Analysis of Regional Tax Management Based On Information System Management of Regional Original Revenue (SIP-PAD) at The Agency Kendari City Regional Revenue (BAPENDA)

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ABSTRACT

This research aims to find out and analyze how regional tax management is based on the Regional Original Income Management Information System (SIP-PAD) at the Kendari City Regional Revenue Agency and the extent to which regional tax management is based on the Regional Original Income Management Information System (SIP-PAD) at the Revenue Agency Kendari City area. This research uses qualitative methods with the data used coming from primary data in the form of interviews and secondary data in the form of documentation. The results of this research show that SIP-PAD based Regional Tax Management at BAPENDA Kendari City has been implemented in accordance with existing policies, namely PP No. 35 Article 59 of 2023 where Regional Governments are required to make Payments and Deposits via an electronic-based system. Which refers to the previous statement, namely Minister of Home Affairs Regulation Number 56 of 2021 concerning Teams for the Acceleration and Expansion of Digitalization in Provincial and Regency/City Regions as well as procedures for Implementing Regional Government Transaction Etronification (E-STPD). This is because the integrated and computerized system allows tighter monitoring of potential tax fraud and abuse.

Keywords : E-government, regional tax management, SIP-PAD

INTRODUCTION

Regional Governments in Indonesia are given autonomous authority to carry out Regional Taxes in accordance with the principle of regional autonomy regulated in Law Number 28 of 2009 concerning Regional Taxes and Regional Levies. The granting of this autonomous authority aims to provide flexibility to local governments in managing their finances in accordance with local conditions, promoting independence, and increasing Regional Original Revenue (PAD) as well as supporting regional development in a sustainable manner (Heryana & Dewi, 2013).

Taxes are one of the important sources of PAD for the implementation and improvement of national development such as the practice of Pancasila which aims to increase the prosperity and welfare of the people (Rusjidi, 2008). Regional taxes are mandatory contributions made by individuals or entities to the regions without a balanced direct return, which can be imposed based on the laws that have been in force, and are used in order to finance regional administration and regional development (Mardiasmo, 2011).

Local governments cannot carry out their functions efficiently and effectively without sufficient costs to provide public services. Therefore, a real role of the community

in fulfilling their tax obligations is needed in the implementation of public development programs. Implementing information systems is one of the strategies to increase organizational efficiency and productivity.

An information system is a combination of information technology and the activities of a person who uses technology to support operations and management. In a broad sense, the term information system that is often used refers to the interaction between people, algorithmic processes, data, and technology (Krisnanda, Ganawati, Rompas, & Amelia, 2020). The development of information technology is also applied in the form of governance so that the public can know and monitor government activities to implement good governance. One form of government administration is the use of a technology-based information system or known as *E-Government*.

E-government is an information technology system developed by the government to improve public services by providing options to the public for easy access to public information (Farida, Setiawan, Maryatmi, & Juwita, 2020). This is in accordance with the Instruction of the President of the Republic of Indonesia Number 3 of 2003 concerning National Policies and Strategies for Government Development, which states the formation of a government that is clean, transparent, and able to respond to the demands of change effectively, namely that the community demands public services that meet the interests of the wider community throughout the country, are reliable and reliable, and are easily accessible interactively.

One of the *E-Governments* developed by the current government and used in tax management in the government is the Regional Original Revenue Management Information System (SIP-PAD). SIP-PAD is an application to support Regional Tax management and service activities (non-PBB and BPHTB), which is equipped with online reporting and payment features, SMS-Center and *Dashboard*. SIP-PAD aims to assist local governments in optimizing Regional Original Revenue and increasing regional revenue through more effective strategies (Almilia & Setya, 2006).

The main problem with the use of SIP-PAD is the lack of automation of the value (tax) on the *dashboard* that can be *updated* in *real time.* This can be overcome through the upgrade and repurchase of tax recording equipment, it is also necessary to appeal to banks to improve service facilities to optimize Regional Revenue. Therefore, it is necessary to respond to each Regional Government in overcoming the damage.

Kendari City is one of the Regional Governments in Southeast Sulawesi Province that uses the SIP-PAD application in early 2022, precisely in mid-June. The use of this application is of course based on the use of the previous application, namely the Regional Management Information System (SIMDA) Revenue. However, SIMDA Revenue is considered to have many weaknesses so that it is not ready to be applied in tax management (Mariano, 2018).

Based on research conducted (Rosadi, 2022) Some of the obstacles in the implementation of *E-Government* through the SIMDA Revenue application are first, *software* and networking, where the server network is unstable so that applications are difficult to access in *real time,* and there is no automatic *backup* system to overcome the problem of data loss or *corruption*. Then this Revenue SIMDA Application is still desktop so that the development process is very difficult because it must be overhauled or changed as a whole and this revenue SIMDA still uses the *Local Area Network* (LAN) network which only government internal circles can access SIMDA. Second, facilities and infrastructure, namely computers and hardware of SIMDA Revenue, often suffer damage or *errors*, which hinder data input activities. This is due to the absence of *maintenance*

on SIMDA Revenue computers and devices. And the last one is related to Human Resources, where IT operators are not careful in inputting data, such as mistakes in entering account codes, as a result of which the data entered is not appropriate and the data must be re-entered (edit and *update*) data again. As well as the lack of commitment of employees in operating SIMDA Revenue, which is characterized by the behavior of delaying work in inputting data in *real time* on SIMDA Revenue, which results in a delay in the input process.

Based on these shortcomings, the Kendari City BAPENDA switched from SIMDA Revenue to SIP-PAD in early 2022. This SIP-PAD is based on the Regulation of the Minister of Home Affairs of the Republic of Indonesia Number 56 of 2021 concerning the Acceleration and Expansion Team for Digitalization of Provincial and Regency/City Areas and the Procedures for the Implementation of Eketronization of Local Government Transactions (E-STPD). Kendari City's consideration to switch from SIMDA revenue to SIP-PAD is to increase efficiency by concentrating on collecting, managing, and monitoring regional revenue. By using a system specifically designed for revenue management, it is hoped that operational processes, including revenue data management and tax collection, will be more efficient. The Kendari City Government also strives to follow the latest standards of practice and utilize administrative tasks to improve PAD.

The relationship between the implementation of SIP-PAD and the source of PAD is that SIP-PAD can be an effective tool to increase efficiency in tax management, which in its implementation has the potential to increase PAD. Therefore, it is necessary to have a system policy that must be applied in the Regional Government in accordance with the SIP-PAD application. From the results of research (Rosadi, 2022) for now, BAPENDA has used an information and communication technology-based tax and levy service administration system, namely in terms of services. In BAPENDA services, it is divided into two, namely external and internal services. External services, namely taxpayers, can make payments online through accounts that have been submitted to taxpayers through m-banking, ATMs, and also banks in this case such as Bank Sulawesi. For internal administrative services, now they do not use SIMDA Revenue anymore and switch to SIP-PAD to input the results of SPTPD, SSPD and others. With the implementation of SIP-PAD, it is hoped that Kendari City will be able to achieve the targets that have been set.

