

## Analysis of Medan Selayang Village Service Information System in Optimizing Local Tax Revenue

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### Abstract

*This think about points to decide the arrive and building charge collection framework on the territorial wage of Medan Selayang. Arrive and Building Charge (PBB) in Indonesia may be a central charge since its administration is fully submitted to the Central Government, in spite of the fact that the ultimate result within the shape of income is returned to the locale with a expansive rate. This investigate employments clear examination which is utilized in clarifying arrive and building assess on neighborhood income in Medan Selayang. The information utilized is essential information within the frame of interviews with staffing pioneers with respect to the common depiction of the investigate area. The comes about of the charge income are isolated between the Central Government and the Rule / City Government and the Common Government, but most of the charge income is given to the Rule / City Government as the significant territorial salary. The comes about of the consider found that the usage framework of arrive and building charge collection at the Medan Selayang Town Head Office was thought to be compelling and effective.*

**Keywords:** Information System, Service, Regional Tax Revenue, Tax Collection

### INTRODUCTION

Regional own-source revenues (PAD) are revenues collected from various sources, such as local taxes, the proceeds of regional property management have been separated, as well as other legal sources. PAD plays an important role in supporting the implementation of regional autonomy and is a reflection of the principle of decentralization. Regional financial policy focuses on efforts to increase own-source revenues as the main source of revenue, which can be used to conduct governance and development in accordance with local needs. Therefore, there is hope that reliance on central government funds, such as subsidies, can be minimized.

Thus, efforts to increase local revenue should be seen from a broader perspective. Not only from the perspective of each region, but also in the context of the Indonesian national economy as a whole. Local own-source revenue (PAD) itself can be considered as an alternative to obtaining additional funds that can be used for various expenditure needs set by the region, especially for routine purposes. Therefore, increasing this revenue becomes a desirable goal for each region.

One of the main sources of regional revenue is local taxes, playing an important role in funding for regional government and development. Regional taxes are not only able to receive local revenue but also encourage economic growth at the regional level (Nurdiansyah, 2020).

The use of tax money covers various aspects, ranging from spending on employee salaries to financing various development projects. Public facilities such as roads, bridges, schools, and hospitals or health centers, as well as police stations, are all financed by funds derived from taxes (Soemitro, 2013). In addition, tax money is also used to ensure security for all levels of society. Every citizen, from birth to death, enjoys the facilities and services provided by the government, all of which are financed through tax revenues (Sutomo & Djaddang, 2017).

Local taxes, as contributions for services or special permits provided by local governments to individuals or business entities, are expected to be an important source of funding for the implementation of local development. Thus, it is expected that local taxes can contribute to improving and equalizing the economy and welfare of the people in the region (Meliala, 2010).

Local taxes are levied on services provided, so payments can be made on a recurring basis. Any individual or entity that uses the services provided by the local authority can be taxed. The main difference between the sample and other revenue sources lies in the existence of services

provided by the local authority. Tax collection can be carried out outside the fixed period in accordance with the regulations, as long as the local government can provide these services and receive approval from the central government. The area of revenue is greatly influenced by the level of social and economic activities of the people in an area. In other words, the socio-economic level of a community is more advanced and developed, potential samples can be collected.

Population is an important indicator for a country. As a potential item, the population can work as a production factor that can increase the production of different enterprises. The more the population, the greater the potential of human resources. Therefore, as the population continues to grow, it is important to design strategies that aim to overcome the challenges posed by this population growth.

Northern Sumatra is one of the Indonesian provinces located in northern Sumatra. In 2015, the province had a population of around 8,052. Despite the slowdown in the world economy, North Sumatra managed to record positive economic growth. In the first quarter of 2016, the province's economic growth reached 4.94%, an increase compared to 3.94% in the fourth quarter of 2015. In addition, this figure was also higher than the first quarter of 2015 which recorded a growth of 4.58%. The three main sectors of agriculture, mining, and manufacturing were the main drivers of growth, while household consumption and investment experienced significant increases (Dewinta & Setiawan, 2016).

