

Revenue and Management of Fund Finance Balance



Rusdin Tahir, Dadang Hermansyah, Dyah Purnamasari, Berlianingsih Kusumawati

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Keywords: Extensive of tax, intensification of tax, performance, income tax, dividend fund.

I. INTRODUCTION

The tax has great potential as the main revenue income of the National Budget. However, this potency has not explored optimally because of the lack of policy and supporting rules. Officers' professionalism and public awareness of taxpayers also still low[1][2][3].

The impact, tax coverage is still high that is 1:18. Tax is the main revenue source of the National Budget that use to spend country expenditure, either routine or development expenditure. The tax aims to increase the welfare of all people through improvement and adding public service. Tax allocation is not only for the people of the taxpayer but also for the importance of people that is not the taxpayer. Therefore, tax functions to decrease discrepancy inter citizen thus the balance of welfare achievable [4]. Tax collecting by the government is also background by production factors more dominate by private.

If the government succeeds in collecting tax from the private sector optimally, it can give a high contribution to the National Budget[5][6][7]. However, the reality tax collecting by the government has not optimal. It is reflected from the still low tax ratio toward Gross Domestic Product (GDP) or tax ratio and tax coverage[8][9]. The tax ratio in the National Budget 2003 was as many as 13.1. This number was lower than the tax ratio of other countries such as Japan (18.6 percent), US

(19.8), Sweden (54.2 percent), England (39.3 percent), South Korea (6.7 percent) and India (16.9 percent). Those were still the number in 1997 only. Even, compare with other Asian countries also, the tax ratio of Indonesia still lower. Thailand that in 1997 only was 15.8 percent, Malaysia 36.6 percent, Singapore 21.4 percent, Brunei 18.8 percent and Philippine 16.3 percent. Tax ratio in RAPBN 2004, that was as many as 13.5 percent. While tax coverage ratio was as many as 1:18, it means from 18 millions of effective tax payers gained only one million tax payers. Indeed it was a very unbalanced deviation[10].

Based on the article 5 Laws No 33 of 2004 on Finance Balance and other revenues. Grant Transfer is a fund that resources from National Budget Revenue allocate to the district to fund district needs in order to implement decentralization with the main aim to decrease the Finance deviation between Central Government and District also Inter District.[11]

1. Dividend Fund, resources from (a) Tax, consists of Earth Tax and Development (ETD), Tax of Gaining Rights for Land and Construction (TGRLC) from Income Tax (PPH ps 25) and 29 Obligation of Personal Domestic from PPH article 21; (b) Natural Resources, consists of: (a) Forestry; (b) General Mining; (c) Earth Oil Mining; (d) Earth Gas Mining; and (e) Heat Earth Mining;

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2. General Allocation Fund

3. Special Allocation Fund

The principles of money follow function in Laws No. 33 of 2004 on Grant Transfer, which funded obligation matter and selection from a district autonomy to the fund limitation. Thus vision and mission of West Java that need to be solved step by step through the yearly target to the acceleration period 2003 – 2008, cannot be achieved well particularly increasing public welfare in the field of education, health, and buying capacity of public[12] [11].

Determining prognosis of income tax OPDN and PPh article 21 related to the mechanism of Country Finance that is the process of composing the National Budget. In the process, there is a dialogue between executive and bureaucrat with legislative or politic officers in determining country revenue from the tax sector. How far the politic policy based on the facts object and subject of tax on the field is the case that needs to analyze next[13].

II. LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

The principles of implementing good tax policy, those are: (1) The principles of equality and equity or based on the ability of equality and equity, (2) The principles of law certainty, (3) the principles of easiness/ appropriateness, quick and convenience, (4) The principles of economy or cost-efficiency. The principles of equality and equity that mean on the tax policy is the taxpayer in the condition that equal should be given the same tax. A measurement is a beneficial approach and the ability to pay an approach[14][15].

Benefit approach based on the benefit from the government services that accept by the taxpayer, in which the burdening of tax to each taxpayer based on the amount of the benefits. Higher benefits that accept by the taxpayer thus make higher the tax burden. Ability to pay approach based on the individual ability to pay tax, in which the ability is based on the level of prosperity measured based on the level of income, the sum of wealth and wealth or spending of individual consumption. Higher individual ability to pay tax, thus tax burden that pays getting higher[16].