The results of the research conducted by (Nanda, et al. 2022) on the Sidoarjo Regional Government found that the Implementation *of E-Government* on the PDS-Pajak application has been running well, this is clarified by the implementation is on target, the socialization carried out is going well judging from Taxpayers who have known and used the PDS-Pajak Application in carrying out tax activities.

The results of a study conducted by (Safrida, Marefanda, & Amelia, 2022) at the West Aceh Regency Government found that in general, employees have an understanding of SIMDA, but the obstacle is in the communication indicators, namely the lack of training on the use of financial SIMDA within the scope of the Aceh Regional Government, namely the Maulaboh Transmigration and Manpower Office for the past few years (since 2019).

The results of research by (Noviyanti, Raka, & Larantika, 2021) on the Badung Regency government found that the implementation *of E-Government* in the process of reporting Regional Tax Returns to the Badung Regency Government has been well implemented, but there are several inhibiting factors in the process of reporting Regional

Tax Returns to the Badung Regency Government, including taxpayers' knowledge and awareness and the Covid-19 pandemic.

The results of research conducted by (Zainuddin, 2019) in Mamuju Regency show that the implementation of *E-government* in Mamuju Regency has not been effective. Of the twelve indicators, only four indicators were met, namely the failure to achieve the implementation of *E-Government* at the executive level, regional apparatus organizational officials, technical officials and legislative officials, as well as most of the community. However, the lack of human resources in the field of information technology is the biggest obstacle to the implementation of *E-Government* in Mamuju Regency.

Based on previous research, it was found that there was an inconsistency in research regarding the implementation of the SIMDA application. So further research is needed on the application of the application, where starting in 2022 a new application called SIP-PAD has been implemented as a replacement for SIMDA. Therefore, this study can be a benchmark for whether the existence of a SIP-PAD application in place of SIMDA can facilitate the administration system of regional tax and levy services based on information and communication technology.

Based on the description of the background above, the author is interested in conducting research on "Analysis of Regional Tax Management Based on the Regional Original Revenue Management Information System (SIP-PAD) at the Regional Revenue Agency of Kendari City".

The benefits that can be expected from this study are to provide an evaluation in the form of shortcomings and advantages of the Regional Original Revenue Management Information System (SIP-PAD) so that in the future it can be better in its application to the management of Regional Taxes of the Kendari City Regional Revenue Agency.

RESEARCH METHOD

The data analysis method used in this study is a qualitative analysis method with a descriptive approach.

The object of this research is the management of Regional Taxes based on the Regional Original Revenue Management Information System (SIP-PAD) at the Regional Revenue Agency (BAPENDA) of Kendari City. This research was carried out at BAPENDA Kendari City, which is located at Jalan Balai Kota II, Pondambea Kadia, Kendari City, Southeast Sulawesi Province.

This study uses qualitative data in the form of in-depth interviews with several key informants at the Kendari City BAPENDA as well as SKPD documents/archives in the form of an overview, organizational structure and *job desk description*. The data sources used by the researcher in conducting this research are as follows:

1. Primary Data
   Primary data is data obtained or collected directly in the field by researchers from the person concerned. The primary data intended in this study is an interview between the researcher and the research informant.

2. Secondary Data
   Secondary data is an additional source of data that is taken not directly in the field, but from sources that have been made by others, such as: books, documents, photos, and statistics (Nugrahani, et al., 2014). The secondary data needed in this study is data on the realization target of PAD and regional taxes in 2022 for 2 semesters (before and after the use of SIP-PAD) and other documents related to the study in this study (Dwiyanto, 2018).

This study uses qualitative descriptive data analysis techniques with the type of case *study research.* Qualitative data analysis refers to Miles and Huberman. The stages carried out to analyze the data according to Miles and Huberman quoted by (Sugiyono, 2019) are:

1. Data reduction
   Data reduction is data obtained from the field through observation, interviews and documentation. The researcher noted in detail then a summary, and chose the main things and focused on the important things. Reduced data can provide a precise picture, and can help researchers in data collection.
2. Data Presentation
   The presentation of data in qualitative research is with descriptive or explanatory texts, tabulations or tables. The information obtained in the field is explained into the text as best as possible, without any addition of existing facts. This aims to be able to present data that has been reduced appropriately and correctly the actual situation in the field.
3. Drawing conclusions
   The data that has been explained and described, the researcher uses to answer the formulation of the problem that has been formulated from the beginning and then conclusions can be drawn. From the data obtained, it is then developed with the framework of thinking and theory that has been obtained so that the final conclusion is in accordance with the research objectives.
   More details about the explanation can be seen in the following chart:
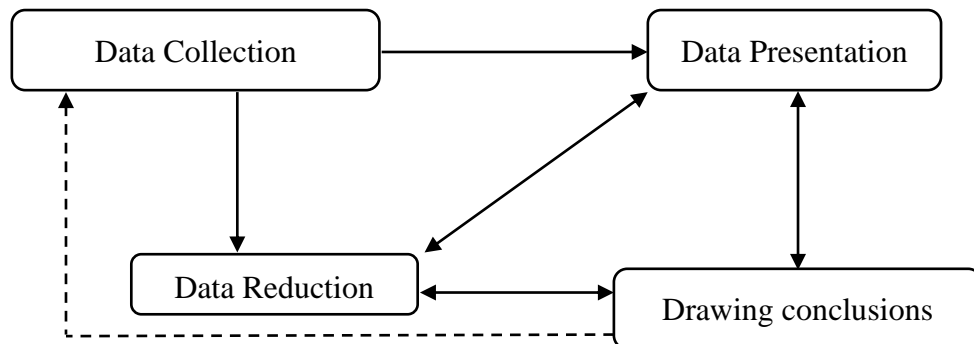
(Source: Sugiyono, 2019)

Figure 1 Qualitative data analysis techniques according to Miles and Huberman

RESULT AND DISCUSSION

General Description of Respondents

The respondents in this study were 2 people who were used as research informants. In this study, the characteristics to be known are the position of the informant, the status of the informant, gender, the last education and the working period of the informant. For more details about the respondent's personal data, please see the table below.

