

EFFECTIVENESS OF THE SECOND MOTOR VEHICLE NAME TRANSFER DUTY EXEMPTION PROGRAM IN 2022 (STUDY AT TECHNICAL IMPLEMENTATION UNIT REGION I PALU)

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Abstract

This study aims to determine the Effectiveness of the Second Motor Vehicle Name Reverse Duty Exemption Program in 2022 (Study at the Technical Implementation Unit of Region I Palu). This study used a method with descriptive qualitative data. The research location is located in the Technical Implementation Unit of Region I Palu. The theory used in this study is the theory proposed by Dunnccan (in steers). The informants in this study amounted to 5 (five) people. The data obtained in this study are from observations, interviews, and documentation. Data analysis methods are Data Collection, Data Condensation, Data Presentation, and Conclusion Drawing / Verification. The results of this study show that the effectiveness of the Second Motor Vehicle Name Duty Exemption Program in 2022 (Study at the Technical Implementation Unit of Region I Palu) has not been running effectively, this is due to the non-achievement of the effectiveness indicators used in this study, such as the Integration indicator, seen from the aspects of: First, Coordination. From the results of the study, it is known that from the aspect of internal and external coordination has not been effective. Second, Socialization. As for those related to the implementation of socialization with taxpayers, it has been carried out effectively. Adaptation indicators, seen from the aspect: First, the resources of the tax collector apparatus are inadequate. Second, the Tax Collection Facility, especially those related to the Application of the kamputerisai system, has not been optimal so that the management of tax revenue data and information has not been effective. Similarly, field operational support facilities are not yet available as needed, the Third Tax Collection Mechanism, where it is known that at the time of the Waiver of Motor Vehicle Tax Fines and the exemption of Motor Vehicle name return duties for the management of UPTB Region I Palu tax collection has not been optimal because it does not have a set Standard Operating Procedure (SOP) and still uses SOPs as usually regulated in regulations.

Keywords: goal achievement, adaptation, integration

INTRODUCTION

Tax is a mandatory contribution to the state owed by individuals or entities that is coercive based on law, without receiving direct compensation and is used for state needs for the greatest prosperity of the people (Law Number 28 of 2009).

Based on the determination of the authority to collect taxes, the types of taxes are divided into two, namely central taxes and regional taxes. Regional governments themselves have the authority to collect regional taxes which are divided into provincial taxes consisting of motor vehicle tax, motor vehicle title transfer fee, vehicle fuel tax. motorbikes, surface water tax, cigarette tax, heavy equipment tax and non-metallic mineral and rock tax opportunities.

Motor Vehicle Tax (PKB) and Motor Vehicle Title Transfer Fee (BBN-KB) are two different tax items that cannot be separated. Because the person responsible for transferring the name of the second motor vehicle is a person who is aware and obedient to the

administration of motor vehicles, and this can automatically indirectly increase motor vehicle taxes. Why is that, because when taxpayers comply with the administration of their motor vehicles, the technical implementation unit for region 1 Palu can provide information to taxpayers who own vehicles according to the data provided regarding tax payment due dates and programs related to intensive provision in the form of elimination of tax fines and exemption from reverse duties. second name and so on.

The Central Sulawesi provincial regional revenue agency, in this case the regional technical implementation unit for Region I Palu or usually called Samsat Palu, has an innovation program in the form of telephone calls and also super PKB which aims to remind taxpayers to pay their taxes on time through telephone number of the vehicle owner listed or go directly to the vehicle owner's address.

However, there is still a lot of vehicle data that does not match the name of the vehicle owner. This is because there are many taxpayers whose vehicle ownership has secondhand status and so on and also motorized vehicles purchased from outside Central Sulawesi but have not been able to comply with the registration administration, such as: not changing the name to a second hand or not filling in the vehicle owner data properly. As a result, it is difficult to communicate either directly or via cellular between SAMSAT and vehicle owners.

This mostly results in taxpayers being in arrears which in turn makes taxpayers disobedient in paying their taxes because the amount that must be paid is greater and there are fines involved. This fine may initially seem small at first, but as the days go by it gets bigger, making it difficult for middle to lower class taxpayers, especially those who own four-wheeled motorized vehicles, to pay it.

In 2022, the largest amount of revenue that can be obtained from recorded regional taxes is the RP type of motor vehicle tax collection. 336,914,102,555.00 and motor vehicle title transfer fee Rp. 3655,355,913,100.00 with a total target of Rp. 1,110,000,000,000,- realized amounting to Rp. 1,294,028,035,420.95,- (data source from BAPENDA, Central Sulawesi Province, 2022).

However, as of January 2022, there are still 249 thousand units of motorized vehicles with Central Sulawesi domicile license plate numbers outside of Central Sulawesi domicile plates which are still more than 5 years in arrears and of these there are 24 thousand vehicles in the Palu city area which have automatic data from The vehicle has been removed by the police and includes fake vehicles or vehicles whose owner and origin of the vehicle is unknown, which means that when used on the road, the vehicle can be confiscated by the police. Meanwhile, as of September 2022, there will only be 799 vehicles in the Palu City area that have undergone the second motor vehicle name change and so on.