The principles of certainty in the tax policy mean that each rule in managing tax levied based on the law that related to each taxpayer to pay tax thus showing the law certainty. In this case, the tax policy gives each citizen that prevailed as a taxpayer not based on the discriminative action.

The principles of easiness and appropriateness/ convenience mean as the process of tax levied does at the time the taxpayer assumes to have some income. The assumption toward income/payment from the buyer for the company is needed in order for the tax levied has effectiveness and efficiency that increased. In addition, these principles become the base for tax levied that is quick, right, directed and cheap.

The principles of cost efficiency in the process of tax levied based on the principles of efficiency, in which the income accepted by the government is higher than the cost spending in the process of tax levied. In this case, one measurement of success a tax policy can be seen from the inclined of increasing the result of country revenue from the tax sector in

a period. Besides the principles above, the policy of tax levied also need the principle of availability of qualify tax officers that have abilities and honesty (good governance) to reach the administration level that is efficient and optimum service for the taxpayers[17][18][19]. Therefore the management of the system and program that relate to the tax effort is the strategic step in increasing country revenue from the tax sector. Tax policy that is run by government means to stimulate economic progress as the effort to press the increasing of public consumption wish, increasing government investment also doing the transfer of public economy sources become public income[20][21][22].

In determining whether the tax policy has run effectively, can be measured by the approach of taxation structure. An effective taxation policy can change the structure of taxation based on the rule to follow it. Taxation policy can be directed to increase the role of tax in the activity of development particularly to increase domestic revenue that source from the income is not from oil and gas. To know whether a district has succeeded in implementing taxation policy as the effort to increase district income can be done by measure the ability of district finance through an analysis towards (1) tax ratio, (2) tax capacity and tax effort. Tax effort is an index that results from the comparison between the actual tax ratio with tax ratio that is estimated[23][24][25].

III. RESEARCH METHOD

This study used a descriptive method that was in the application used trend study and Document Analysis. The descriptive method is meant to gain information for the phenomenon based on the present situation. This study is not to test hypotheses, however, to answer problematic research (research formulation). The information gained on the past phenomenon and the situation at present used to access or anticipate the incline of many phenomenons in the future time. Therefore in this problem solving used trend study or predictive study[27][28][26].

The approach used in this study was a qualitative approach (Naturalism Inquiry). This approach selected based on the appropriateness with the problem and need in solving.

The approach of problem-solving in this research is through steps as follows [26]:

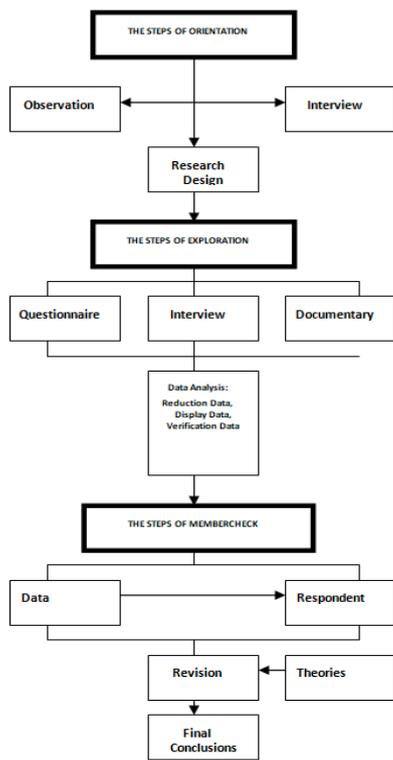


Figure 1. Problem Solving Design

IV. FINDINGS AND DISCUSSION

Laws No. 32 of 2004 on District Government and Laws No. 33 of 2004 on Finance Balance Between Central Government and District Government has the main mission to increase efficiency and effectiveness of managing district Finance resources in order to increase welfare and service to the public, also give freedom in the management of district Finance.

Based on the cases above, Central Government determined three main agendas those are: (a) Reformation acceleration; (b) Increasing People Welfare; and (c) maintaining unities of the nation in the framework of Negara Kesatuan Republik Indonesia (NKRI). The agenda furthermore is policy foundation Government Province (PEMPROV) of West Java which aimed to strengthen district autonomy and increasing coordination also synergic conducting government and development between Government of Province and Government of Regency/Town.