Table 1 Characteristics of Respondents

It	Informant	Characteristics of Respondents	Description
1	Fitrah Hidayat, S.Kom	Position	Information Systems and Network Analyst of BAPENDA Kendari City
		Status	Civil servants
		Gender	Man

		Education	S1
		Working Period	5 Years
2	Rismanto Hasba, S.Sos	Position	Revenue Treasurer
		Status	Civil servants
		Gender	Man
		Education	S1
		Working Period	8 Years

Source: Primary data processed (2024)

Based on Table 1, it shows that the informants in this study consist of 2 informants. Where the first informant is Mr. Fitrah Hidayah, S.Kom as the key informant of this research, in this case the informant serves as an Information System and Network Analyst of SIP-PAD BAPENDA Kendari City. Meanwhile, the second informant is Mr. Rismanto Hasba, S.Sos, in this case the informant serves as the Treasurer of Tax Revenue at the Kendari City BAPENDA. The two informants in this study took their last education in S1, with a working period of 5 to 8 years. This shows that the two informants were able to answer the researcher's questions related to SIP-PAD-Based Regional Tax Management at the Kendari City Regional Revenue Agency.

Data acquisition was carried out from January 10, 2024 to March 14, 2024 through semi-structured interviews using a list of questions that had been prepared by the researcher and questions that developed from the answers submitted by the informants. This research also uses recording aids (*mobile phones*) with the permission of the informant.

Description of Data Analysis Results

Regional Tax Management

Regional Tax Management in Kendari City is required to use the Regional Original Revenue Management Information System (SIP-PAD) application in early 2022, precisely in mid-June. The use of this application is of course based on the use of the previous application, namely the Regional Management Information System (SIMDA) Revenue. In addition, this transition is based on the latest policy, namely Government Regulation (PP) 35 Article 59 of 2023 concerning Payments and Deposits must use an electronic-based system that refers to the previous policy, namely Regulation of the Minister of Home Affairs (Permendagri) Number 56 of 2021 concerning the Acceleration and Expansion Team for Digitalization of Provincial and Regency/City Regions and procedures for the Implementation of Electronification of Local Government Transactions (E-STPD). Where the previous application, which was still desktop-based, was still considered lacking and difficult to make improvements if a new policy was issued.

This is evidenced through an interview with Mr. Fitrah Hidayat, S.Kom as an Information System and Network Analyst of SIP-PAD BAPENDA Kendari City. He said that:

"Related to that, now everyone is required to use an all-online system. If you want to discuss our policy from BAPENDA using Government Regulation No. 35 Article 59 of 2023 where Regional Governments are required to make Payments and Deposits through an electronic-based system. The term is a more advanced demand, well, at that time, right, because in that year SIMDA was given yes ee for free from BPKP (Financial and Development Supervisory Agency), now at that time it was up to the application to be done, so if it was in SIMDA, it was also in the form because the system was a designer, yes, it couldn't be changed if ee the name was a system based on the design, yes, if it had

been made rich, then it could be done in anything else. The difference is that now we use SIP-PAD even though the system is already running, but if for example there is further development, it can be modified again". (interview January 10, 2024).

Based on the results of the interview above, it shows that the Regional Government is required to adopt an online system as a whole. When discussed regarding the policy from BAPENDA which uses Government Regulation No. 35 Article 59 of 2023, it is clear that the Regional Government must make Payments and Deposits through an electronic-based system. This indicates a more advanced direction in the administrative process of government. In addition, it was also discussed about the implementation of SIMDA Revenue which is given free of charge by BPKP, which is important because it is an application that cannot be changed, because it uses *a desktop* system. This is different from the current approach of using SIP-PAD although it is already running, but it can still be modified for further development. This highlights the difference between a rigid system such as SIMDA Revenue, with a more dynamic approach such as that carried out by SIP-PAD.

Regional Tax Management which is based on a structured system, requires electronic-based Regional Tax Management, SIP-PAD is present as a solution to simplify administrative governance in a Region. SIP-PAD is designed to cover various stages in Regional Tax Management, ranging from registration, data collection, determination, billing, deposit, to bookkeeping. Thus, SIP-PAD not only facilitates an efficient administrative process, but also assists local governments in improving supervision and control over local taxes, thus potentially increasing tax revenues and more effective use of the budget.

The following is the display of the SIP-PAD menu used by the Kendari City BAPENDA in electronic-based Regional Tax Management:
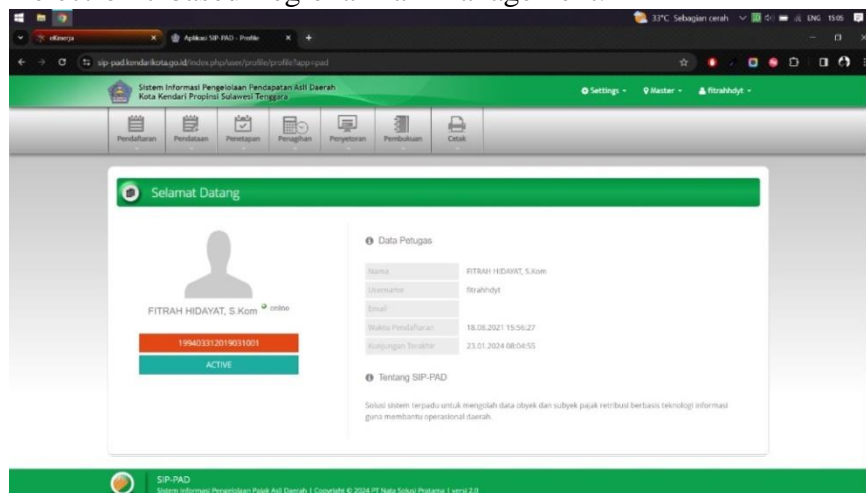

Figure 2 SIP-PAD Menu Display

Based on Figure 2, it shows that the menu display on the SIP-PAD, consists of the Registration menu used for the registration of taxpayer subjects and objects. Second, data collection related to the self-assessment reporting procedure called SPTPD and for *official assessment* called registration letters. Third, the determination is used to make a calculation memorandum and a regional tax determination letter (SKPD). Fourth, Billing is used for Regional Tax Bills (STPD) in the form of fines, administrative sanctions. Fifth, Deposits are used for the preparation of Regional Tax Payment Letters (SSPD). Sixth, Bookkeeping is used to see the payment number because it will be automatically