The Government of Central Sulawesi, in implementing its regional autonomy, with the Governor of Central Sulawesi as Regional Leader, makes Governor's regulatory policies Number 51 of 2022 concerning Procedures for Eliminating Administrative Sanctions in the Form of Motor Vehicle Tax Fines and Exemption from Second and Subsequent Motor Vehicle Title Transfer Fees. The aim is to lighten the burden on vehicles which use infrastructure almost every day, especially roads which are built and maintained using the

Central Sulawesi APBD, to attract taxpayers' interest in taking part in the process of renaming vehicles. whitening was held, namely so that people had vehicles in their own names and with Central Sulawesi domicile registration numbers. In this way, it is hoped that the public will take advantage of this situation through the Central Sulawesi governor's regulatory policy regarding whitening/removing the names of motorized vehicles which can ease the burden on the community and support the government so that it can collect maximum vehicle tax.

Furthermore, because the program is very good at increasing Original Regional Income from the tax sector, the author wants to conduct research regarding how effective the program is and what difficulties and challenges were encountered during the program.

The results of research in the field and also linked to effectiveness theory by Dunncan see effectiveness from the three measuring tools used, namely Achievement of Goals (the desired output has been achieved), Integration (in this case socialization has been carried out regarding the governor's regulations regarding the elimination of tax fines), and Lastly, adapt to the environment.

Based on the above phenomenon, the author conducted research at the Regional Revenue Agency of Central Sulawesi Province (Study at the Samsat Joint Office Region I Palu).

LITERATURE REVIEW

Public Management Concept

Public management or what can also be called government management in general is a government effort to fulfill public needs by using available facilities and infrastructure. Management elements have now become an important element in the administration of organizations, both organizations in the private sector and in the public sector such as government organizations. Management in the public sector that is appointed from private sector management does not make the goal orientation and implementation of public sector organizations the same as the private sector. The definition of public management according to the experts who will be mentioned depends on the educational background, experience, or perspective held by the experts. Among the definitions of public management are as follows:

According to Nor Ghofur (2014), public management is government management, which means that public management also intends to plan, organize and control services to the community.

Public Management According to Shafritz and Russell is defined as a person's efforts to be responsible for running an organization, and the use of resources (people and machines) to achieve organizational goals (Kebab 2008:93).

According to Overman, public management is not "scientific management", even though it is strongly influenced by "scientific management". Public management is not "policy analysis", nor is public administration, reflecting the pressures between the political orientation of policy on the other hand. Public management is an interdisciplinary study of general aspects of organizations, and is a combination of management functions such as

planning, organizing, actuating and controlling (POAC) on the one hand, with HR, finance, physical, information and politics on the other (Keban 2004: 85).

According to Donovan and Jackson (2013: 11-12) public management is defined as activities carried out with a series of skills.

Mahmudi (2010:38-40) revealed that there are at least seven characteristics of public sector management that differentiate it from the private sector:

1. The public sector does not base decisions on individual choices in the market, but on collective choices in government where the collective demands of society (the masses) will be conveyed through their representatives, which in this case are political parties or the DPR.
2. The driver for the public sector is the need for resources, such as clean water, electricity, security, health, education, transportation, and so on, which is the main reason for the public sector to provide them.
3. In public sector organizations, information must be provided to the widest possible public to increase transparency and public accountability, which means that the public sector is open to the public compared to the private sector.
4. Public sector organizations have an interest in creating equal opportunities for people to fulfill their main life needs, for example the need for health, education, transportation and other public facilities.
5. The public sector is faced with the problem of fair distribution of social welfare, while the private sector is not burdened with the responsibility to carry out such justice.
6. In public sector organizations, the highest authority is the community. In certain cases the community is the customer, but in certain circumstances the community is not the customer.
7. In the private sector competition is a market instrument, while in the public sector collective action is an instrument of government. It is very difficult for the government to fulfill the desires and satisfaction of each person and what is possible is to fulfill collective desires.

In the managerialist approach, strategic functions such as strategy formulation, strategic planning and program creation are things that must be carried out by public managers. Public sector managerialism is oriented towards fulfilling goals, achieving the vision and mission of the organization which is long-term in nature. (Mahmudi, 2010:37).

Management is a unique process consisting of planning, organizing, directing and controlling actions carried out to determine and achieve predetermined targets through the use of human resources and other sources. (GRTerry, 1978)

Management is the science and art of managing the process of utilizing human resources and other resources effectively and efficiently to achieve a certain goal (Drs. H, Malayu SPHasibuan, 2001).

Management is the process of carrying out various activities in order to implement goals and as an ability for the skills of people who occupy managerial positions to obtain results in order to achieve goals through the activities of other people. (Sondang P. Siagian, 2012)

Various thoughts and research have produced various classifications of managerial functions. Scientists agree that managerial management functions can be classified into two main types, namely:

- a. Organic Functions are all the main functions that absolutely need to be carried out by managers to achieve the goals and objectives and plans that were previously determined.
- b. Supporting functions are various activities carried out by people or work units in the organization and are intended to support all organic functions of managers.

Effectiveness

The word effective comes from the English word effective, meaning successful. Something you do works well. Robbins as quoted by Indrawijaya (2010:175) defines effectiveness as the level of organizational achievement in the short term (goals) and long term (methods). The selection reflects strategic constituencies, evaluating interests, and the organization's level of life.

Siagian as quoted by Indrawijaya (2010: 175) provides an understanding of effectiveness related to the implementation of a job, namely "Completion of work on time. This means whether the implementation of a task is considered good or not, especially answering the question of how to carry it out, and how much money is spent on it."

