

## **Kinerja organisasi dinas pendapatan daerah Propinsi Daerah Khusus Ibukota Jakarta dengan pendekatan system thinking dan system dynamics**

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### **Abstrak**

Perkembangan kendaraan bermotor yang terus meningkat secara pesat ternyata memberikan pemasukan penerimaan PKB dan BBNKB yang luar biasa bagi Dinas Pendapatan Daerah (Dipenda) propinsi DKI Jakarta. Perkembangan yang pesat tersebut ternyata tidak diimbangi oleh panjang jalan raya. Diprediksi pada tahun 2014 akan terjadi kelumpuhan total lalu lintas jalan raya. Dewasa ini pemerintah dan lembaga swadaya masyarakat berencana untuk menekan jumlah kendaraan penumpang, yang tentu saja berdampak terhadap penurunan jumlah penerimaan PKB dan BBNKB. Data terakhir menunjukkan dari sisi pendapatan pajak, penerimaan PKB dalam dua tahun belakangan ini hanya terdapat sedikit peningkatan, sebaliknya BBNKB terjadi terus penurunan, sedangkan pendapatan dari pajak hotel dan pajak restoran belum menunjukkan usaha yang maksimal. Kondisi ini tentu saja menimbulkan berbagai pertanyaan terhadap kinerja organisasi Dinas Pendapatan Daerah saat ini dan di masa yang akan datang. Pengukuran kinerja yang selama ini dipakai oleh Dipenda ialah mengikuti model LAKIP sesuai dengan Inpres Nomor 7 tahun 1999 yang berorientasi pada paradigma government yang bersifat internal, parsial dengan ukuran-ukuran finansial yang ketat. Sementara itu paradigma kinerja yang berkembang saat ini telah bergerak ke arah ukuran nonfinansial atau kombinasi finansial dan nonfinansial.

Pertanyaan penelitian ialah bagaimana pengukuran kinerja organisasi Dipenda saat ini; Apa alternatif pengukuran kinerja organisasi Dinas Pendapatan Daerah Propinsi DKI Jakarta? Bagaimana simulasi kinerja Dipenda dan apa leverage tertinggi berdasarkan simulasi sampai tahun 2020. Metode yang digunakan dalam simulasi ini adalah system dynamics. Model simulasi dengan system dynamics mengacu pada pendekatan kualitatifkuantitatif. Penggunaan pendekatan berpikir sistem kualitatif (soft system methodology) dalam proses operasionalnya difasilitasi dengan penggunaan program komputer (software powersim constructor) sebagai alat bantu pengungkapan gagasan (cognitive mapping) atau memformulasikan model sebagai pendekatan berpikir sistem kuantitatif.

Penelitian ini menghasilkan tiga temuan penting.

Pertama, Pengukuran kinerja yang dipakai selama ini oleh Dinas Pendapatan Daerah Propinsi DKI Jakarta ialah menggunakan model LAKIP. Pada implikasinya dilapangan model ini tidak dapat menggambarkan secara baik dan rinci faktor-faktor yang menyebabkan kinerja suatu instansi dapat berjalan dengan benar, sebagai akibatnya organisasi juga tidak mampu merumuskan kebijakan mengenai tax potential, tax gap, mendeteksi potential loss, menghitung compliance cost dan menurunkan cost of taxation. Adapun kajian terhadap kinerja perpajakan diukur dengan indikator local taxing power, tax performance index, cost of collection, tax effort dan tax gap. Hasil analisis memberikan gambaran terhadap kewenangan pajak masih cukup tinggi, TPI yang digambarkan melalui potensi pajak hotel dan pajak restoran ternyata masih luas. Pada analisis tax efficiency masih memperlihatkan cost of collection yang tinggi. Analisis terhadap PDRB

memberikan pengaruh kuat terhadap penerimaan pajak (tax effort). Hasil analisis tax gap PKB terlihat pada faktor nonfiling dan membesar ketika diintervensi dengan variabel spillovercost (invisible potential), pada BBNKB terletak pada nonfiling, pajak hotel pada underreporting; dan tax gap pada pajak restoran terletak pada nonfiling.

Temuan kedua; kajian terhadap alternatif pengukuran kinerja organisasi dengan menganalisis enam dimensi nonfinansial yaitu dimensi kepemimpinan, perencanaan strategik, wajib pajak sebagai pelanggan, pengelolaan pengetahuan, manajemen sumberdaya manusia dan manajemen proses. Dengan menggunakan teknik statistik stepwise (SPSS), diperoleh dua dimensi yaitu perencanaan strategik dan sumberdaya manusia yang mempengaruhi secara dominan kinerja organisasi. Dengan demikian diperoleh tiga kriteria yang dapat digunakan untuk mengukur kinerja organisasi perpajakan daerah yaitu finansial, perencanaan strategik dan manajemen sumberdaya manusia.