connected to the system. Seventh, Print is used to print all the evidence in the previous six menus.
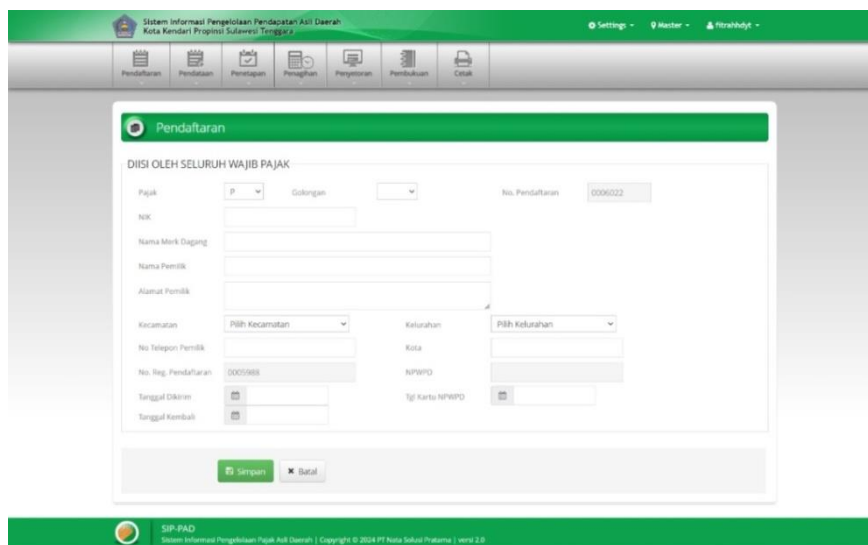

Figure 3 Registration Menu

Figure 3 shows that the display of the Registration menu used to register the subject and object of the Taxpayer which includes the registration number, class, gender, NIK, Trademark name, Owner's Name, Owner's Address, District, Kelurahan, City, NPWPD, NPWPD card date, Owner's Phone Number, Reg Registration Number, Date sent, Return date. This shows that the taxpayer registration process in regional tax management is carried out in a complex, detailed, structured, and transparent manner. Where this will make it easier to track and manage tax information efficiently.

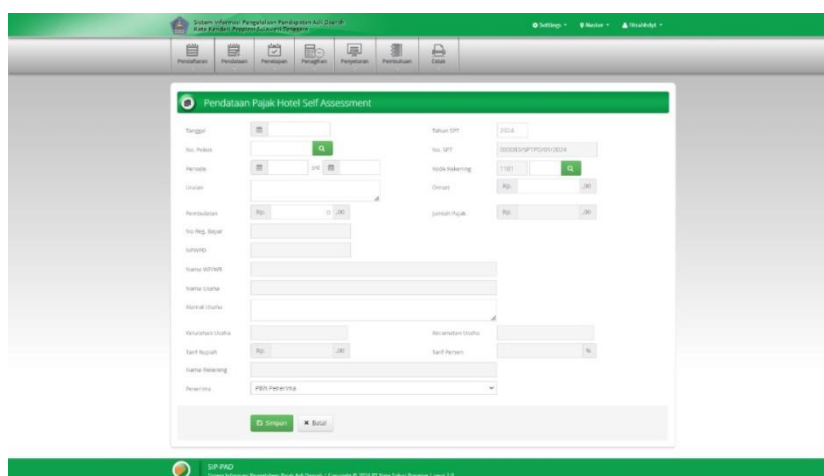The next feature in SIP-PAD is related to data collection. The appearance is as follows:

Figure 4 Data Collection Menu

In figure 4 shows the display of the Data Collection menu used to relate to the procedure for reporting *self-assessment* which is called SPTPD and for *official assessment* it is called a registration letter which contains the date, principal number, period, description, registration, payment reg number, NPWPD, business name, business address, business village, rupiah tariff, account name, recipient, tax return year, tax return

number, account code, turnover, and types of taxes. This makes it easier for BAPENDA Kendari City to identify business entities and track their tax liabilities appropriately. In addition, data on turnover and types of taxes allow for accurate calculations in the process of imposition and collection of necessary taxes. Thus, the Data Collection Menu is an important tool in supporting transparency and tax compliance in Kendari City.
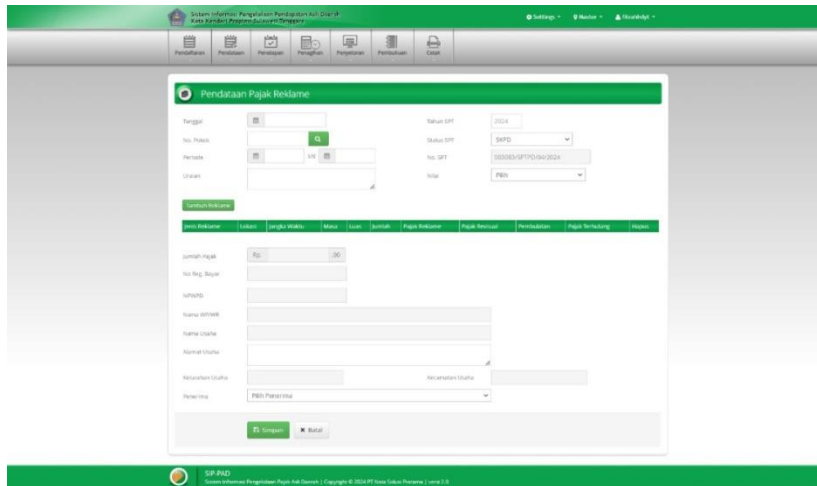

Figure 5 Billboard Tax Data Collection

Figure 5 shows the display in data collection related to the display of billboard tax reporting procedures which include the date, principal number, period, description, tax return year, tax return status, value tax return number. With this information, the Kendari City BAPENDA can monitor taxpayers' compliance in reporting and paying billboard taxes, as well as take the necessary actions against cases that require further handling. This structured and detailed view helps ensure that the billboard tax reporting and collection process runs smoothly and in accordance with the applicable laws and regulations.
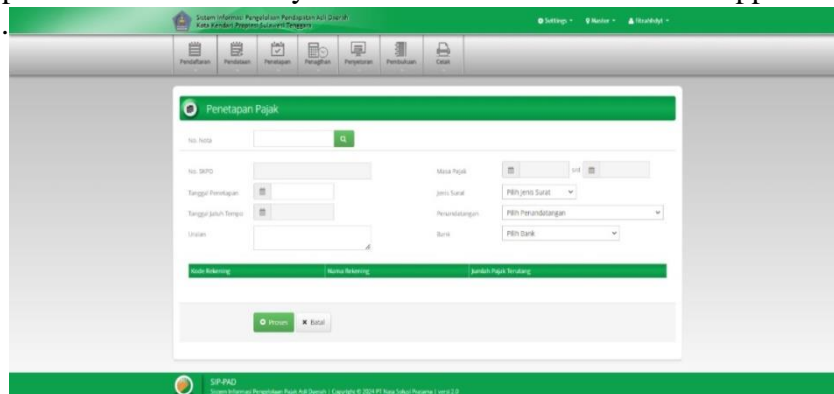