According to Gitosudarmo, quoted by Sutrisno (2010: 143), the concept of organizational effectiveness is based on systems theory and the time dimension. Based on systems theory, organizational effectiveness must be able to describe the entire cycle of process input and process output and must also be able to describe a harmonious reciprocal relationship between the organization and the wider environment. Meanwhile, based on the time dimension, an organization is defined as an element of a larger system (the environment) that takes resources through various periods of time, continues to process them, and finally becomes finished goods that will be returned to the environment.

Program effectiveness can be formulated as the level of target realization which shows the extent to which the program targets have been set by Julia, (2010: 26). Based on several definitions of effectiveness above, it can be understood that effectiveness is a benchmark for comparing the processes carried out with the goals and targets achieved. A program is said to be effective if the efforts or actions carried out are in accordance with the expected results. Effectiveness is used as a benchmark to compare the plans and processes carried out with the results achieved.

Sharma as quoted by Tangkilisan (2005:64) provides criteria or measures of effectiveness involving internal and external factors, including:

1. Productivity or output.
2. Effectiveness in the form of success in adapting to changes inside and outside the organization.
3. There is no tension within the organization or conflict barriers between parts of the organization.

In this case, effectiveness is the utilization of certain resources, funds, facilities and infrastructure that are consciously determined in advance to produce a number of goods and

services of a certain quality on time. This means that effectiveness as a work orientation highlights 4 (four) things, namely: Siagian, (2013:20-21).

- a. The resources, funds, facilities and infrastructure that can be used have been determined and limited.
- b. The quantity and quality of goods or services that must be produced have been determined.
- c. The time limit for producing the goods or services has been determined.
- d. The procedures that must be followed to complete the task have been formulated.

The level of effectiveness can be seen and assessed from the results that have been achieved. If the output or results achieved are in accordance with or reach the predetermined targets, then it can be said to be effective. However, on the contrary, it can be said to be ineffective if the results obtained are not in accordance with the predetermined targets. For this reason, an indicator or measure is needed to see the level of effectiveness. There are various measures of effectiveness, including:

In the opinion of Krech, Cruthfield and Ballachey quoted by Danim (2012: 119–120) mention the following indicators of effectiveness:

1. The number of results that can be issued

These results are in the form of quantity or physical form of the organization, program or activity. The results in question can be seen from the comparison (ratio) between input (input) and output (output), effort and results, percentage of work program achievements and so on.

2. Level of satisfaction obtained

This measure of effectiveness can be quantitative (based on quantity or quantity) and can be qualitative (based on quality).

3. Creative product

Creating conducive conditions for relationships with the world of work, which can later foster creativity and ability.

4. The intensity to be achieved

Having high levels of obedience at an intense level of something, where there is a high level of mutual belonging.

The opinion above explains that the measure of effectiveness must be seen from the comparison between input and output, the level of satisfaction obtained, the creation of conducive working relationships and a high sense of mutual belonging. This high sense of belonging does not mean it is excessive. Makmur (2011:7-9) reveals that effectiveness indicators are seen from several aspects of effectiveness criteria, as follows:

1. Punctuality

Time is something that can determine the success of an activity carried out in an organization but can also result in the failure of an organizational activity. Using the right time will create effectiveness in achieving previously set goals.

2. Accuracy of cost calculations

In connection with accuracy in the utilization of costs, in the sense of not experiencing a shortage or, conversely, not experiencing an excess of funding until an

activity can be carried out and completed well. Accuracy in determining cost units is part of effectiveness.

3. Accuracy in measurement

The accuracy of the measurements as previously determined is actually a reflection of the effectiveness of the activities that are the responsibility of an organization.

4. Accuracy in making choices

Determining a choice is not an easy matter and is also not just a guess but through a process, so that you can find the best among the good or the most honest among the honest or both the best and most honest among the good and honest.

5. Accuracy of thinking

Accurate thinking will give birth to effectiveness so that the success that is always expected in carrying out a form of collaboration can provide maximum results.

6. Accuracy in carrying out orders.

The success of an organization's activities is greatly influenced by a leader's abilities, one of which is the ability to give clear orders that are easily understood by subordinates. If the orders given cannot be understood and understood then there will be failure which will be detrimental to the organization.

7. Accuracy in determining goals

Accuracy in determining goals is an organizational activity to achieve a previously determined goal. Goals that are set correctly will greatly support the effectiveness of implementing activities, especially those that are long-term oriented.

8. Target accuracy

Determining the right targets, whether set individually or organizationally, really determines the success of organizational activities. Likewise, if the target set is not precise, it will hinder the implementation of the various activities themselves.

Richard M. Steers stated that basically the best way to research effectiveness is to pay attention simultaneously to three interconnected concepts, namely:

1. Understanding of goal optimization: effectiveness is assessed according to the measure of how far an organization succeeds in achieving goals that are worth achieving.
2. Systematic perspective: goals follow a cycle in the organization.
3. Emphasis on aspects of human behavior in organizational structures: how individual and group behavior can ultimately support or hinder the achievement of organizational goals (Steers, 1985: 4-7).

Measuring effectiveness as stated by Richard M. Steers is that the criteria for measuring effectiveness are:

1) Adaptability and Flexibility.

An organization's ability to change its standard operating procedures as its environment changes, to prevent exposure to environmental stimuli.

2) Productivity.

Quantity or volume of basic products or services produced by an organization. It can be measured at three levels: individual, group and overall organizational level. This is not a measure of efficiency, there is no calculation of the ratio of costs to output

3) Success.

Carrying out an effort must be expected to have or produce a certain result, and if the expected result is achieved, it means that the effort is effective.