Low public participation in the payment of land and construction tax (PBB) can be influenced by various factors. One of them is public ignorance about the importance of this tax to support development. In addition, the lack of concrete evidence on the use of payable taxes to improve public health is also a reason. On the other hand, the lack of tools that operate in invoicing and the public's attitude of not caring about taxpayers also exacerbate this situation. Sometimes, the difficulty of reaching taxpayers who no longer reside in the area is also an obstacle.

Currently, PBB revenues are less efficient in the financial support of local government households. Regional taxes are managed by local authorities, both at the provincial and district levels, to increase regional own-source revenues (PAD), which are one of the main sources of local financing. This revenue is essential to advance and develop the region, as well as support the interests of the wider community (Dayanara, Titisari, & Wijayanti, 2019).

A source of revenue in the tax sector is land and construction (PBB). PBB has significant potential as state revenue and plays an important role in increasing regional income. Compared to other local taxes, PBB shows a better achievement and has reached the specified goals (Widari, 2016).

The following is the development of a picture between the objectives and implementation of land and construction tax (PBB) in Medan City from 2021 to 2023:

**Table 1.** Target and Realization of Land & Building Tax (PBB) Revenue in 2021-2023

Year	Target	Realization
2021	150.000.000.000	154.177.6 23.842
2022	150.000.000.000	146.511.0 59.430
2023	155.000.000.0000	147.431.8 40.645

Source: Medan Selayang Village Office, 2024

Based on the table above, it appears that the contribution of Land and Building Tax (PBB) to revenue is not significant, due to instability that causes the realization of PBB revenue to not reach the target.

Land and construction tax is one of the sources of revenue for countries that local governments manage and comply with, even if the condition is still a state tax. It complies with the Minister of Finance's decree No. 552/kmkk. 03/2002, stipulating that the proceeds of PBB revenues are shared tax between the central government and local governments. The legal basis related to this taxpayer is stated in Article 23(2) of the Constitution and Law in 1945, No. 12 in 1985, No. 12 of OJ 12 in 1994 on Land and Building Tax, which regulates the right to land and or

the acquisition of benefits on land and or the ownership, control, and acquisition of benefits on buildings.

The payment of taxes and construction taxes is actually one of the tangible forms of mutual support in state finances and national development. Therefore, at your request, it is necessary to pay attention to rough, fair and simple principles, supported by a tax administration system that allows taxpayers to easily implement tax payment obligations.

Prior to the promulgation of this law, taxes on customs land subjects were applied under law No. 11 in 1959, while Western law land property subjects had to be taxed under Indonesian regulations in 1923 and verondage in 1928.

According to the Permendagri, it aims to support the implementation of regional development. In Article 2 of the Permendagri, it is indicated that SIPD includes information on regional development, regional finance and other government information. In addition, Article 6 emphasizes that SIPD has been built and developed to provide integrated and linked regional information services. Access to this information can be done through the ministry's official website. One important step to be implemented by local authorities in the development of information technology is the establishment of an institution that serves as the manager of information technology, both in terms of infrastructure and network infrastructure data as an institution of the central working unit of data management.

The Local Government Information System (SIPD) application is a tool used by local governments in planning budgets and activity programs. This application has a very significant role in the process, as it allows budget planning and activity programs to be carried out more flexibly, optimally, and efficiently, especially at the Medan City Head Office.

In the period 2018-2022, the revenue obtained by Medan City Government showed fluctuations. It is stated that in 2018 to 2019 there was an increase in revenue, while between 2019 and 2021 there was a decrease, before finally increasing again in 2022. From this revenue dynamic, it can be concluded that Medan City's revenue tends to change every year, adjusted to the situation and conditions in the area.

The revenue budgeted by Medan City Government is divided into three categories: Revenue from regional origin (PAD), transfer revenue and other statutory revenue. Based on available data, transfer revenue receives the largest budget allowance, coming from transfer revenue from the central government and inter-regional transfer revenue. In second place, regional own-source revenues also received significant allocations, with regional and local tax revenues, proceeds from regional wealth management and other legal pads. Meanwhile, the lowest budget allocation is given to other legal area revenues, which come from other revenues according to current laws and regulations.

