

Effectiveness of Regional Tax Collection and Regional Retribution in North Minahasa Regency in 2014-2017

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ABSTRACT

This study aims to determine a descriptive picture of the effectiveness of tax collection and local levies of North Minahasa Regency from 2014-2017. The analysis method in this research is descriptive analysis method with quantitative approach using budget and realization data from DPPKA North Minahasa, and qualitative approach through interviews with related parties who are responsible for assessing and examining regional finances. The results of this study indicate that the effectiveness of local tax and levy collection in North Minahasa Regency has a different level of effectiveness based on the type of local tax and levy. The government should improve facilities and infrastructure, and pay attention to existing tax potentials for the effectiveness of tax and levy collection.

INTRODUCTION

In achieving the ideals of the Indonesian nation to promote general welfare, the Indonesian government implements laws and regulations regarding regional autonomy as a manifestation of the 1945 Constitution article 18 paragraph 2 and paragraph 5 which states that Regional Governments are authorized to regulate and manage their own government affairs according to the principle of autonomy given as widely as possible and assistance duties.

Since the enactment of regional autonomy policy, where there have been improvements, Law No. 22 of 1999 concerning Regional Government and Law No. 25 of 1999 concerning Financial Balance between the Central Government and Regional Government, became Law No. 32 of 2004 concerning Regional Government and Law No. 33 of 2004 concerning Financial Balance between the Central Government and Regional Government, the regions are given full authority in financial affairs to Empowering all existing regional economic potentials. With the enactment of the regional autonomy law, it significantly affects the implementation of regional financing where the ability of the regional economy itself so that the regional government must be able to explore regional potentials for regional financing.

North Minahasa Regency (Minut) is an autonomous region, where the local government is expected to be able to manage and manage regional finance and economic development independently. Therefore, local governments are required to be able to manage regional finances fairly and transparently.

In terms of determining the tax revenue base, it is necessary to budget carefully, because in setting the budget according to Van der Stede (2000) there is often a budget gap (budgetary Slack). Furthermore, it is stated that budget targets must receive special attention because they are closely related to gaps in terms of budget effectiveness and efficiency.

THEORETICAL REVIEW

Budget Theory

According to Rubin (1990) there are two models of Budget Theory, the first is Normative Budget Theory and Descriptive Budget Theory. Normative Budget Theory is the determination of the budget supported by government theory, where the determination of the budget is closely related to the rules that apply in government, and the budget format must be made based on the results of decisions from legislators and public representatives. While Descriptive budget theory is a centralized budget determination based on the rules of the central government. In determining an effective budget Rubin (1990) added that it must consider several information such as; annual goals that have been made, evaluation systems, and elaboration of the goals of the previous year. It further said that in determining the desired budget level, it is necessary to apply the theory of Zero Based Budgeting (ZBB) and Target Based Budgeting (TBB). Zero Based Budgeting is a budget system that is based on estimates of activities, not on those that have been carried out in the past.

Tax Function Theory

The tax function according to Mardiarsmo (2016) is as a budget (Budgetair), where the tax function is a source of funds for the government to finance expenses that occur, while the second tax function is (regularend), as a tool to regulate and implement government policies in the social and economic fields.

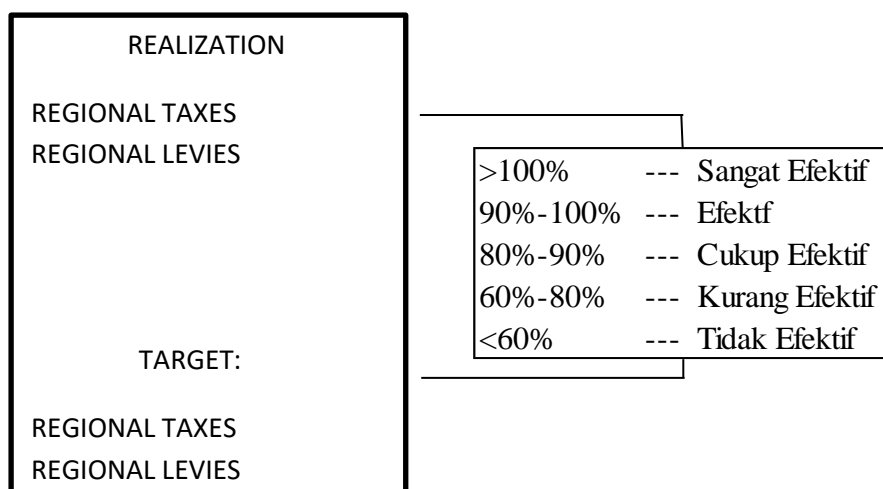
Budgetary Slack

According to Young (1985) budgetary slack is the amount of setting budget targets that are deliberately adjusted in advance by someone (employee or subordinate), because the performance of the person is measured based on the targets he has budgeted before. It is further said that, achievements / realizations in the past can be used as an important indicator in predicting budgetary slack.

