Requires skilled and experienced workforce, as well as adequate equipment and systems. Service activities to taxpayers include providing information, handling complaints, and resolving tax disputes. Requires personnel to be friendly and professional, as well as procedures that are structured and easy to understand. Supervision and law enforcement activities involve the process of examining, investigating, and implementing penalties against taxpayers who violate tax provisions. Requires a workforce that is competent and has integrity, as well as adequate equipment and systems.⁹

External administrative burdens are burdens that arise from factors outside Bapenda, such as changes in tax regulations, requiring adjustments from Bapenda in terms of systems, procedures, and human resources. Increasing taxpayer awareness will increase the volume and complexity of tax administration. Technological developments require Bapenda to adopt new technology in the tax administration process.⁸

Challenges and innovations faced by the Regional Revenue Management Agency of Central Java Province in reducing administrative burden

Previously, systematic reviews of empirical research in the field generally supported the three-fold claim made that burdens are consequential, constructed, and greater for groups with limited resources. Based on the previous discussion, the administrative burdens faced by the Regional Revenue Management Agency of Central Java Province consist of internal administrative burdens and external administrative burdens. In reducing the administrative burdens experienced by Bapenda, of course, Bapenda has its own challenges that must be overcome and resolved. The challenges faced by Bapenda in efforts to reduce the administrative burden include several aspects: Budget availability. Bapenda needs to apply for adequate funding for innovations to reduce the administrative burden. They must convince local governments to allocate sufficient

budgets for these activities. Community attitudes: the unfamiliarity of some communities with information and communication technology is a challenge in adopting innovation, especially in the field of e-government; Availability of human resources: the innovations promoted by Bapenda require human resources who have adequate skills and knowledge. Therefore, increasing human resource capacity, which involves increasing knowledge, skills, and attitudes, needs to be prioritized. Technological developments, as well as developments in information and communication technology, encourage Bapenda to implement the latest technology in tax administration governance. However, this requires significant investment and human resource readiness. Lack of taxpayer awareness and lack of awareness on the part of taxpayers can hamper Bapenda's efforts to increase tax revenues. The existence of innovation is a very important need in management, both in the non-government sector and in the public sector such as government institutions. In a bureaucratic environment, innovation is not only a necessity but also an obligation. This is caused by increasing pressure from the community to improve the performance of agencies in dealing with various problems in people's lives through effective programs and services. Careful application of innovation can be applied in the public sector as an alternative to finding innovative solutions to problems that have not been solved for a long time. Innovation in government institutions is essential to improving public services by increasing new methods and resources. Not only that, but new ideas in the public sector can also be applied to increase efficiency and reduce administrative burden, where organizations in the public sector always face problems of limited resources and costs.¹⁰

The Central Java Provincial Government, in collaboration with the Central Java Regional Police, has launched a new idea in public services known as New Sakpole. This idea was designed with the aim of facilitating the motor vehicle tax transaction process. This step is in line with the directions stated in Presidential Decree Number 3 of 2021, which

established a Task Force for the Acceleration and Expansion of Regional Digitalization (P2DD). Through Article 2 of this decision, the P2DD Task Force was formed with the main aim of encouraging the use of electronic or digital transactions in regional government, increasing the transparency of regional financial transactions, and maximizing regional income through the implementation of E-Government. New Sakpole's application is an information platform that facilitates online tax payments and STNK validation using Android. Users can download this application via Play Store on the device smartphone Android. Its functionality includes ease in the tax payment process, validation of STNK, and access to information related to motorized vehicles. The main aim of this application is to provide convenience to the people of Central Java by simplifying the process of paying taxes, validating STNK, and getting information about motorized vehicles without having to spend time in queues. Via the New Sakpole app, residents can renew their STNK throughout the Central Java region without being constrained by location. The process starts by opening the application. Then, users can register online, fill in the required information, and follow the directions to get a payment code. The Governor of Central Java, Ganjar Pranowo, emphasized that transactions can be carried out using e-banking, mobile banking, or ATMs with proof of payment that is valid for 14 working days. After the payment is complete, taxpayers can immediately visit the Samsat Online/Mobile Samsat office to exchange it for the original SKPD using only their STNK and KTP without queuing. This innovation not only provides convenience to the public but also allows the government to manage revenue from vehicle taxes, which is the main source of income in Central Java.^{8,9}

The second step involves holding tax outreach to increase the effectiveness of the program in Bapenda Central Java Province. This socialization was initiated in several sub-districts spread across the Central Java region with the aim of providing knowledge to the public, especially taxpayers, about various aspects related to taxation. The information conveyed involves

understanding tax rules and tax procedures through various appropriate methods. Bapenda carries out tax outreach activities by sending individuals who have expertise in the field of taxation. The impact of this socialization is expected to enrich taxpayers' knowledge, which in turn can influence their behavior in complying with tax obligations.¹¹

In this situation, there are external incentives or encouragement given to taxpayers. The more routine outreach activities are held by competent parties to the public or taxpayers, the more taxpayers' knowledge, understanding, and technical skills in paying taxes will develop. This socialization not only provides an understanding of taxation but also provides interesting information, for example, regarding the Central Java Samsat program regarding free ADM sanctions and basic vehicle taxes. Central Java Bapenda also issued a policy regarding the transparency of public bodies, which is in accordance with the mandate of Law 14/2008 concerning the Openness of Public Information, which is carried out by the Information and Documentation Management Officer (PPID). With PPID, the process of submitting information requests by the public becomes simpler and more direct because it can be served through one door. PPID is an official who has responsibilities related to storing, documenting, providing, and/or serving information in public institutions. With the existence of PPID, the administrative burden on BAPENDA can also be reduced due to transparency to the public.^{12,13}

4. Conclusion

The implication of public services on the administrative burden on Bapenda in Central Java Province can be interpreted as the impact or consequence of the quality of public services on the administrative burden on Bapenda. Good and effective public services have the potential to help reduce the administrative burden on Bapenda Central Java. Conversely, poor and ineffective public services can increase the administrative burden. In this context, the role of public service ethics and good governance

principles becomes very important to realize optimal public services. The administrative burden faced by the Regional Revenue Agency (Bapenda) can be divided into two categories, namely, the burden arising from the operational activities of Bapenda itself and the burden originating from external factors beyond Bapenda's control. The challenges faced in efforts to reduce the administrative burden involve a number of aspects, such as budget availability, public attitudes towards technology, availability of human resources, technological developments, and taxpayer awareness. Bapenda addresses this challenge through several efforts. First, innovation, as seen in the implementation of "New Sakpole," reflects efforts to overcome these challenges by leveraging technology to increase efficiency. Second, tax outreach to the public not only increases taxpayer understanding but also provides easier access to information. Third, transparency through the Information and Documentation Management Officer (PPID) is considered a positive step to reduce the administrative burden by providing the public with easier access to relevant information.

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