Based on the background that has been described, the author feels interested in conducting research with the title "Analysis of the Information System of the Medan Selayang Village Head Office in Optimizing Regional Tax Revenue. "

## METHOD

The approach used in this research is qualitative. Rusiadi (2013) revealed that qualitative research aims to understand the relationship and influence diagram between two or more variables. This research was conducted at the Medan Selayang village head office. The data sources used include primary data, taken directly from the office and secondary data, obtained by intermediaries and no longer in its original form, otherwise known as second data. Data collection techniques involved field research and library research.

The method applied in this study is descriptive qualitative method. The data analysis process is carried out through several stages, namely data reduction, data presentation, and conclusion drawing (Achmadi, 2005).

## RESULTS AND DISCUSSION

### Tax collection system of Medan Selayang urban village

The Medan District Local Tax Office (DISPENDA) includes several parties, namely the Secretariat, Local Tax Service, Salaries and Other Revenue Section, Land and Construction Section as well as Profit Sharing and Development Assessment and Development Control Section. On this occasion, the author will provide a general image of the regional tax revenue.

Regional tax revenues are responsible for developing local tax administration policies, implementing these managers and promoting and supervising local taxes in municipalities. Local tax is one of the important revenue sources for the development of Medan city.

Since January 2011, the collection of Land and Building Tax (PBB) has been transferred from the central government to the local government. This transition provides an opportunity for Medan city to further develop its local potential, as PBB revenue is now directly part of local revenue without having to go through the revenue-sharing process that previously applied when the collection license was managed by the central government. However, on the other hand, local authorities also face new challenges with the appearance of land and construction tax (PBB) debt inherited from the central government (Mardiasmo, 2013).

Below are some of the stages of conducting a tax survey by the municipal government in Medan Selayang:

- a. Regional tax authorities can request claims if taxes exceed the due date.
- b. The regional government will be the tax insurance company. 7 (7) days from the payment deadline.
- c. If you have not needed to pay immediately after 21 days (21) of the issuance of the reference (ST).
- d. After the date (2) 24 (24) of the notification of the mandatory letter (SP) to the tax insurance company, the amount of tax burden will still be paid by the tax insurance company, but will be paid immediately (SPMP).
- e. The fifth period after the tax liability and accounting fees accrued by the tax insurance company after 14 (14) is immediately given by the Letter Auction (PL).
- f. If you need to pay your tax liabilities and invoices, 14 days after the date of the auction announcement. You can issue a mandatory letter (SP) at the same time as the Penge Tax and direct claim.

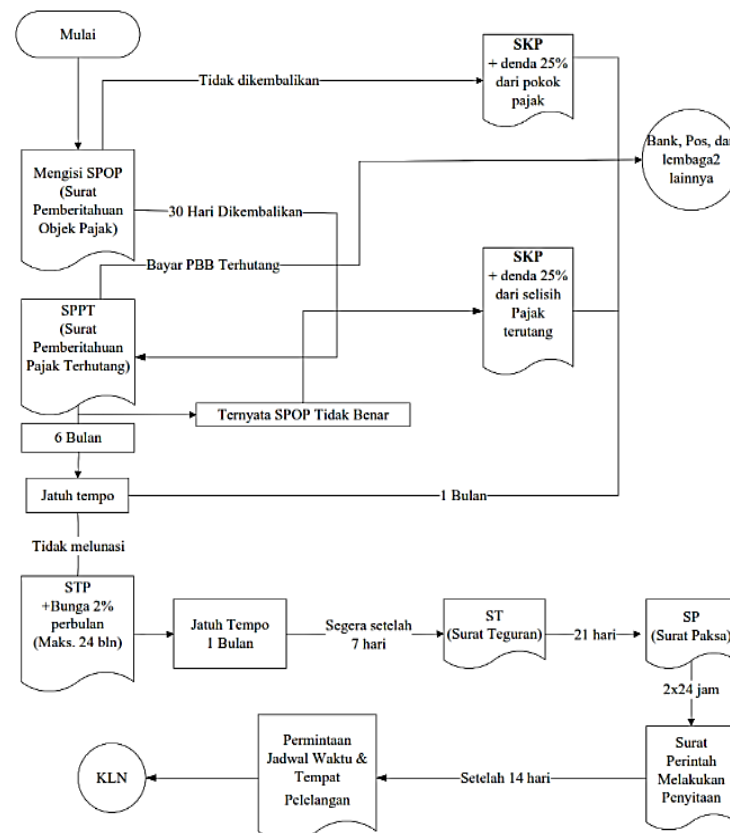
Local governments are also implementing strategies to implement agriculture and building management (PBB) surveys and allocations. These strategies include the government checking the collection or incoming data of Agricultural and Construction Tax (PBB) for collection. As a local payment, such as RW Hall or Subdistric Office (Fatturohman & Ilyasa, 2020).