4) Openness in communication.

Employees absolutely need communication at the implementation level up to the leadership level. In another sense, communication should be in two directions (two way communication) which is defined as: communication from top to bottom and communication from bottom to top. And it can also be said, that with smooth communication a democratic organization/company will be created, because it results in the conclusion of ideas, opinions and suggestions from all existing employees. Discipline of the parties, it is said that by communicating the formulation of policies can be carried out in short words, communication that is not smooth enough will hamper human mobilization efforts due to lack of information in relation to the implementation of tasks.

5) Successful achievement of the program.

Playing a role in starting an activity or carrying out a job. Good planning is planning that involves both leadership and subordinate elements in determining organizational management policies. Not only the involvement of subordinates, but in preparing a work program plan, paying attention to both internal and external factors in discussing strategic planning. The elements analyzed are a description of the work program of each section, and regular meetings that discuss the implementation of tasks.

6) Program development (Steers,1985:546)

Each of these stages requires careful design to ensure program achievements and anticipate various external changes that may occur during program implementation.

From the descriptions of effectiveness criteria above, there are similarities, but what differentiates them is the fulfillment of several final criteria. It can be said that discussing the issue of effectiveness criteria varies greatly. According to Campell's opinion, quoted by Richard M. Steers in his book *Organizational Effectiveness*, several measures of effectiveness are mentioned, namely:

1. Quality means the quality produced by the organization
2. Productivity means the quantity of services produced.
3. Preparedness is a comprehensive assessment regarding the possibility of completing a specific task well.
4. Efficiency is a comparison of several aspects of achievement against the costs to produce that achievement.
5. Income is the amount of resources remaining after all costs and obligations are met.
6. Growth is a comparison of present and past existence.
7. Exploiting the environment means how to obtain scarce and valuable resources necessary for effective operations.
8. Stability is the maintenance of structure, function and resources over time.

9. Absenteeism is when an employee is absent from work.
10. Accidents are the frequency of repairs resulting in loss of time.
11. Turnover is about the frequency or number of employees regarding output and input.
12. Work enthusiasm is a feeling of commitment to achieving goals, which involves additional effort, shared goals and a feeling of belonging.
13. Motivation means the strength that arises from each individual to achieve goals.
14. Acceptance of organizational goals means that every employee believes that the goals of the organization are true and feasible.
15. Cohesion is the fact that members of an organization like each other, meaning they work well together, communicate and coordinate.
16. Adaptive flexibility means the presence of a new stimulus to change the standard operating procedure, which aims to prevent freezing to environmental stimuli.
17. Assessment by external parties, which means an assessment involving parties and questions with whom the organization is related (in Steers, 1985: 46-48).

Meanwhile, Duncan, quoted by Richard M. Steers (1985:53) in his book "Organizational Effectiveness", said regarding effectiveness measures as follows:

1. Achievement of objectives

Achievement is the overall effort to achieve goals and must be viewed as a process. Therefore, in order to ensure the achievement of the final goal, phasing is needed, both in the sense of phasing in the achievement of its parts and phasing in the sense of periodization. Achieving goals consists of several factors, namely: Time period and targets which are concrete targets.

2. Integration

Integration is a measurement of the level of an organization's ability to carry out socialization, develop consensus and communicate with various other organizations. Integration concerns the socialization process.

3. Adaptation

Adaptation is the ability of an organization to adapt to its environment. For this reason, benchmarks for the procurement and filling process are used.

From a number of effectiveness measurement theories that have been stated above, researchers need to emphasize that in this research the effectiveness measurement theory proposed by Duncan (in Steers 1985; 53), as mentioned above, is used because this theory is considered relevant and very representative as a basis. analysis to look at problems from several aspects that specifically arise in the research

Tax Concept

Regional Tax is a Tax whose authority to collect lies with the regional government. Both the provincial government and city district governments. As stipulated in Law number 34 of 2000 concerning amendments to Law Number 18 of 1997 concerning Regional Taxes and Regional Levies. Based on Law Number 28 of 2009 concerning regional tax, hereinafter referred to as tax, is a mandatory contribution to the region owed by an individual or entity

that is coercive based on law, without receiving direct compensation and is used for regional needs for the greatest prosperity. people.

Taxes basically have a very important role in the life of the state, especially in the implementation of development because taxes are a source of state income to finance all expenditures including development expenditures. In general, taxes are a transfer of resources that must be carried out by taxpayers to the state without direct compensation. from tax payments.

In Central Sulawesi Province, regional taxes are regulated in Regional Regulation Number 01 of 2011 concerning Regional Taxes and Regional Levies. In terms of regional tax levies, there is a function to support regional income to improve infrastructure and development or in general it is used for regional interests. Regional taxes themselves are divided into two, the first is provincial taxes and district or city taxes. Provincial taxes are divided into several types, namely: motor vehicle tax, motor vehicle title transfer fee, motor vehicle fuel tax, surface water tax, and cigarette tax. There are various tax limitations or definitions, including:

According to Soemitro (in Mardiasmo 2014: 3) "Taxes are people's contributions to the state treasury based on law (which can be enforced) without receiving reciprocal services (counterperformance) which can be directly demonstrated and which are used to pay for public expenses.

According to Wahyutomo (1994: 1) states that tax is a transfer of wealth from the private sector to the public sector (government) based on laws whose collection can be forced without receiving direct compensation, which functions as a motivating, inhibiting/preventing tool to achieve existing goals."