Government Province of West Java needs to increase coordination and build synergic between various elements of government and public to support the success of developing district government. Based on hopes above thus the role mechanism of Dana Bagi Hasil (DBH) is very important for the Government Province of West Java as a very important medium to support the success of development through the aspect of optimum finance.

Proportional of Grant Transfer compare with Real District Tax, inclined to decrease annually. In 2003, 28.15% from 3.885 billions; In 2004, 25.47% from 4.712 Billions; In 2005, 21.91% from 4.917 billions. Thus the proportion of Grant Transfer to APBD Government Province of West Java annually decreases average 3.12 %. From DBH of tax, DBH of Tax, DBH SDA, DAU and DAK to Transfer Grant,

DBH of tax give contribution averagely each year 25.65, with domination from PPh, OPDN, and PPH Article 21 that was 40.69% compare with PBB and BPHTB. DBH of Natural Resources reached averagely 9.5% from the total of Grant Transfer by the highest contribution from Earth Oil and Earth Gas as many as 96.436%.

The role DBH of Income Tax Article 21 and OPDN to increase the revenue of Grant Transfer for the finance source of conducting district autonomy still can increase. The case can be seen from the comparing sum of taxpayers with the sum of the head family (Tax Coverage Ratio/TCR) either in national or in the level of West Java still under 10%.

The Extensive Effort of Taxpayers directed to the increasing sum of taxpayers in 21 types of Taxpayer activities. Reviewed the implementation effort on the field, there are some problems as follow: (a) Some KPP cannot reach all administration area because the limited sum of Human Resources; (b) There are complaints from Regency/Town that consider the domicile of KPP cannot serve taxpayers maximally. The condition that deal is that some regencies/towns that had sent data of taxpayers to KPP feel do not respond because the data of taxpayers unknown the further process; (c) From some KPP revealed that the data of Taxpayers sent to Regencies/Towns cannot be processed because cannot be operated on the field to increase the revenue of tax income.

Intensification effort of the taxpayer, based on data of taxpayers that had listed in KPP and based on data of taxpayers that classified for some categories. Some problems emerge are: (a) There is a difference of grouping taxpayers, those are: Particular KPP grouped Taxpayer divided by the effective and non-effective taxpayer. Some KPP more pressed to the law aspect, that intensification is fully the authority of Finance Department; (b) Data of taxpayer, potency of income tax and realization of revenue per three months available at information system owned by Office Area of Tax cannot be accessed openly, however the data is not based on data in Director General of Tax; (c) Each unit has gained job based on the outline of agreement cooperation and Governor’s Decision Number 48 of 2003, however as far as KPP and Unit Implementer Technique Regency/Town can synergy has not known ; (d) Some Regencies/Towns complaining KPP in determining the particular cases were not involving them that should have participated because more knowing in the level of field operational; (e) Determining mechanism of giving data of taxpayer in some Towns and Regencies still has not had agreement. Each argued to the perception owned. The presence of revolved letter Minister of Internal Affairs on Operational Cost that should be vanished based on the direction of BPK was not based on the revolved letter Minister of Finance on the provision of Operational Cost; (f)

The presence of impression that District Government gained fund from dividend of income tax without having to work hard in the realm officers of Finance Department needs to be corrected thus will not make contra productive for the success cooperation program increasing the

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revenue of income tax between the party of Finance Department and unit also District Government; (g) The presence of situation that keep making distance between KPP and officers some regencies/towns thus will not emerge problem officially in some meetings held. However from the unofficial conversation, not satisfaction revealed in each chance; (i) In determining the prognosis of tax PPh Article 21 and OPDN, DPR RI has authority as the part of budgeter rights in the process of composing budget particularly national budget.

On another side in determining prognosis revenue of DBH PPh, Finance Department, in this case, is not only involved Director General of Tax but also KPP Regencies/Towns patched at Director General of Tax then composed and processed along with Director General of Budget and Grant Transfer with DPR RI. From the activities emerged prognosis of DBH revenue of PPh for Central Government, Government Province and Regency/ Town in Indonesia.