Figure 6 Assignment Menu

Figure 6 shows the display of the Determination menu used to make a calculation memorandum and a regional tax determination letter (SKPD) which contains No. Note, SKPD No., determination date, due date, description, tax period, type of letter, signing, and bank. With this detailed information, the Determination menu facilitates the process of making and sending Regional Tax Determination Letters, as well as ensuring clarity and regularity in the implementation of tax obligations in Kendari City.
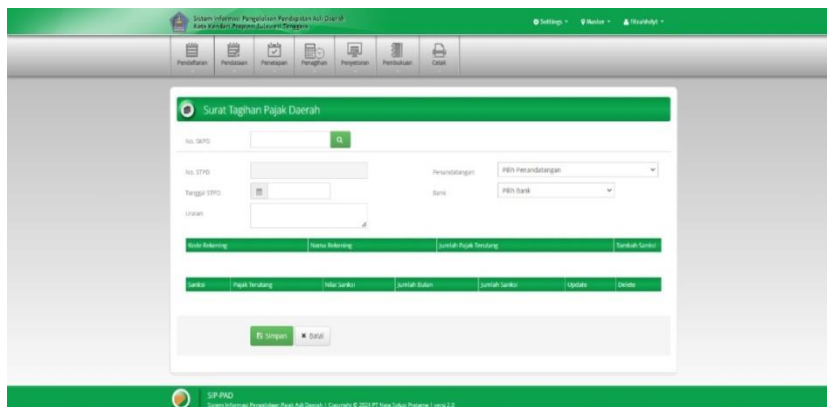
Figure 7 Billing Menu

Figure 7 shows the display of the Billing menu used for Regional Tax Bills (STPD) in the form of fines, administrative sanctions which include SKPD Number, STPD Number, STPD date, description, signing, and bank. The display of the Billing menu is an important instrument for the parties responsible for the regional tax collection process, especially related to fines and administrative sanctions. With this structured and informative display, the Billing menu simplifies the local tax collection process, increases transparency, and ensures better tax compliance in Kendari City.
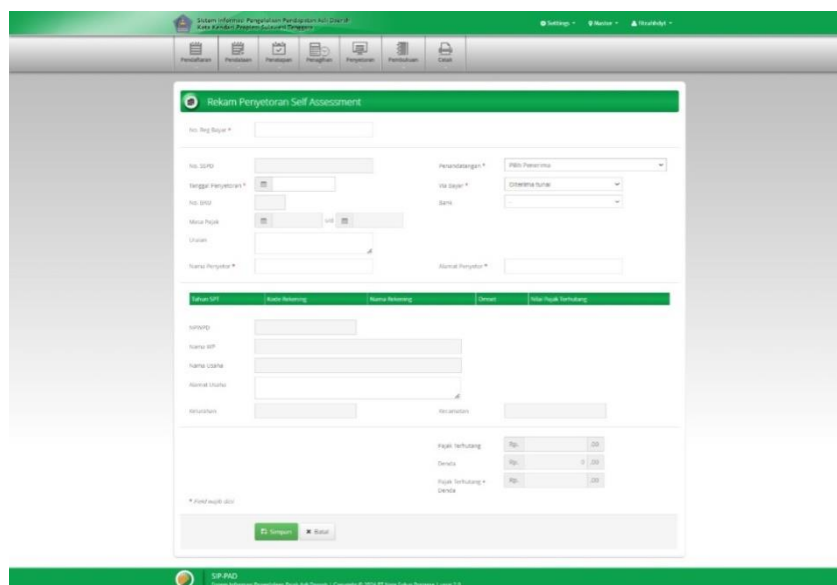

Figure 8 Self *Assessment Deposit Record*

Figure 8 shows the display of the Deposit menu used for the creation of a Regional Tax Payment Letter (SSPD) which contains the Payment Account Number, SKPD Number, deposit date, BKU Number, tax period, description, depositor name, depositor address, signing, via payment, bank. This menu plays an important role in facilitating the process of paying regional taxes by providing the information needed for the creation of SSPD. With this structured and informative display, the Deposit menu makes it easier for taxpayers to pay local taxes, increase transparency, and ensure compliance in the implementation of tax obligations.
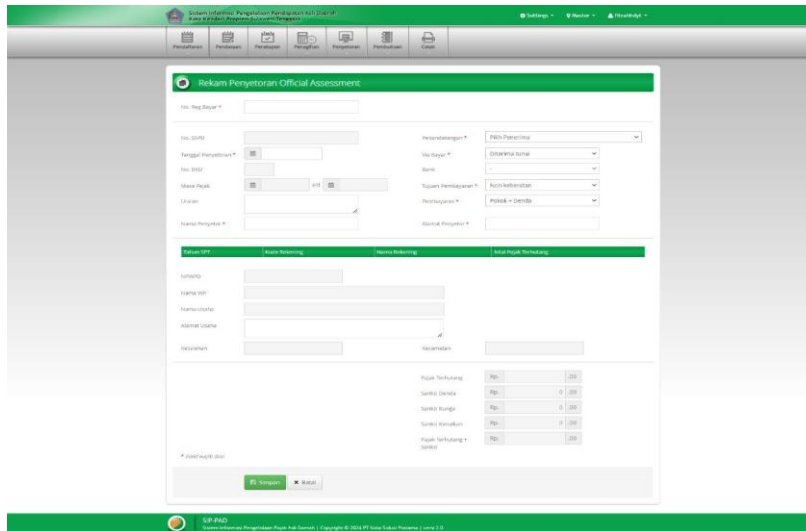
Figure 9 Official *Assessment Deposit Record*

Figure 9 shows the display in inputting the *official assessment deposit record* which consists of the current account number, SKPD number, deposit date, SKU number, tax period, description, depositor name, signatory, payment via, bank, payment destination, payment address, depositor address. By filling in these details completely and accurately, the official assessment deposit record can be well arranged, making it easier to track, audit, and manage taxes effectively.
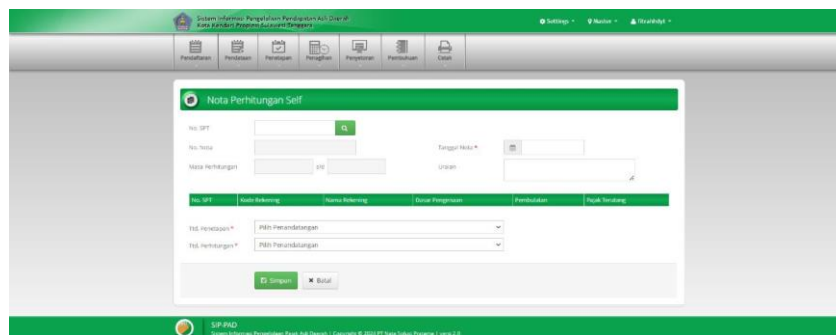

Figure 10 Bookkeeping Menu

Figure 10 shows the Bookkeeping menu where in this menu there is a menu of *self-assessment* calculation notes and *official assessments* are used to see the payment number because it will automatically be connected to the system in which the Tax Return Number, Note No., Calculation Period, Date, Description, TTD determination, TTD Calculation. The information presented in this Bookkeeping menu is important in ensuring the accuracy and adequacy of recording tax transactions that occur. With an automatic connection with the system, users can easily access the payment number associated with each transaction, facilitating the tracking and auditing process. Thus, the Bookkeeping menu is an integral part of maintaining the regularity and accuracy of tax data, as well as ensuring compliance in the bookkeeping and tax reporting process.