According to Meliala and Oetomo (2008:4) it is the people's contribution to the state treasury based on law as a manifestation of the people's devotion and participation in financing the state and national development.

According to Law no. 16 of 2009 concerning the fourth amendment to law number 6 of 1983 concerning general provisions and procedures for taxation in article 1 paragraph 1 states that tax is a mandatory contribution to the state owed by an individual or body that is coercive based on law, without receive compensation directly and use it for state needs for the greatest prosperity of the people.

METHOD

This research is qualitative research, namely a type of research intended to collect information regarding the status or symptoms that exist at the research location. According to the constraints that existed at the time the research was conducted (Arikunto, 2002:309). The research in question is not only limited to data collection but also includes analysis and interpretation of the meaning of the data. Apart from that, all the data collected is likely to be the key to what will be researched. This research was carried out on UPTB Region I Palu Office, Central Sulawesi Province Regional Revenue Agency This location was chosen with the consideration that it was to observe the effectiveness of the second motor vehicle title transfer fee exemption program in 2022. The time required for this research was

approximately 3 (three) months, namely months based on research permits from postgraduates by conducting interviews with informants, both preliminary interviews and in-depth interviews conducted by the author at the research site and outside. This is solely to obtain accurate information.

RESULTS AND DISCUSSION

The regional tax levy policy as outlined in Regional Regulations is endeavored not to conflict with central levies (taxes or customs and excise), because this will lead to duplication of levies which will ultimately distort economic activities.

This provision has become the "spirit" in regional levy policies in the field of regional taxes and levies, which are regulated in regional tax and levy legislation, that one of the criteria for a regional tax object is that it is not a central tax object. Or also the regulation that the types of taxes or types of levies that can be collected by the Regional Government are those contained in the legislation in question, or in other words the regional government may not collect types of taxes or types of levies other than those stipulated in the law therefore based on The provisions of Article 64 paragraph 2 of Central Sulawesi provincial regulation number 1 of 2011, the Governor has the authority to determine the exemption from tax arrears, elimination and reduction of administrative sanctions in the form of tax fines, so in order to optimize the payment of motor vehicle taxes and motor vehicle title transfer fees, the regional government provides compensation to the public in the form of exemption from tax arrears, elimination and exemption from motor vehicle payment tax fines and motor vehicle title transfer fees to attract taxpayers' interest in paying regional taxes, which in this case is carried out by the UPTB Region I Palu service office, Central Sulawesi Provincial Revenue Agency.

UPTB Region I Palu in its receipt of motor vehicle taxes and transfer fees for motor vehicles in Palu City is influenced by the number of vehicles in the region. With this increase every year, it will have an impact on increasing Motor Vehicle Tax revenues and Motor Vehicle Title Transfer Fees.

Goal Achievement, the achievement of this goal looks at whether the desired output has been achieved or not, namely in terms of Realization of Tax Data at UPTB Wil I Palu, then looking at the Volume of Motor Vehicles That Have Changed Their Second Name and So On. Second, Integration, looking at the extent of the efforts carried out by UPTB Wil I Hammer in implementing the Motor Vehicle Tax Penalty Elimination Policy, namely, Socialization, Coordination and Superior Innovation offered, Third, looking at the Adaptation (environmental) side, namely the Readiness of the Apparatus Resources, Supporting Facilities, and Motor vehicle tax collection system mechanism. To be clearer, the research results based on three indicators to see the level of effectiveness according to Dunncan in Steers are as follows:

Achievement of objectives

The results of the researcher's observations show that data collection on the accuracy of motor vehicle data with one's own identity carried out by the Regional Revenue Agency

of Central Sulawesi Province through UPTB Region I Palu has not been effective. It can be seen that there are still many motorized vehicles, both two-wheeled and four-wheeled, whose owner's identity is still not correct when UPTB Region I Palu carries out telephone calls where when the search is carried out, the motorized vehicles have changed hands 1 to 3 times without doing so. Reverse Vehicle Name. To find out whether the achievement of this goal is effective or not, it can be seen from the theory put forward by Richard M. Steers, namely that one of the criteria for measuring effectiveness is:

a. Realization of Motor Vehicle Title Transfer Fee Revenue (BBN-KB)

Motor Vehicle Tax (PKB) and Motor Vehicle Title Fee (BBN-KB) are the largest sources of income for the Central Sulawesi Province region. This is the result Motorized vehicles have become the main need of society and are the main transportation capital in Central Sulawesi. Along-increasingly technological advances and standards for secondary needs become primary This causes an increase in the number of motorized vehicles.

Likewise, with the database used as a reference in setting targets, there are still gaps (differences) so that the realization of motor vehicle tax revenue has not reached the target. The tax revenue target which is always achieved and even exceeded indicates that the potential for motor vehicle tax revenue in Samsat region I Palu is quite large.

When the motor vehicle title transfer fee exemption was implemented in 2022, target achievement in region I soared, and exceeded the target, this was because we focused and socialized this policy both on social media and taking the ball down to the community through Super PKB activities and telephone calls. telephone, also by holding mobile samsat and adding samsat services, namely drive thru at the UPTB Wil I Palu office.