Prognosis established by the Rule of Finance Minister. From the meeting between KPP available in the Area Administration Government Province of West Java with KaSubdit Grant Transfer Director-General of Budget and Transfer and Government Province of West Java, revealed that the process of determining sum amount of prognosis early year is not fully seen the potency of PPh that own by a region, but also political nuance along with early year prognosis as the part of "budget cycle" process of country finance.

In determining the revenue of the National Budget, DPR RI has budget rights that can influence the formulation revenue income of the National Budget included in the determined amount of prognosis value of DBH that will be distributed to the Central Government, Province and Regency/Town.

To anticipate it, on 14 March 2005 Director General of Tax had published rule number KEP-62/PJ/2005 on Monthly Credit PPh article 25 in 2005 related to the adjustment amount of PTKP. TP P that does business activities/free job can propose a request of decreased the amount of monthly credit PPh article 25 in written to Kantor Pelayanan Pajak (KPP) the place of TP registered and give after one month since the ended limit of giving Yearly SPT.

The request enclosed by photocopy of Yearly SPT PPh (form 1770) tax in 2004 along with the receipt and list of the family tree that becomes the burden of TP. Based on the rule, the Head of KPP should give a decision in a period one month since the data received from the TP request letter completely.

The perception of determining prognosis revenue of DBH of Income Tax that implemented by the Finance Department of Republic Indonesia is different from the perception establishing revenue plan of District Budget Government Province of West Java based on the realization revenue DBH of Income Tax. The perception difference caused the emerging of many questions in transparency establishing prognosis DBH of Income Tax does by the Finance Department of Republic Indonesia.

If a review on the history of taxation in Indonesia, actually is not only the professionalism officers and taxpayer awareness that still low but also the tax policy prevailed less adapted to

other policies that should support each other. Even, sometimes the policy published by the government is contradictive. For example, it is a policy on taxation with the policy of foreign capital investment. In one side the government also want to gain foreign investor as many as can. This policy is not right and clearly cannot create synergically. All this time, the policy and rule of taxation inclined to extensive to increase tax revenue targeted, without having to see other economic policy. Whereas, suppose to be taxation policy is more to the increase of economic growth thus investors more encourage in investing the capital. Other tax policy, such as Income Tax (PPh) that is progressive, also on the contrary emerging public problem in counting it because of the system of tax payment that trusted taxpayer to count self his or her tax or self-assessment. Besides that, the tariff of progressive tax that reached 30 percent is to higher compare with other countries. I want to extensive tax, one of them can change progressive tax become flat tax as many used by developed countries in the world, such as countries in Europe. Many research that proved that progressive tax is not good and hampers the reaching of tax levied optimally.

The tax payment system from official-assessment to self-assessment needs to review. This system on one side has a positive assessment that is to make smart the taxpayer. However, on the other side also there is a weakness, that is not all taxpayers understood with the form they have to fill. Therefore, the officers cannot able to find out the truth of Surat Pemberitahuan (SPT) that give by the taxpayer. Officers also have difficulties gained recapitulation access and recapitulation data from the taxpayer. Even, investigators team from Tax Office also have difficulties gaining proves on the wealthy or income of taxpayers.

To solve the weaknesses of the policy, the government works hard to implement taxation reformation entirely. This reformation actually is the continuity of taxation reformation that has done since 1st January 1984. The government considered that the taxation rules are not based on the economic development that prevailed in Indonesia.

The main purpose of taxation reformation is to make economic independence in funding national development by more directing self ability. Step by step, tax hope can decrease dependency on foreign debt significantly. The increasing of country-input through taxation is a must that absolute for the success of development implementation.

Taxation reformation becomes the valid system more simple that cover simplifying tax types, tax tariff, and tax payment. It covers also reform of taxation officers that cover the procedure, working structure, discipline, and mental. By taxation reformation entirely, the hope some of the taxpayers will be more also tax burden will be more equal and equity, thus stimulate taxpayers to pay obligation and avoid tax officers that taking benefit for personal interest. In short, taxation reformation hope able to create a tax system based on the principles of equality and equity also give law certainty either for taxpayer or tax officer.

The results of this taxation reformation qualitatively appear from the National Budget revenue that continues to increase from year to year.

In 1990-2000, the tax ratio around 10 percent. In 2001-2003 it increased to become 13 percent. Another quantitative indicator appears from the added sum taxpayer of personal. In 1991-2000 sum taxpayers of personal 549.000 people increased into 551.000 people of the taxpayer in 2001-2002. The revenue of nonoil and gas in the same period also showed increases.