In the implementation of SIP-PAD management, supporting human resources are needed. This is due to the need for training and in-depth understanding related to the use of SIP-PAD. Human resources at BAPENDA have been assessed as good. This is due to consistent participation in various coaching and training activities organized through the *zoom platform* directly from the center. In its interpretation, human resources at BAPENDA have shown a commitment to improve their quality by following the latest

developments in the field of taxation through online training. Active participation in this technical guidance can help improve the understanding, skills, and knowledge of employees in managing regional taxes effectively and efficiently. As a result, these quality human resources can make a significant contribution in improving performance and services at BAPENDA and increasing regional tax revenues as a whole.

This is proven through an interview with Mr. Rismanto Hasba, S.Sos as the Treasurer of Revenue of the Kendari City BAPENDA. He said that:

"The human resources depend on each individual, because the training has often been done via zoom from Jakarta and human resources at BAPENDA, but this has been said to be good because they have often participated in technical guidance". (interview March 14, 2024)

Based on the results of the interview above, it was revealed that the quality of human resources at BAPENDA depends on the level of awareness and involvement of each individual. Although routine training is carried out online through the Zoom platform from Jakarta, the quality of human resources in Regional Tax Management at BAPENDA is still considered good. Although the training is only conducted online, individual awareness and motivation in participating in and implementing the knowledge gained from the technical guidance has an important role in improving the quality of Regional Tax Management. Thus, although training is only one aspect of human resource development, the active involvement and seriousness of individuals in utilizing it can have a significant positive impact in improving the efficiency and effectiveness of regional tax management in BAPENDA.

Technology-based regional tax management is not only reviewed in terms of its policies, but also from the readiness of human resources in a Regional Government. Where the use of technology systems in regional tax management requires a thorough evaluation of the readiness of human resources at the regional level. Although the right policies are important to implement, without adequate human resource readiness in the adequate use of technology, the implementation of such technology systems may not be successful. Therefore, a comprehensive evaluation of aspects of human resource readiness at the regional level is needed before implementing technology-based regional tax management. This will ensure that the implementation of the system runs smoothly and provides optimal benefits for the local government and the community.

In regional tax management, in addition to the readiness of human resources, it is also hoped that readiness in terms of technology can also be implemented properly. Given that every system or technology certainly has weaknesses and advantages, so there is a need for adjustments and evaluations related to the technology. Where reliable technology readiness and supportive policies will increase the ability of regions to implement the system effectively, thus the evaluation of technology readiness is rare and important to ensure the success and effectiveness of technology-based systems in regional tax management.

Based on the results of the interview conducted with Mr. Fitrah Hidayat, S.Kom as System and Network Analyst of SIP-PAD BAPENDA Kendari City. He said that:

"The first obstacle is related to the flow, the flow is the first time we implemented it, at that time we were still confused about the flow of the application, how to do it first. The second is the habit of the operator's input, because if in SIMDA, everything is manual, when for example, write ee, write the date, it must be typed, while in SIP-PAD, the format is that if we type it, we click for example, the ladder immediately automatically appears, the calendar appears, then for the type of tax period, for example, like the type

of restaurant tax, which every month when clicked 'tek", for example, it is clicked on January 1, it is automatically up to ee until With it, it is automatically calculated for 30 days, maybe rich, then for the tax calculation it is automatically actually easier than the previous SIMDA, right. If the readiness of our technology here has been said to be ready because it is always updated with the applicable policies, then for the human resources is also good, well, it is only that in the beginning we were a bit difficult because we had to adapt again to new applications, but on the other hand, this SIP-PAD is very helpful in tax management here". (interview January 10, 2024).

Based on the results of the interview, it was revealed that there were several obstacles faced when implementing SIP-PAD. The first obstacle is related to the application implementation flow which is initially confusing, especially in terms of determining the right flow and process. This happens because of confusion in understanding how the application works and how it works. The second obstacle is related to the input habits of operators, where they have to adapt to the differences between SIP-PAD and the previous system, especially in terms of the use of automation features such as calendars and more efficient tax calculations.

However, this shows that the readiness of technology in the place has been assessed as ready, because it always updates itself with the latest applicable policies. In addition, the human resources in the place have also been rated well, although at first they had a little difficulty in adapting to the new application. However, overall, SIP-PAD is considered very helpful in tax management there, especially in terms of efficiency and ease of tax calculation. From this interview, it can be concluded that despite the initial challenges, technological readiness and good human resource capabilities have helped in overcoming these obstacles, so that the implementation of SIP-PAD has succeeded in providing significant benefits in tax management in the area.

Regional Original Revenue Management Information System (SIP-PAD)

The implementation of SIP-PAD is expected to help the tax process to be carried out more efficiently, reduce the potential for tax leakage, and increase supervision. This can contribute to an increase in Regional Original Revenue (PAD) through an increase in tax revenue. By using a system specifically designed to manage revenue, it is hoped that efficiency in operational processes can be improved, including the management of revenue data and tax collection.

The Budget Realization Report on Kendari City Regional Taxes in 2018-2022 can be seen below:

Table 2
Kendari City Regional Taxes

Year	Budget	Realization	%
(1)	(2)	(3)	(4) = (3)/(2)x100
2018	117.595.000.000,00	103.213.100. 708,00	88%
2019	129.753.305.373,00	119.628.043.058,40	92%
2020	107.971.0 00.000,00	116.856.953.527,00	108%
2021	285.689.411.741,00	144.566.119.773,00	51%
2022	159.130.000.000,00	184.942.608.770,00	116%
Average	**160.027.743.422,80**	**133.841.364.167,28**	**91%**

Source: *BAPENDA Kendari City (2024)*

Based on the data in Table 2 above, it shows that there is a fluctuation in the realization of Regional Taxes from 2018-2022, where the average percentage of Regional Taxes in 2018-2022 is 91%. Based on an initial interview with Mr. Fitrah as an Information Systems and Network Analyst of BAPENDA Kendari City, in 2018-2021 it

was still using the SIMDA Revenue application, where in the last four years the Kendari City Regional Tax has not reached the set target. Then in 2022 Kendari City switched to SIP-PAD, where this year the Kendari City Regional Tax was able to achieve the realization target that had been set. The implementation of SIP-PAD is expected to help the Kendari City BAPENDA to be able to achieve the Regional Tax target every year.