The increase in the number of motorized vehicles, both two-wheeled and four-wheeled, should directly lead to an increase in Motor Vehicle Tax (PKB) and Motor Vehicle Title Transfer Fee (BBN-KB) revenues. The following is a table of the realization of Motor Vehicle Tax Revenue and Motor Vehicle Title Transfer Fee:

**Table 1. Realization of Motor Vehicle Title Transfer Fee Revenue
Fiscal Year 2018 to 2022**

Year	Motor Vehicle Title Transfer Fee (BBN-KB)		
	Target	Realization	%
1	2	3	4
2018	IDR 271,053,582,100	IDR 248,589,055,000	92%
2019	IDR 288,569,430,500	IDR 245,280,005,195	85%
2020	IDR 245,000,000,000	IDR 254,969,696,300	104%
2021	IDR 245,000,000,000	IDR 311,856,952,350	127.29%
2022	Rp. 324,589,000,000	IDR 365,355,913,100	112.56%

Source: Provincial Bapenda. Central Sulawesi 2022 (Data processed)

Reception There has been a decrease in revenue for motor vehicle transfer fees, namely in the 2018 fiscal year it amounted to Rp.248,589,055,000.-, in the 2019 fiscal year it fell to Rp.245,280,005,195.-, and in the 2020 fiscal year there will be an increase to Rp.254,969,696,300.-, then in the 2021 and 2022 budget years it again increases by Rp.311,856,952,350.- and Rp.365.355.913.100.-

If we look at the revenue from motor vehicle title transfer fees based on the percentage of revenue from the 2018 budget year to the 2022 budget year, there is indeed an increase because in 2018 there was a major natural disaster. This disaster caused many vehicles to be damaged, lost and destroyed due to the severe disaster in 2018.

The graph above clearly illustrates the increase in receipts for Motor Vehicle Transfer of Title Fees (BBN-KB) from 2018 to 2022, although in 2018 and 2019 receipts for Motor Vehicle Transfer of Title Fees (BBN-KB) did not reach the target set. . In 2020, the receipt of Motor Vehicle Transfer of Title Fee (BBN-KB) again increased, exceeding the target of Motor Vehicle Transfer of Name Duty (BBN-KB) set for 2019. Where do we see the target of Motor Vehicle Transfer of Name Duty (BBN-KB) in 2020 it is smaller than the target for Motor Vehicle Transfer of Title Fees (BBN-KB) for the previous three years, namely 2017, 2018 and the target for 2019.

b. Volume of Motorized Vehicles changing vehicle names

Effectiveness with the goal achievement indicator can be seen from the aspect of the number of motorized vehicles at UPTB Wil I Palu that have changed the name of the second vehicle as an indicator of administrative compliance in vehicle ownership. It can be seen who has changed the name of the second motorized vehicle at UPTB Wil I Palu.

Others, in terms of implementation, most taxpayers change their names and pay their vehicle tax which is subject to fines and all motor vehicle tax payments no longer go through the revenue treasurer in cash. What has been done so far is that taxpayers themselves make direct deposits to the bank appointed by UPTB Region I Palu, Regional Revenue Agency of Central Sulawesi Province. This is done to avoid potential misuse of the budget by the revenue treasurer.

The results of the interview show that in terms of motor vehicle tax payments administratively tax payment instruments have been implemented and the volume has been quite effective. Where it can be seen from the chart that the enthusiasm of taxpayers is very high, however, on the other hand, this really makes UPTB Region 1 Palu employees very overwhelmed in its implementation.

Observing the statements of several informants mentioned above, it can be seen that the implementation of the motor vehicle name change program at UPTB Region I Palu has been running well and is based on a predetermined mechanism. So that achieving the goal seen from the aspect of the volume behind the name of motorized vehicles can be said to be effective.

Integration

In managing Motor Vehicle Tax Collection at UPTB Region I Palu, we always synergize with several stakeholders. For matters related to the technical calculation of motor vehicle title transfer fees, UPTB Wil I Palu always coordinates and communicates with the Provincial Revenue Agency, Police, and Jasa Raharja. Furthermore, related to the system and procedures for collecting Motor Vehicle Tax, intensively carry out outreach and communication with Taxpayers in Region I Palu.

So, to measure the level of effectiveness seen from an integration point of view, there are two aspects that are the focus of researchers to carry out analysis related to the management of the implementation of the motor vehicle tax penalty elimination program at UPTB Wil I Palu, namely the ability to coordinate with technical agencies and the ability to socialize.

a. Coordination

Internal coordination within the scope of UPTB Wil I Palu which is carried out across departments/agencies regarding the management of Realized Motor Vehicle Tax collection is not yet fully effective. This can be seen from the results of researchers' observations and interviews conducted with informants.

Coordination carried out by the Revenue Sector with UPTB Wil I Palu. In the process of reconciling data and information on revenue receipt reports, motor vehicle title transfer fees have not been implemented on a scheduled basis. So there are often delays in presenting report materials when needed, both for routine evaluation meetings and for regular inspections by the BPK Audit Team and the Provincial Inspectorate Audit Team.

The same thing also happens where coordination between the Tax Sector and the UPTB Region I Treasurer regarding the identification of potential revenue for transfer of motor vehicle title fees for local needs has not been carried out well.

Coordination is very necessary between UPTB Region I Palu, the National Police and Jasa Raharja, because functionally the three partners have correlated duties in managing Motor Vehicle Tax Collection and Motor Vehicle Title Transfer Fees.

Thereby This was stated by one of the Field Technical Officers at UPTB Region I Palu during an interview with researchers on March 6, 2022, who stated the following: In carrying out our duties, we always coordinate with Relevant Partners. For example, when going out into the field to carry out Law Enforcement (Gakum) and Mobile Samsat activities, field officers from UPTB Wil I Palu and 2 other partners, namely the Police and Rahardja Services, must be involved, because this is a collective task. The results are signed by each officer of the three partners. Furthermore, the Minutes will be submitted to UPTB Wil I Palu and their respective partners as a basis for carrying out legal enforcement in the areas visited.