To maintain and increase the result that had reached, taxation administration policy continue to intensification steps and the extensive taxpayer either by adding effective taxpayers, checking, or optimizing pressing claims of tax debt.

Qualitatively, this tax reformation has not shown significant results. It proved from the public image to the tax officers, those are arrogant, unfriendly, not transparent and inconsistent. To vanish the image indeed is not an easy thing and need a process that is not short, because this image has existed since the tax is present. Therefore, policy and taxation rules should understand by tax officers and also with a sanction that explicit and real to the trespasser. Thus also with naught taxpayers also should be understood by laws.

Taxation reformation should consider all aspects, furthermore, nowadays Indonesia's Economic just gets up after the economic crisis and monetary crisis which then followed by a trusty crisis. Tax intensification by increasing tax tariffs is not the time to do it, moreover implement to the business world that just will rise from the misery.

While tax intensification by increasing subjects and objects of the new tax is probably to be done because still many subjects and objects of potential tax that have not explored. This extensive can focuses on personal tax because has quite a great potency if seen from the composition of tax payment. While tax diversification can be done by vanishing tax holiday for particular goods, such as strategic goods that have quite a great potency to explore.

However, the government needs to pay attention to the negative impact of extensive subjects and objects of tax on the economy. Do not make this extensively become decrease in public buying capacity because the price payable to goods and services will rise along with the increasing of tax that should be collected by the government. This case will cause decreasing in revenue that can be spent. The extensive tax also needs to attend to the negative impacts of the investment that will be present. Therefore, the government's efforts to increase tax should attention to all aspects, particularly the aspects of the public economy and business world.

To form tax as the main distributor of the National Budget to economic independence, taxation reformation should able to increase tax compliance (public obedience in paying tax) and correcting officers' morality that all this time has not touched by the law. Therefore, clear rules along with clear and real sanction should be formed. The government should synergy with the public of taxpayers in order to tax levied can be optimum.

V. CONCLUSION

Based on the impact description above can find out that in the long term the prevailed of this Collective Decision believe can give a positive impact on tax levied. The positive impacts

are such as the increasing of tax revenue and increasing obedience of taxpayers, officers' performance that relatively stable particularly in giving service to the Taxpayer. However, there are some contradictive statements that this Collective Decision Letter potential to emerge loss to some parties. If investigated this loss is the impact of many importance that cannot be fulfilled because of good coordination and control of both parties that implement the policy.

Generally, after it established Collective Decision Letter that in 2004-2005 occurred increasing the realization of district revenue from the source dividend of tax significantly. The case that occurred at the time started established of Collective Decision Letter potential become the driver to increase gaining transfer grant.

In this relation, the effort to increase the performance of the Collective Decision Letter is to intensify the exploring potency to secure the plan of tax revenue. The parties that become the target area: (1) Taxpayer of personal that has owned NPWP but has not give yearly SPT after warning; (2) Taxpayer of personal who had filled SPT however the content not or not fully right clear and complete based on the comparing data accepted from related institution; (3). Reducer of PPh Article 21 which not or has not fully fill yearly SPT PPh Article 21 with right and complete; (4) Treasurer/Holder of Treasury which not or has not fully decrease and distribute PPh Article 21, PPh Final, PPh Article 22 and PPh Article 23/26 in right and on time; (5) Treasurer/Holder of Treasury who had decreased/collected PPh in right, however not or has not fully distribute and report in right and on time.

Based on the effort above thus basically the effort of increasing performance of Collective Decision Letter had done by both parties, however, the support in each line become important remembering the establishment of this Collective Decision Letter should support also by an information system that appropriate, commitment and quality of human resources that relevant and proper.

Based on the mechanism and condition above, thus if do the increasing performance of the Collective Decision Letter in the effort of reaching intensification and extensive hopefully can be achieved. However, because the supports that are very complex, thus the performance of the collective Decision Letter can be implemented well. The cases are to support mechanisms that quite complex and involving two institutions that are quite big.

Therefore, the main impacts in the efforts of increasing the performance of collective decision letters are the increasing of Human Resources quality and optimum information systems based on technology.

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