



IMPLEMENTATION OF REGIONAL TAX COLLECTION POLICIES BY BAPENDA BANYUMAS IN INCREASING REGIONAL ORIGINAL REVENUE

Nurul Sekar Aprilia, Warsidi and Siti Magfiroh

Economic and Business Faculty, Jenderal Soedirman University

*Email corresponding author: sekar.apriliah@mhs.unsoed.ac.id

Abstract

The Regional Revenue Agency (Bapenda) of Banyumas plays a strategic role in managing regional taxes to increase Regional Original Revenue (PAD). Local taxes, such as Rural and Urban Land and Building Tax (PBB-P2) and Fees for the Acquisition of Rights on Land and Buildings (BPHTB), are the main components of regional revenue. This article discusses the strategies implemented by Bapenda Banyumas in optimizing local tax collection and the challenges faced. Bapenda Banyumas has implemented various technologies, such as the Regional Tax Information System (SIPD), online tax payments, and e-billing, to improve tax administration efficiency. However, challenges remain, including low taxpayer digital literacy, infrastructure constraints, and data security risks. Despite these challenges, analysis results show that tax digitization positively impacts PAD by increasing taxpayer compliance, speeding up administrative processes, and minimizing tax leaks. Therefore, Bapenda Banyumas needs to continue improving digital education, enhancing technological infrastructure, and strengthening data security systems to ensure a more effective and efficient taxation system in the future.

Keywords: *Regional Original Revenue (PAD), Bapenda Banyumas, Tax Digitization*

Abstrak

Bapenda Banyumas memiliki peran strategis dalam mengelola pajak daerah guna meningkatkan Pendapatan Asli Daerah (PAD). Pajak daerah, seperti Pajak Bumi dan Bangunan Perdesaan dan Perkotaan (PBB-P2) serta Bea Perolehan Hak atas Tanah dan Bangunan (BPHTB), menjadi komponen utama dalam penerimaan daerah. Artikel ini membahas strategi yang diterapkan oleh Bapenda Banyumas dalam mengoptimalkan pemungutan pajak daerah serta tantangan yang dihadapi. Bapenda Banyumas telah mengimplementasikan berbagai teknologi, seperti Sistem Informasi Pajak Daerah (SIPD), pembayaran pajak secara online, dan e-billing untuk meningkatkan efisiensi administrasi pajak. Namun, dalam penerapannya masih terdapat berbagai tantangan, seperti rendahnya literasi digital wajib pajak, kendala infrastruktur, serta risiko keamanan data. Meskipun demikian, hasil analisis menunjukkan bahwa digitalisasi pajak memberikan dampak positif terhadap peningkatan PAD dengan meningkatkan kepatuhan wajib pajak, mempercepat proses administrasi, serta meminimalkan kebocoran pajak. Oleh karena itu, Bapenda Banyumas perlu terus meningkatkan edukasi digital, memperbaiki infrastruktur teknologi,



serta memperkuat sistem keamanan data untuk memastikan keberlanjutan sistem perpajakan yang lebih efektif dan efisien di masa depan.

Kata Kunci: *Pendapatan Asli Daerah (PAD), Bapenda Banyumas, Digitalisasi Pajak*

A. INTRODUCTION

The Regional Revenue Agency (Bapenda) of Banyumas Regency is a government agency responsible for managing Regional Original Revenue (PAD). Increasing PAD is a crucial factor in achieving regional development goals, as PAD determines a region's ability to perform government functions, both in public services and development. Data from 2018 to 2020 shows that PAD in Banyumas Regency only accounted for an average of 20.13% of the total regional revenue (APBD). As an agency managing PAD, Bapenda continues to strive to increase revenue to fund development obligations. However, most regencies and cities still depend on central government assistance, as some taxes are still managed at the national level, with only a portion allocated to local governments.

PAD plays a fundamental role in ensuring regional government independence. According to data from Bapenda Banyumas in 2023, local taxes contribute 65% of PAD, with PBB-P2 and BPHTB as the primary sources. However, tax collection still faces issues such as low taxpayer compliance and administrative challenges.

One of the main issues faced by Bapenda Banyumas is weak PAD management administration. Key

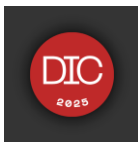
Strategies Implemented by Bapenda Banyumas:

1. **Development of an Integrated Regional Tax Information System:** Integrating various types of regional taxes into one system for easier monitoring and evaluation.
2. **Improving Human Resource Quality:** Training and competency development for employees in taxation and public service.
3. **Inter-Agency Collaboration:** Partnering with institutions like the National Land Agency (BPN) and banks to expand the tax database and facilitate tax payments.

B. IMPLEMENTATION AND METHODS

The internship program was conducted at the Regional Revenue Agency (Bapenda) of Banyumas Regency, located in South Purwokerto. Bapenda is a local government agency responsible for managing regional revenue, particularly in the taxation and levy sectors. Bapenda plays a crucial role in supporting regional development by ensuring effective and efficient tax collection..

This internship lasted for four months, from August to November 2024. The relatively long duration allowed participants to enhance the efficiency and effectiveness of



Bapenda Banyumas in managing regional revenue.

C. RESULT AND DISCUSSION

To address the main issue faced by the Regional Revenue Agency (Bapenda) of Banyumas Regency, namely the weak administration of Local Revenue (PAD) management, actions can be taken to improve the quality of PAD management by optimizing the use of the Regional Tax Information System (SIPD) technology. This system aims to collect, analyze, and input data on all Bapenda revenues, from human resources to treasurer financial management and information related to Bapenda Banyumas taxes.

The positive impacts of digitalization on Local Revenue implemented by Bapenda Banyumas include::

1. With ease of access and transparency, taxpayers are more encouraged to fulfill their obligations.
2. The use of digital systems reduces the burden of manual administration and accelerates the tax verification process.
3. Digitalization minimizes the risk of data manipulation and illegal levies that could harm regional revenue.

The following table shows the target performance achievement plan of the Regional Revenue Agency (Bapenda) of Banyumas Regency that must be achieved by the institution in 2024, based on the evaluation results from 2023:

Tabel 1. Performance Achievement Plan for Bapenda Services

Indicator	2023	2024
Increased PAD	22,38%	24,88%
PAD Growth Rate		5,80%

D. CONCLUSION

Conclusion

The internship program at Bapenda Banyumas aimed to identify problems and find solutions. The implementation of the Regional Tax Information System (SIPD) successfully enhanced efficiency in revenue management and human resource organization. Bapenda Banyumas' tax collection policies have played a crucial role in increasing PAD. Tax digitization, taxpayer education, and strict monitoring have proven effective in improving taxpayer compliance.

Recommendations

Digitalisasi pajak perlu terus dikembangkan agar lebih efisien dan mudah diakses oleh seluruh lapisan masyarakat. Sosialisasi pajak harus lebih intensif melalui berbagai platform digital dan langsung ke masyarakat. Selain itu, pengawasan dan sanksi perlu lebih diperketat dengan pendekatan hukum yang lebih tegas bagi wajib pajak yang menunggak pajak dalam jumlah besar.

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