Based on the statements of several informants mentioned above, it can be seen that the implementation of the Motor Vehicle Tax Elimination Program and motor vehicle title transfer fees at UPTB Region I Palu with integration indicators seen from the coordination aspect has not been effective. Internally, every work unit in the UPTB Wil I Palu organization has not been seen to work in a system. Likewise, externally with agencies, the coordination aspect has not been implemented using a systems theory approach as stated by

Gibson (1984:38) that there are six approaches to organizational effectiveness, one of which is the Systems Theory approach:

Systems theory emphasizes maintaining the basic elements of input-process-output and adapting to the broader environment that supports the organization. This theory describes the relationship of an organization to a larger system, of which the organization is a part.

The concept of an organization as a system related to a larger system introduces the importance of feedback which is intended as information reflecting the results of an action or series of actions by a person, group and organization, systems theory also emphasizes the importance of information feedback.

b. Socialization

The applicable regional tax collection system is the Self Assessment System, where the fulfillment of tax obligations is fully carried out by the Taxpayer. In the process of fulfilling their obligations, not a few taxpayers encounter difficulties. This is due to the lack of information and tax knowledge that taxpayers have. Such as procedures for reporting and paying tax obligations.

One of the efforts made by UPTB Wil I Palu as a form of responsibility to overcome the problem of the lack of tax information and knowledge of Taxpayers is the implementation of socialization regarding Central Sulawesi Provincial Governor Regulation number 51 of 2022 concerning Elimination of Motor Vehicle Tax Fines and Vehicle Title Transfer Fees. Motorized. Through this activity, Taxpayers can consult about things they did not know about until now regarding vehicle title transfer fees which prevent Taxpayers from carrying out their tax obligations. So that in the future the level of awareness and compliance of Taxpayers is expected to increase more than before.

In principle, the implementation of socialization regarding the system and procedure for managing the collection of motor vehicle tax and motor vehicle title transfer fees is absolutely necessary. There is an important element that needs attention in the context of socializing systems and procedures, namely Taxpayers. In accordance with its main tasks and functions, UPTB Region I Palu always tries to find the most effective strategy in carrying out outreach with Taxpayers. So that Taxpayers can better understand their rights and obligations regarding the process and importance of administration regarding data and payments for Motor Vehicle Tax and Motor Vehicle Title Transfer Fees.

c. Innovation (Phone Action - telephone and Super PKB)

The next step provided by UPTB Region I Palu is with several innovations to make it easier for taxpayers to make tax payments, especially those who have busy routines.

One of the innovations of the UPTB Wil I Palu Joint Office is a telephone action where both Samsat employees throughout Central Sulawesi Province and the Regional Revenue Agency itself carry out telephone actions where employees carry out communication activities to the public that there is a program to eliminate administrative sanctions in the form of fines. tax and exemption from transfer of motor vehicle title fees which is carried

out at the respective offices. This is not only done to remind taxpayers who are in arrears, it also aims to carry out an investigation into the ownership of vehicles that are in arrears and to remind vehicle owners who have changed hands to immediately change the name of the vehicle for the sake of orderly administration in the ownership of motorized vehicles, both two-wheeled and single-wheeled. four.

According to researchers, this innovation can also prevent motor vehicle owners from having to pay fines which in the future can result in increased payments resulting in taxpayers becoming increasingly reluctant to pay large vehicle taxes.

Adaptation

Adaptation capacity is the ability of UPTB Wil I Palu to make changes in accordance with the demands of the organization's needs. This shows the level to which the Regional Revenue Agency of Central Sulawesi Province is responsive to internal and external changes that occur.

To objectively find out the adaptability in the Implementation of the Motor Vehicle Transfer of Name Duty Exemption Program, it can be seen to what extent the implementation of the administration mechanism for the implementation of Motor Vehicle Name Transfer in adapting to the desired needs of the UPTB Wil I Palu organization is most effective and efficient and oriented towards increasing Tax revenue. Motorized Vehicles are related to increasing regional fiscal, namely Regional Original Income.

The motor vehicle transfer fee exemption program can run effectively if the management mechanism implemented by UPTB Wil I Palu has the ability to adapt to change. Often in administering the exemption from transfer of title fees for motorized vehicles, various problems, both technical and non-technical, are faced. So a system is needed that is able to adapt to certain situations and conditions to minimize the problems that occur.

Apart from that, at the same time, internally, the readiness of officials (employees) is also needed to control the motor vehicle title transfer fee system at UPTB Region I Palu. So there is a correlation between system design and the resources of the motor vehicle name change management apparatus. Efforts to overcome internal and external problems in the administration of the collection of motor vehicle title transfer fees at UPTB Wil I Palu have been carried out so far.