The success of SIP-PAD in BAPENDA Kendari City is assessed based on the level of achievement of the targets that have been realized. Because SIP-PAD is based on a predetermined policy, as long as this system is able to fulfill all the necessary application functions and does not cause losses to related parties, BAPENDA states that the use of SIP-PAD is considered efficient.

The success of the implementation of SIP-PAD in the Kendari City BAPENDA is measured based on the achievement of the targets that have been set. For example, if SIP-PAD succeeds in increasing regional tax revenues and simplifying the administrative process, then this will be considered an indicator of the success of the system. Nonetheless, it is important to note that the success of SIP-PAD is not only determined by the achievement of targets, but also by its ability to meet the needs and demands of applicable operations and regulations. Thus, the efficiency and effectiveness of SIP-PAD in supporting regional tax management is a determining factor in assessing its success.

This is proven through an interview with Mr. Rismanto Hasba, S.Sos as the Treasurer of Revenue of the Kendari City BAPENDA. He said that:

"We see from the target achievement of the target, yes, the term is the target of the tax realization itself, if it is indeed successful, then in terms of the document administration system, it is also usually reported, usually related to BPK reporting, so if it is said to be successful, it is like there are no findings, if it is the first, after the administration of the document, of course, if it is at the BPK, it will be checked how the flow is in accordance with the existing regulations, the second is related to the management. the realization of the target is said to have been successful, that's the indicator" (Interview, January 10, 2024).

In an era where information technology plays an important role in public administration, data security has become very important, especially in the context of managing Regional Original Revenue. SIP-PAD is the backbone for BAPENDA in managing their income. SIP-PAD is not only a means for recording and reporting, but also a foundation for proper decision-making. Therefore, data protection in SIP-PAD is very important. With strong security in place, sensitive information such as financial data, tax information, and identity data can be protected from unauthorized access, misuse, or cyberattacks. In this case, data security is not only a technical issue, but also a matter of public trust and the integrity of BAPENDA in managing public funds effectively and safely.

Discussion

Regional Tax Management

Based on the results of the research that has been carried out, it can be known that Regional Tax Management at the Regional Revenue Agency (BAPENDA) of Kendari City has been said to be good. This is because its management is carried out using an information technology system in accordance with applicable policies, namely Government Regulation (PP) Number 35 Article 59 of 2023 where Regional Governments are required to make Payments and Deposits through an electronic-based system. This policy is a change from the previous regulation, namely Permendagri Number 56 of 2021 concerning the Acceleration and Expansion Team for Digitalization

of Provincial and Regency/City Regions and procedures for the Implementation of Eketronization of Local Government Transactions (E-STPD).

The use of technology-based information systems is able to increase administrative efficiency. With the adoption of technology, the process of recording, processing, and reporting data can be carried out faster and more precisely. The integrated system allows various stages in tax management, such as registration, data collection, determination, billing, depositing and bookkeeping to be carried out automatically and efficiently. This reduces the time and effort required in the administrative process, resulting in cost and resource savings.

The use of technology can also increase transparency and accountability in regional tax management. With a centralized and integrated information system, information about regional taxes can be easily accessed by related parties, including taxpayers and related agencies. This allows for better monitoring of tax payments, as well as minimizing the potential for fraud or data manipulation. High transparency can also increase public trust in local governments.

In addition, the use of technology in regional tax management can increase overall tax revenue. With more efficient administrative processes and better supervision, the potential revenue from local taxes can be optimized. An integrated information system also allows the identification of potential taxes that have not been optimally exploited, so that a more effective tax collection strategy can be carried out. In the long run, this increase in tax revenue can contribute to the development and provision of better public services for the community.

In addition, the use of technology in regional tax management can also strengthen databases that can be used for better decision-making at the policy level. The collected data can be analyzed to identify *trends* and patterns in tax payments, so that more effective and appropriate policies can be formulated. This helps local governments to plan and allocate resources more efficiently according to the needs of the community.

The success of regional tax management using technology-based information systems has a wide and positive impact, ranging from improving administrative efficiency to increasing tax revenue and better decision-making capabilities for local governments. With proper implementation and adequate support, good information technology can be an effective tool in supporting development and progress at the local level. Overall, the success of the implementation of SIP-PAD by Kendari City is an inspiring example for other regions in an effort to increase regional revenue and public services.

With commitment, innovation, and collaboration between the government and the community, Kendari City proves that regional financial transformation towards sustainability is something that is possible to achieve. As the research conducted by (Aprilia, Kusbandrijo, & Rochim, 2022), namely the Implementation *of E-Government* on the Siduarjo Regional PDS-Tax application, from the results of the research carried out it was found that the Implementation *of E-Government* on the Siduarjo Regional PDS-Tax application has been running well, this is clarified by the implementation is on target, the socialization carried out is going well judging from Taxpayers who have known and used PDS application in carrying out tax activities. Likewise, in the research conducted by (Noviyanti et al., 2021), namely the Implementation of *E-Government* in the Reporting Process of Regional Tax Returns in Badung Regency, from the results of the research, it can be concluded that the Implementation *of E-Government* in the process of reporting Regional Tax Returns to the Badung Regency Government has been implemented with the implementation of an *online* system regional taxes through E-

SPTPD. Factors supporting the implementation of *E-Government* in the process of reporting Regional Tax Returns to the Badung Regency Government include: the Badung Regency Government's commitment to public services through *E-Government*, *resources*, socialization, internet networks, and taxpayer awareness. Meanwhile, the factors that hinder the implementation of *E-Government* in the process of reporting Regional Tax Returns to the Badung Regency Government include: taxpayers' knowledge and awareness and the Covid-19 pandemic.

So it can be said that regional tax management using a technology system can help the tax process to be carried out more efficiently, reduce the potential for tax leakage, and increase supervision. This can contribute to an increase in Regional Original Revenue (PAD) through an increase in tax revenue. By using a system specifically designed to manage revenue, it is hoped that efficiency in operational processes can be improved, including the management of revenue data and tax collection.

The success of technology-based regional tax management in BAPENDA Kendari City is assessed based on the level of achievement of the targets that have been realized. This is because the management of regional taxes is based on the policies that have been set, so as long as this system is able to fulfill all the necessary application functions and does not cause losses to related parties, BAPENDA states that the use of technology is considered efficient. This is also affected because the use of the technology, although it is already running, can still be modified for further development.

