



# Accountability of Regional Tax Management in Sinjai District

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**Abstract.** The aim of this research is to determine the accountability of regional tax management in Sinjai Regency. This research was conducted at the Sinjai Regency Regional Revenue Agency. The methodology in this research uses a descriptive research method with a qualitative approach, data collection techniques used in this research include observation, interviews and documentation. The data analysis techniques used are data collection, data reduction, and drawing conclusions. Based on the results of research on the Accountability of Regional Tax Management in the Regional Revenue Agency of Sinjai Regency, the author concludes that the Accountability of Regional Tax Management in the Regional Revenue Agency of Sinjai Regency has been running well which is reviewed through 3 indicators, where the Regional Tax Financial Accountability indicator has been running effectively which in This was found by the Regional Government Agency to have carried out its accountability properly to the Regent as the party who has authority and transparency to the public through social media and billboards and there were no findings from the BPK regarding regional tax management; then the Benefit Accountability indicator has been carried out in accordance with its designation for regional development and infrastructure maintenance obtained through local original income; and the last indicator, namely Procedural Accountability, has been implemented quite well through planning and evaluation implemented in the implementation of Sinjai Regency Regional Tax Management.

**Keywords:** Accountability, Regional Tax Management, Sinjai District

## 1 Introduction

Law Number 33 of 2004 concerning Financial Balance between the Central and Regional Governments, every region in Indonesia has full authority to manage its regional finances. In addition, through the implementation of decentralization, government functions are delegated to regional governments with the aim of increasing added value in government administration.

[1] Accountability is the obligation to give an account or answer and explain the performance and actions of a person, legal entity, leader of an organization to parties who have the right or authority to ask for information or accountability.

Accountability and transparency are principles that determine that every activity and final result of financial management must be accountable to society as the highest sovereignty. The principle of accountability is that every implementation of tasks, use of resources, and use of authority must be checked either by interested parties or through independent institutions.

Supervision is needed to find out whether the plans that have been prepared can run efficiently, effectively and economically. Supervision according to Presidential Decree no. 74 of 2001 (Concerning Procedures for Supervising the Implementation of Regional

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Government) Article 1 (16) states that regional government supervision is an activity process aimed at ensuring that regional government runs in accordance with plans and provisions of applicable laws and regulations. If supervision has been carried out well, regional financial management will run according to plan and can produce good financial performance which will be seen in quality regional government financial reports.

The Sinjai Regency Regional Revenue Agency is one of the SKPDs which acts as a coordinator in managing PAD revenues to other related SKPDs. As coordinator of PAD revenues, demands for accountability by Bapenda have increased. This demand makes Bapenda pursue the target of an accountable performance assessment.

The problem that arises at this time is the lack of accountability management district income in program implementation achieving development targets and realizing the implementation of regional tax management as a source of PAD in Sinjai district. According to Asdar Amal Darmawan, Head of Bapenda Sinjai, said that the realization of PAD revenues as of October 20 2021 reached 67.95% or 67.58 billion of the target that had been set at 99.44 billion.

Based on the problems that occur in Sinjai Regency, it shows that management accountability has not been achieved, namely the management accountability process. Effective accountability depends on public access to financial reports that can be read and understood. The public as the party who trusts the government to manage public finances has the right to obtain government financial information to evaluate the Government. However, in fulfilling its accountability report, namely the Financial Report, the Sinjai Regency Government does not publish its Regional Financial Report widely via the internet or mass media so that the public cannot know and easily access its financial information. Apart from this, it shows the low level of transparency (openness) of the Sinjai Regency Government. So, it is an obligation for the Regional Revenue Agency (BAPENDA) of Sinjai Regency to be accountable and transparent in management which will provide satisfaction to the community with the performance of their government.

## **2 Research Methods**

[2] The type of research in this research is descriptive qualitative with data collection techniques. To obtain information that is appropriate to the problem under study, data collection techniques will be used in several ways. Interviewing, Observation, Documentation using Data Analysis Techniques, Data Reduction, Data Presentation, Verification (Drawing Conclusions).

## **3 Research Result**

### **3.1 Accountability of Regional Tax Management in Sinjai Regency**

In general, regional taxes make the largest contribution to the receipt of Original Regional Income. Increasing income can be done at the policy level or improving administration. Efforts to expand the revenue base are one form of increasing income through policy. In optimizing revenue generation, local governments need to carry out adequate supervision and control. Sources of leaks must be identified and immediately resolved. Revenue leaks can be caused by tax avoidance, tax evasion, illegal levies, or official corruption.

[3] Accountability is a form of obligation to be responsible for, present, report and disclose all activities and actions for which one is responsible to the party giving the trust who has the right to ask for that accountability. In achieving the goals and targets that

have been previously set, through a medium of accountability that is carried out periodically.

[4] Guy Peter mentions three (3) types of accountability, namely :

1. Financial accountability is responsibility regarding financial integrity, disclosure and compliance with statutory regulations.
2. Benefits accountability basically pays attention to the results of government activities.
3. Procedural accountability is accountability regarding whether the procedures for structuring and implementing a policy have taken into account moral, ethical issues, legal certainty and compliance with political decisions to support the achievement of predetermined final goals.

Another important aspect in local tax management is accountability and transparency. With accountability and transparency, supervision and control of regional revenue management will be better.

### 3.2 Financial Accountability

Financial Accountability is responsibility for regional tax management which cannot be separated from transparency and is carried out in detail with the amount of financing and is clearly accounted for. This transparency is intended so that the public can know about tax information itself.