There are three aspects that are the focus of discussion regarding the effectiveness of the BBNKB Exemption Program at UPTB Wil I seen from adaptation indicators, namely the Tax Collection Management Resources aspect, the Tax Collection Management Facilities aspect and the Tax Collection Mechanism.

a. Resources for Tax Collecting Officials

An important factor that influences the effectiveness of the motor vehicle title transfer duty exemption program at UPTB Wil I Palu is the availability of resources for tax collection management officials. Based on the results of observations made by researchers, it appears that efforts to increase the effectiveness of the motor vehicle transfer fee exemption program at UPTB Wil I Palu have not been accompanied by the availability of personnel resources

that have standard capabilities according to their field of work. The resources of officers directly involved in managing the Motor Vehicle Tax Fines Elimination Program at UPTB Region I Palu are felt to be inadequate.

b. Facility Tax Collection

Based on the results of the researcher's observations, the tax collection facilities, mainly related to the computerized system application used in managing the Motor Vehicle data base, have been integrated with the Regional Financial System so that the process of reconciling Motor Vehicle Tax revenue data is fully running optimally. In the management of the Motor Vehicle Title Transfer Duty Exemption Program, an application device is needed that is more convenient and can be accessed online, both internally and externally.

In order to increase taxpayer interest in complying with the administration of motor vehicle ownership and paying motor vehicle tax, it is necessary to provide a digital-based system application that can be accessed on mobile phones and supports orderly administration in the motor vehicle tax fine elimination program and exemption from motor vehicle title transfer fees. UPTB Region I Palu.

Likewise, field operational support facilities in the form of two-wheeled vehicles used by field officers also appear to be inadequate.

Paying close attention to the statements of several informants mentioned above, gives an idea that based on adaptation indicators seen from the aspect of the availability of Tax Collection facilities, as mentioned above, it can be seen that it has not been effective in terms of supporting facilities.

c. Tax Collection Mechanism

In the Motor Vehicle Tax Fine Elimination Program and exemption from motor vehicle title transfer fees at UPTB Region I Palu, there are 5 (five) activity stages, which include: potential identification, licensing, determination, deposit and billing. In the stages of these activities, of course there are several obstacles which generally influence the process of managing the Motor Vehicle Tax Penalty Elimination Program and exemption from motor vehicle title transfer fees. Based on the results of research and field observations, it is known that the factor that influences the effectiveness of the Motor Vehicle Tax Fines Elimination Program at UPTB Region I Palu is the absence of a mechanism that specifically regulates the technical sequence of the Tax collection process.

Based on one of the factors that influence the effectiveness mentioned above, in relation to the management of the Motor Vehicle Tax Penalty Elimination Program and the exemption from motor vehicle title transfer fees, a mechanism is needed that can regulate the stages of each work completion process based on the time and flow that has been determined as well as clarity on the division of tasks. to each tax collection management apparatus. So, in the above context, it is necessary to create a Standard Operating Procedure (SOP) which technically becomes a control tool to control the management of the Motor Vehicle Tax Penalty Elimination Program and exemption from motor vehicle title transfer fees at UPTB Region I Palu more effectively and efficiently.

Based on the results of observations made by researchers, it can be seen that there is no Standard Operational Procedure (SOP) that has been established in the management of the Motor Vehicle Tax Fine Elimination Program and exemption from motor vehicle title transfer fees at UPTB Region I Palu. So this is one of the factors that influences the effectiveness of Tax Collection because one of the instruments that is an indicator of the adaptability of UPTB Region I Palu in Tax Collection is the effectiveness of the collection system implemented.

Observing the results of interviews with the informants mentioned above, it can be seen that the management of the Motor Vehicle Tax Penalty Elimination Program and exemption from motor vehicle title transfer fees at UPTB Region I Palu has not been designed systematically in a standard operational mechanism. Standard Operating Procedures (SOPs) which technically regulate the entire flow of activities both administratively and operationally in the field have not been created, this has an impact on the effectiveness of tax collection management because there are no standards that must be adhered to by every apparatus directly involved in the Tax Fines Elimination Program Motorized Vehicles and exemption from motor vehicle title transfer fees at UPTB Region I Palu. So based on the adaptation indicators seen from the aspect of the Tax Collection Mechanism it has not been effective.

CONCLUSION

Based on the analysis of effectiveness theory, the effectiveness of the Implementation of the Motor Vehicle Transfer Duty Exemption Program at UPTB Region I Palu has not been fully effective as seen from the three measures of effectiveness discovered by Duncan, namely: Achievement of Goals, Integration and Adaptation.

From the research results, it is known that based on the Goal Achievement indicator, it can be seen from the following aspects: First, the realization of the Tax Revenue Target has been effective as seen from the achievements of the presentation of the realization in the last five years and secondly, the Supervision of Tax Payments has been running well because these activities have been carried out based on these regulations. Next, based on the Integration indicators, seen from the aspects: First, Coordination. From the research results, it is known that internal and external coordination aspects have not been effective. Second, Socialization. As for the implementation of socialization with taxpayers, it has been carried out effectively and thirdly, there is innovation from the Samsat office and the Regional Revenue Agency of Central Sulawesi Province, namely the Telephone Action and Super PKB. Based on the adaptation indicators seen from the aspects: First, the resources of the tax collection apparatus are inadequate. Secondly, the Tax Collection Facilities, especially those related to the computerization system application, are not yet optimal so that the management of tax revenue data and information is not yet effective. Likewise, supporting facilities for field operations are not yet available as needed. Third, the Tax Collection Mechanism, where it is known that at the time of the Elimination of Motor Vehicle Tax Fines and the exemption from Transfer of Motor Vehicle Name Fees for the management of UPTB Region I Palu tax collection, it was not yet optimal because it did not yet have a

Standard Operating Procedure (SOP) set and it was still using the SOP as usual which is regulated in the regulations. In fact, when the program is running there will definitely be a spike in payments from taxpayers until the payments pile up.

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