Temuan ketiga, kajian terhadap kinerja organisasi menghasilkan leverage hingga tahun 2020. Secara umum leverage terletak pada kebijakan. Terhadap PKB leverage terletak pada spillovercost yang dapat ditambahkan pada persentase angka bobot. Analisis BBNKB memperlihatkan leverage pada kebijakan pada tarif pajak. Kajian terhadap pajak hotel menghasilkan leverage pada kebijakan pariwisata dan tarif menginap hotel. Terhadap Pajak Restoran menghasilkan leverage pada tarif restoran dan pertumbuhan restoran dan seat restoran.

Implikasi teoritis dan praktis dari penelitian adalah pertama; Implikasi teoritis: Untuk mengukur kinerja organisasi disarankan agar organisasi tidak menggunakan lagi perbandingan antara target dan realisasi pajak, tetapi menggunakan potensi pajak dengan realisasi pajak. Data perbandingan potensi dan realisasi pajak dapat digunakan untuk merencanakan strategi ke depan, menjelaskan kelemahan dan merinci faktor-faktor yang menyebabkan kinerja organisasi berjalan sesuai atau tidak dengan rencana. Pada tax gap, selain dapat mendeskripsikan potensi yang nonfiling, underreporting dan underpayment, penelitian ini menambahkan variabel lain berupa tax gap yang invisible potential yang berguna untuk menjelaskan potensi pajak yang tersembunyi dan belum dieksplorasi. Kedua, implikasi kebijakan (praktis); Dari analisis tax gap terlihat potential loss pajak hotel dan pajak restoran sangat tinggi, karena itu disarankan agar organisasi dimasa datang merumuskan kebijakan untuk mengeksplorasi potensi dimaksud. Untuk menanggulangi cost of taxation yang tinggi pemerintah perlu merumuskan kebijakan pembenahan administrasi perpajakan. Ketiga, acuan untuk wajib pajak; untuk menekan tax compliance dalam rangka efisiensi pajak terutama untuk menekan time cost dan psychology cost pada pajak hotel dan pajak restoran, wajib pajak dapat menyusun sistem pelaporan pajak dengan memanfaatkan file elektronik (email) yang berguna untuk menekan biaya fotokopi dokumen, biaya transportasi dan biaya penyimpanan dokumen. Penelitian lanjutan dianjurkan memasukkan beberapa hal yang belum tercakup dalam penelitian ini, misalnya memasukkan variabel obyek rumah kos dan tarif secara lebih detail pada simulasi pajak hotel dan pajak restoran.

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The development of motor vehicles rapidly grows with the average development level 9% annually. Indeed, it gives contribution toward the tremendous revenue of motor vehicle tax (PKB) and motor vehicle purchase tax (BBNKB) for the Local Revenue Service (LRS/Dipenda) of Jakarta. Unfortunately, its rapid development is imbalanced with the length of roadways that only annually increases 3% in average. It is

predicted, then, the total paralyze of traffics will inevitably be occurred in 2014. Nowadays, government and non-government organization plan to suppress the number of vehicle with its passenger that its impact will decrease the revenue of PKB and BBNKB. The last data shows that from regional tax revenue, the revenue of PKB in the last two years has been increasing in a small amount. On the other hand, BBNKB has been decreasing respectively, whereas the revenue from the tax of hotel and restaurant has not been showed the maximum effort. Therefore, it gives the signal that the revenue of PKB and BBNKB begins suffering from saturation point. This condition causes any questions appear in terms of how the organization performance of the Local Revenue Service at this time and the up coming time. The performance measurement employed by the LRS has been following the LAKIP model based on Presidential Instructions (Inpres) No. 7 year 1999. It has been giving such an orientation toward paradigm government that is internal, partial with the measurement of tight finance. Whereas the performance paradigm that has been developing these days has moved to measurement direction of non-financial or combination of financial and non-financial. One of approaches adopted to fulfill this need is the model of tax measurement by thinking systems and dynamics system approaches. The chosen title in this research is the Organization Performance of the LRS by Systems Thinking and System Dynamics.