Financial accountability carried out by Bapenda to parties with authority and the public has been carried out well, namely there are no BPK findings or discrepancies. Bapenda seeks non-cash payments for taxpayers so that accountability is more guaranteed so that there is no fraud and everyone is responsible for what happens in regional tax management. The reason PAD was not achieved in 2021 was because there was equal distribution of taxes due to the pandemic, but overall it was still achieved. Bapenda explains it in detail to the Regional Government in accordance with the existing facts and conveys it to the parties who have the authority through the Regional Head Accountability Report. Bapenda also accepts criticism and suggestions from the public regarding regional taxes through a suggestion box and always explains to the public if PAD is not achieved through social media or print media. Bapenda has facilitated tools in the tax management process and strived for payments to be made non-cash to further increase guaranteed accountability so that no fraud occurs. The form of transparency provided to the public regarding the realization of PAD is conveyed during the exhibition via billboards.

Bapenda has facilitated the MPOS tool for the taxpayer community in order to streamline regional tax management in Sinjai district and the regional revenue agency has made efforts to open public information related to regional tax management through social media accounts and print media.

Based on tax collection data in 2021, it can be seen in the following table:

Sinjai Regency PAD Revenue for 2021

N O	Description	Target	Revenue Realization (Rp)		
			Last month	This month	Amount
1	Hotel Tax	87.939.000,00	61.480.400,00	27.198.000,00	88.678.400,00
2	Restaurant tax	1.726.802.570,00	1.707.803.882,00	294.087.950,00	2.001.891.832,00

3	Entertainment tax	2.000.000,00	2.021,250,00	510.350,00	2.531.600,00
4	Advertisement tax	450.000.000,00	482.282.700,00	-	482.282.700,00
5	Street lighting tax	6.500.000.000,00	6.723.331.326,00	-	6.723.331.326,00
6	Non-metallic mineral mining tax	850.000.000,00	514.387.700,00	64.509.700,00	578.897.400,00
7	Underground water tax	16.043.356,00	16.883.235,00	1.645.915,00	18.529.150,00
8	Building and rural and urban land tax	4.800.000.000,00	4.903.291.525,00	2.104.006,00	4.905.395.531,00
	Building and rural and urban land tax (arrears)		135.694.315,00	653.536,00	136.347.851,00
9	Fees for acquisition of land and building rights	1.400.000.000,00	893.658.193,00	110.824.750,00	1.004.482.943,00
	Total PAD	15.832.784.926,00	15.440.834.526,00	501.534.207,00	15.942.368.733,00

Source: District Regional Revenue Agency. Sinjai

Based on the research results above and facts in the field, it can be said that financial accountability has been carried out quite well through detailed reporting, and efforts to implement non-cash payment methods using the Qris application. In tax management, regional taxes in Sinjai Regency have been carried out in accordance with regional regulations with no findings from the BPK, no fraud, because Bapenda has tried to build cooperation and trust with tax managers so that no financial leaks occur, in the form of implementing tax management in carry out according to existing procedures or initial planning to be accounted for in detail both costs and amount of financing and accounted for clearly and carried out evaluation. Accountability cannot be separated from transparency, the transparency carried out by Bapenda to the community has not been efficient and effective because the transparency carried out by the Regional Revenue Agency does not provide direct communication to the community, based on existing facts on the ground, the community can only access information through the media. online and print.

### 3.2 Benefits Accountability

Benefit accountability is the result of regional tax management related to the use provided to the community and obtained from PAD sources which are used as income and are managed well for development in the region.

That regional taxes are part of local original income (PAD) which aims for regional development. Bapenda is a forum for tax revenues which are then reported to the authorities to be used for regional infrastructure development. Only a small portion of regional income is used for infrastructure development, where the majority of regional tax revenues are used for spending on other goods and services. This is then supported by data on the allocation of the Regional Tax budget in Sinjai Regency. Accountability of benefits has been carried out in accordance with its designation for regional development and infrastructure maintenance obtained through local original income.

### 3.3 Procedural Accountability

Procedural accountability is accountability regarding the initial planning carried out by Bapenda in Regional Tax Management in Sinjai Regency.

The basis for collecting regional taxes is by referring to the Regent's regulation Number 46 of 2014 concerning the Regional Government Accounting System in the Management of regional taxes in Sinjai Regency and in its implementation the Regional Revenue Agency then conducts a 3-month evaluation regarding the management of regional taxes in Sinjai Regency. That There is still a lack of transparency from the taxpayer community to the Regional Revenue Agency regarding income results, thus affecting the realization of Regional Taxes in Sinjai Regency. indicators of procedural accountability, it can be said that regional tax management in Sinjai district is running quite effectively.

## 4 Conclusion

Based on the results of research on the Accountability of Regional Tax Management in the Regional Revenue Agency of Sinjai Regency, the author concludes that the Accountability of Regional Tax Management in the Regional Revenue Agency of Sinjai Regency has been running well which is reviewed through 3 indicators, where the Regional Tax Financial Accountability indicator has been running effectively which in This was found by the Regional Government Agency to have carried out its accountability properly to the Regent as the party who has authority and transparency to the public through social media and billboards and there were no findings from the BPK regarding regional tax management; then the Benefit Accountability indicator has been carried out in accordance with its designation for regional development and infrastructure maintenance obtained through local original income; and the last indicator, namely Procedural Accountability, has been implemented quite well through planning and evaluation implemented in the implementation of Sinjai Regency Regional Tax Management.

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