Medan Seraya Local Government uses a "pickup" strategy by collecting and assembling land, collecting land and building tax (PBB). There are differences in these strategies. In recent years, the government has been using the manual method of collecting or procuring agricultural and building management (PBB) with many revenue officers in RW and District Halls, and launched in 2007, and the government has been working on agricultural Building Tax Investigation. Service (Building Tax Service (Service for Building Management) (PBB) Agriculture and Building Control Service (PBB) is a "mobile car" and the system is already being used by the local government as a tax authority Free Education Budget for Secondary Schools (Sekolah Menengah) and Primary Schools (SD) for Health insurance for Medan Selayang residents who cannot hold events for facilities such as Medan Seraya residents and public facilities (facilities such as providing Jamukhsmas (B. Urban Park, Building Road, etc.)). Urban Parks, Building Roads, etc. With the shift in the Agricultural and Construction Tax (PBB) survey as a regional tax, Medanserayan residents as taxpayers have an increased sense of belonging (Marlina, 2023).

### Collection Mechanism of Land and Building Tax in Medan Selayang

Standard Operating Process (SOP) of Land and Building Tax Collection in Medan Selayang City Government:

- a. To register a tax object, a tax item, a tax subject who owns or possesses tax, controls or benefits from the object, is required to register the object at the main tax service office with the working area. Tax Object (SPOP). By the last 30 days after delivery, the taxpayer has received the debt notification calculation (SPPT) of the amount of tax paid by the official assessment system. The primary tax office will determine the amount of tax paid according to the classification and characteristics of the tax object.
  - b. Payable (SPPT) submitted in double 1 signed by the head of the relevant KPP Pratama. In addition, after presenting the SPPT of KPP Pratama, the SPPT is given to Selayang Regency DPPKAD Medan.
  - c. The PBB Revenue Statement (SPPT) received by Medan Selayang DPPKAD is reorganized or arranged at the Subdistrict Command, then sent to the relevant District DPPKAD UPTD in that district.
  - d. DPPKD UPTD staff in Kecamatan collect the SPPT of Kelurahan/village for two days. After that, DPPKAD UPTD staff spread out to all villages.
  - e. 5.The land and building tax SPPT has been collected by the village head or to the taxpayer through village officials. SPPT PBB is directly delivered by the taxpayer or his assistant (door to door) within a maximum of 15 (fifteen) days.
  - f. The PBB SPPT cannot be delivered to the village head of the village, it goes back to the DPPKAD UPTD in the district.
  - g. If within six days from the time the PBB SPPT is submitted by the Village Head to the UPTD in the District, it is not also collected by the PBB taxpayer, then the DPPKAD UPTD Staff in the District will send the PBB SPPT to DPPKAD Medan Selayang to be forwarded to KPP Pratama.
  - h. The DPPKAD group has returned the PBB SPPT to the KPP Pratama.
- The following is a Flowchart of the PBB Collection Procedure:



**Figure 1.** Flowchart of PBB Collection Procedure



### **Optimizing land and building tax on local revenue**

Land and Building Tax is a state administered tax that should be increased to increase state revenue according to the state and community potential, and thanks to good professional management activities depending on its function. Management is implemented by planning, organizing, implementing, and monitoring efforts (Davis, 1991).