Regional Original Revenue Management Information System (SIP-PAD)

Based on Presidential Instruction Number 3 of 2003 concerning National Policies and Strategies, *E-Government* Development is understood as a structured effort to develop effective and efficient information and communication technology-based public services. One of the *E-Government applications* issued is the Regional Original Revenue Management Information System (SIP-PAD) which was developed based on the policy of Government Regulation No. 35 Article 59 of 2023 where Regional Governments are required to make payments and deposits through an electronic-based system, changes from the previous Government Regulation are Permendagri Number 56 of 2021 concerning the Acceleration and Expansion of Provincial and Regency/City Digitalization Teams and procedures for the Implementation of Eketronization of Local Government Transactions (E-STPD).

SIP-PAD is one of the information system programs used by Regional Governments in Indonesia, including the Kendari City BAPENDA in organizing its regional financial management. According to (Ida Ketut & Astuti, 2014) stated 4 indicators of measuring the effectiveness of computer-based accounting information systems, namely data security, relevance, data quality, and data accuracy. The Kendari City BAPENDA has implemented SIP-PAD in managing its revenue since mid-2022, in June, to be precise. SIP-PAD is a tool in managing regional revenues, designed to be applied to Regional Governments.

The SIP-PAD application is operated by SIP-PAD system and network analysts who have been equipped with facilities in the form of computers to input each tax. This application also helps the Kendari City Government implement an integrated and transparent system in managing local revenue from various sectors, including property tax, motor vehicle tax, restaurant tax, and other taxes. This system not only allows efficiency in registration, data collection, billing determination, deposit and bookkeeping, but also provides convenience for taxpayers in paying their obligations.

One of the keys to the successful application of sophisticated information technology in data management and analysis, allows city governments to identify tax potentials that have not been optimized and reduce the gap between tax potential and revenue realization. With more precise analysis, tax collection strategies can be dynamically adjusted to increase regional revenues without burdening the community. The use of SIP-PAD which is desktop is also very helpful in achieving the Kendari City Regional Tax target, because of its easy nature to always *be updated* according to new policies.

Not only that, the transparency obtained through SIP-PAD has helped build trust between the government and citizens. Taxpayers can clearly see how the taxes they pay are used to finance various development projects and public services. This has encouraged public awareness of the importance of their contribution in building Kendari City.

The positive impact of the success of SIP-PAD is not limited to increasing regional revenue, but is also seen in various development programs implemented by the City Government. Infrastructure development, increasing access to health and education services, and empowering the local economy are priorities that can be realized thanks to more adequate resources.

Overall, the success of the implementation of SIP-PAD by Kendari City is an inspiring example for other regions in an effort to increase regional revenue and public services. With commitment, innovation, and collaboration between the government and the community, Kendari City proves that regional financial transformation towards sustainability is something that is possible to achieve. As the research conducted by (Aprilia et al., 2022), namely the Implementation *of E-Government* on the Siduarjo Regional PDS-Tax application, from the results of the research carried out it was found that the Implementation *of E-Government* on the Siduarjo Regional PDS-Tax application has been running well, this is clarified by the implementation is on target, the socialization carried out is going well judging from Taxpayers who have known and used PDS application in carrying out tax activities. Likewise, in the research conducted by (Noviyanti et al., 2021), namely the Implementation of *E-Government* in the Reporting Process of Regional Tax Returns in Badung Regency, from the results of the research, it can be concluded that the Implementation *of E-Government* in the process of reporting Regional Tax Returns to the Badung Regency Government has been implemented with the implementation of the regional tax online system through E-SPTPD. Factors supporting the implementation of *E-Government* in the process of reporting Regional Tax Returns to the Badung Regency Government include: the Badung Regency Government's commitment to public services through *E-Government*, *resources*, socialization, internet networks, and taxpayer awareness. Meanwhile, the factors that hinder the implementation of *E-Government* in the process of reporting Regional Tax Returns to the Badung Regency Government include: taxpayers' knowledge and awareness and the Covid-19 pandemic.

This SIP-PAD refers to Permendagri Number 35 of 2023 amending Government Regulation Number 56 of 2021. Where the Regional Original Tax Management Information system (SIP-PAD) is an integrated web-based information system solution to manage other regional taxes (non-PBB and non-BPHTB taxes) which includes registration, data collection, determination, deposit, bookkeeping, and collection. The types of taxes managed by SIP-PAD are Hotel Tax, Restaurant Tax, Entertainment Tax, Underground Water Tax, Billboard Tax, Street Lighting Tax, Parking Tax, Non-Metallic

Minerals and Rocks Tax, and Swallow's Nest Tax which is equipped with *online* reporting features (E-SPTPD), *online payments*, SMS *Center* and *Dashboard*.

So it can be said that the implementation of SIP-PAD can help the tax process in Kendari City to be carried out more efficiently, reduce the potential for tax leakage, and increase supervision. This can contribute to an increase in Regional Original Revenue through an increase in tax revenue. By using a system specifically designed to manage revenue, it is hoped that efficiency in operational processes can be improved, including the management of revenue data and tax collection.

The success of SIP-PAD in BAPENDA Kendari City is assessed based on the level of achievement of the targets that have been realized. Because SIP-PAD is based on a predetermined policy, as long as this system is able to fulfill all the necessary application functions and does not cause losses to related parties, BAPENDA states that the use of SIP-PAD is considered efficient. This is also affected because SIP-PAD is already running, but can still be modified for further development.

CONCLUSION

Based on the presentation of the results of the analysis above, it can be concluded that regional Tax Management based on the Regional Tax Management Information System (SIP-PAD) at the Regional Revenue Agency (BAPENDA) of Kendari City has been carried out in accordance with existing policies, namely Government Regulation No. 35 Article 59 of 2023 where Regional Governments are required to make Payments and Deposits through an electronic-based system. This refers to the previous regulation, namely Permendagri No. 56 of 2021 concerning the Acceleration and Expansion of Digitalization Teams for Provincial and Regency/City Regions and the procedures for the Implementation of Eketronization of Local Government Transactions (E-STPD). This is because its integrated and computerized system allows for stricter monitoring of potential tax fraud and abuse.

The implementation of SIP-PAD-based Regional Tax Management at the Regional Revenue Agency (BAPENDA) of Kendari City can be said to be good. With its online-based features , it is able to make it easier for users to apply. In this case, seen from the perspective of data security, it has been said that it is good because it limits ports that can be accessed by outside parties, for example, Bank Sulawesi, so it is easier to detect if there are abnormal things, the relevance produced by SIP-PAD has also been said to be good because the data presented by the system is in accordance with what is needed by the Kendari City BAPENDA and the information obtained helps in making a decision, The accuracy of the existing data has also been said to be successful because every day it is always checked and reconvened to match the existing tax data, the quality of the data produced by SIP-PAD can also be said to be accurate because every day recons are carried out and every week is checked directly by the Head of the Kendari City BAPENDA,

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