The questions of this dissertation is how the performance measurement of the LRS is at this time; what the alternative of performance measurement of the LRS, how the performance simulation of the LRS is, and what the highest leverage based on simulation until 2020 is. The research aims to a) dwell on and study the organization performance also identify and analyze the model, also the measurement mechanism employed by the LRS so far; b) develop and generate the alternative of performance model of LRS based on the system thinking approach trough dynamics simulation. The method applied in this simulation is system dynamics. The method is chosen in order to build such a model that will be applied based on the background, problem formulation and theoretical framework. It does so, since the performance problem of LRS observed possesses a dynamic nuance and its phenomenon structures contain more than one feedback structure. The simulation model by system dynamics refers to the qualitative and quantitative approach. The application of soft system methodology approach in its operational process is facilitated by the application of computer program (software powersim constructor) as the instrument of idea expression (cognitive mapping) or model formulation as the approach of thinking quantitative system.

This research finds 3 crucial findings.

First, the performance measurement tools that used by the Special Capital District of Jakarta is using the LAKIP model. The implications of this model is could not describe well and specifically the factors that caused the achievement of an agency to be able to go correctly. As a result, the organization could not also formulate the policy concerning tax potential, tax gap, detected potential loss, counted compliance cost and lowered cost of taxation. The study of regional tax performance measured by four indicators, namely local taxing power, tax effort, tax performance index and cost collection. The analysis result shows an illustration toward taxing power in Jakarta is high. Tax performance index illustrated through the potency of hotel and restaurant tax is still wide, but the analysis of tax efficiency still shows the high collection; whereas the analysis toward PDRB gives strong influence toward tax effort. From the study toward tax gap, it is implemented by three scenarios. In the pessimist scenario, tax gap of PKB is small, but in the moderate and optimism scenario describe that PKB owns enough huge tax gap in nonfiling factor. Having accomplished

the theoretical study and interfered by spillovercost concept, it is found that invisible potential factor is more dominant than nonfiling factor. It is found in BBNKB that the illustration of tax gap upon underpayment is obtained and the highest is nonfiling since the tax payer postpones the BBNKB payment. In hotel tax, it is found that there is a nonfiling tax gap since a number of unregistered boarding house exist.

Second finding; the study concerning alternative of the performance measurement organization by analyzing the six financial dimensions, such as the dimension of leadership, planning strategic, the tax obligation as the customer, the knowledge management, the management of human resources, and the management of the process. By using the statistic stepwise technique (SPSS), the result shows that the planning strategic and human resources were the dimensions that influenced dominantly the organization achievement. Therefore, there are three criteria that could be used to measure the organization achievement measurement of the regional taxation, such as financial, planning strategic and human resources management.

The third finding, from the performance study of the LRS that generates leverage. In order to find the leverage, study of performance of each type of regional tax is executed by applying system thinking and system dynamics with three scenarios, namely pessimist, moderate, and optimist scenario. Toward PKB, it is recognized that leverage lies in the spillovercost that can be added for percentage of weight number. Another PKB leverage is the assessment value (NJKB) possibly shifted by the authority of regional tax in line with the market value. Analysis on BBNKB shows that leverage in policy can elevate the tax tariff. By doing scenario to increase or decrease the tariff of vehicle BBNKB, especially for new vehicle, it is seen the tremendous change of tax revenue if compared by other scenario. The study on hotel tax generates leverage of tourism policy and tariff of hotel occupancy. If it is interfered by these two policies, the revenue of hotel tax will possibly increase. Then, toward restaurant tax it is generated the leverage in tariff of restaurant and restaurant growth also its restaurant seat. While the effect of tourism policy does not own specific influence toward the growth of restaurant revenue.

The academic implication of this research is to maximize the potency of regional tax, instead of tax gap which are nonfiling, underpayment, underreporting. Further, the generated model is possibly added by developing the invisible potential of tax gap. Invisible potential is such a hidden tax potency which can still be developed for the tax of motor vehicle. It is recognized when system is interfered by spillovercost variable or reason of global warming. In the future, for describing the effectiveness of regional tax, the Local Revenue Service is expected to employ the comparative data of tax potency with tax realization, not the comparison between target and tax realization.

The theoretical and practical implications of the research were first: the theoretical implications: to measure the achievement of the organization it was suggested that the organization does not use the comparison between the target and the realization of the tax, but uses the potential for the tax with the realization of the tax. The use of the potential data for the tax could detail factors that caused the achievement of the proceeding organization well. In tax gap, apart from could describe the potential that nonfiling, underreporting and underpayment, this research added the other variable take the form of tax gap that invisible potential that was useful to explain the potential for the tax that was hidden and was not yet explored. Secondly, the implications of the policy (practical); the regional government could apply the

restriction on the vehicle with the moderate scenario, by being accompanied by the policy of tourism of increasing acceptance of the hotel tax and the restaurant. As for from the analysis tax gap was seen potential loss the hotel tax and the restaurant tax were very high, because that was suggested that the organization in the future formulated the policy of exploring the potential was meant. To deal with cost of taxation that was high the government must formulate the policy of the repairing of taxation administration.