In the management document, it is not clearly explained for the definition of optimization, but in the Indonesian main dictionary, optimization is the result of the desired obtained, so optimization is to get it to get it. Expectations effectively and effectively. From this description, it is known that optimization can only be done if it is done effectively and effectively. In the organization of an organization, the goal is to always achieve results effectively and effectively to be optimal. In other words, goal achievement must be effective and effective. For this reason, this discussion will be explained by the definition of efficiency and efficiency (Steers, 1985).

To optimize tax and construction tax (PBB) collection, there are a number of things that require attention. First, it is important to implement collection systems and processes. In addition, we must also ensure the availability of competent collectors and adequate infrastructure and infrastructure. Effective monitoring is also important. Although public awareness of taxes is high, if collections are not done professionally, our efforts will not be able to achieve the expected level of tax revenue (Kamaroellah, 2017).

In addition, it can be explained that the system is a series of interdependent work processes, forming a complete work model in the implementation of the work field. In other words, tax collection is an activity carried out to determine taxes in accordance with the specified work model (Kaljannah & Devitra, 2023).

In the collection of Land and Building Tax (PBB), the role of collection agents is very important. This recovery agent is a person appointed by decision of the authorized manager to perform the collection or payment task of PBB. There are a number of aspects that must be taken into account, including the tax collection process and the capacity and motivation of tax managers in the implementation of recovery activities, of course, must comply with the systems and processes must be built (Junawan & Adiman, 2019). Working arrangements and adequate infrastructure are essential to smoothen tax collection and other related activities. In this case, the implementation of land and construction tax (PBB) cannot be separated from the monitoring process. Monitoring, is one of the management functions, to maintain ensure implementation to comply with activities, plans, policy implementation and established goals and procedures. (Putri & Lawita, 2019).

The results of the study (Siregar, 2018), that sanctions, service quality and service socialization also significantly affect compliance with land and construction taxes and sanctions as part of taxes on land and construction.

### **Factors inhibiting the collection of Land and Building Tax in Medan Selayang**

Regarding PBB revenue by region, there are a number of shortcomings that should be considered, particularly in relation to the low participation of the public in the payment of lien payments. The factors contributing to low participation are quite diverse, mainly:

- a. People's lack of understanding of the importance of land and construction tax (PBB) in funding development is one of the issues that needs attention. Many people do not know how to contribute to PBB to sponsor various development projects. This is due to the still low level of education in the community, so their mental state does not fully understand this issue.
- b. The lack of concrete evidence related to the taxes that can be paid to improve public health is under the spotlight. Many residents believe that they are paying in vain, as they do not see significant changes in their village situation.
- c. Lack of agency activity in claims is another obstacle. When providing a tax return (SPPT), the authorities leave the payment. However, if taxpayers have not paid back, the authorities will not remind them again. Taxpayers who want to pay at a bank or post

office often experience difficulties due to a lack of understanding or due to the vast location. As a result, many taxpayers end up not paying.

- d. People have an indifferent attitude towards their obligation to pay taxes. Many taxpayers believe that there is no significant tax payment or impact, mainly because there is no concrete evidence associated with the benefits generated by taxes. As a result, they tend to spend their money to suit other needs.
- e. Lack of public understanding in the treatment of tax sources and integrated revenue changes (SPPT) is a problem that is often faced. An example is when a taxpayer dies, but the heirs replacing the taxpayer do not indicate the necessary changes. Therefore, the tax is still in the name of the old owner.
- f. Taxes can be sold to other parties.
- g. Primary Tax Office recording errors in SPPT exhibits can lead to multiple properties. If tax items are sold, the buyer will report the property, but the old owner's data will not be changed. This results in taxes being recorded by two taxpayers.

## CONCLUSION

Based on the results of research and discussion, the author claims that tax is a public contribution to the Ministry of Finance by not receiving the main services directly and the main services aimed at general payment. You can use your expenses. Indonesia's Agricultural and Construction Tax (PBB) is a central tax by virtue of their administration being left entirely to the central Government ultimately generating a form of revenue, but attributed to most regions. In APBD, agriculture and construction tax (PBB) revenue from the Regional Revenue Share Group (revenue share) accounts for one of the main sources of regional revenue. The proceeds of tax revenues are shared between the central government, district and state governments, but most tax revenues go to district/municipal governments as regional revenues.

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