Effectiveness Theory

The theory of effectiveness according to Hall (1980) is a model of success measures based on objectives and acquired sources as the subject of consideration. In line with that, Mardiasmo (2016) said that effectiveness is a relationship between expected results and results that actually occur. Thus, a goal is said to be effective if the results achieved are in line with the expected goals.

From the conceptual framework stated above, this study is to review and analyze the effectiveness of setting targets and realization of regional tax collection and regional levies in the 2014-2017 period. Based on the Provisions of the Government of Home Affairs through the Decree of the Minister of Home Affairs Number 690,900,327 of 1996, a mechanism for measuring the effectiveness of regional financial management was established as follows: Above 100% are in the category of very effective, 90%-100% effective, 80%-90% quite effective, below 80% less effective, less than 60% ineffective (Bisma & Susanto, 2010).



METHODOLOGY

The research design used in this study is a descriptive research design with quantitative and qualitative approaches. Understanding descriptive method analysis is a method of collecting, compiling, managing, and analyzing numerical data that can provide a clearer and more detailed picture of a situation based on the data and information that has been obtained. The population in this study is the annual report recapitulation of targets and realization of Regional Taxes and Regional Levies in North Minahasa Regency. A sample is a subset of a population, with the sample can be said to have represented the entire population, so that from the results of sample analysis conclusions can be drawn for a population (Walpole, 1998). In line with that, Bungin (2005) said that conclusions drawn from a sample can be generalized to the entire population. In this study, the sample is the target value and realization of Regional Taxes and Regional Levies of North Minahasa Regency for the 2014-2017 fiscal year which is part of the population mentioned above.

RESULTS AND DISCUSSION

The effectiveness of the collection of each type of regional tax in North Minahasa Regency per year in the period 2014-2017 is seen from the nominal amount of the budget and its realization.

Local taxes can be collected by the government based on the provisions of local regulations to the community for the prosperity of the community. The types of local taxes are part of the tax potentials that contribute to the Local Original Revenue (PAD) component. To see the effectiveness of billing each type of regional tax, the calculation of the budget and the realization of regional taxes based on the types of taxes in 2014 in North Minahasa Regency can be seen in Table 4.1.1 below.

Table 4.1.1 Budget and Regional Tax Realization in North Minahasa Regency in 2014

JENIS PAJAK	Anggaran		Realisasi		Efektifitas	
		2014		2014	(%)	Kriteria
Pajak Hotel	Rp	805,000,000	Rp	746,875,269	92.78	Efektif
Pajak Restoran dan Rumah Makan	Rp	1,370,000,000	Rp	1,680,429,302	122.66	Sangat Efektif
Pajak Hiburan	Rp	50,000,000	Rp	7,976,750	15.95	Tidak Efektif
Pajak Reklame	Rp	200,000,000	Rp	154,425,485	77.21	Kurang Efektif
Pajak Penerangan Jalan	Rp	6,000,000,000	Rp	5,660,116,110	94.34	Efektif
Pajak Mineral Logam dan bukan batuan	Rp	1,000,000,000	Rp	1,093,064,770	109.31	Sangat Efektif
Pajak Air Tanah	Rp	2,500,000,000	Rp	1,675,637,191	67.03	Kurang Efektif
Pajak Sarang Burung Walet	Rp	100,000,000	Rp	23,539,000	23.54	Tidak Efektif
PBB	Rp	3,000,000,000	Rp	3,488,511,406	116.28	Sangat Efektif
BPHTB	Rp	3,000,000,000	Rp	6,127,405,823	204.25	Sangat Efektif

Table 4.1.1 displays the budget and realization of local taxes in North Minahasa Regency in 2014. Where, local taxes in 2014 have a very varied level of effectiveness. For the type of regional tax that experienced the most significant achievement was BPHTB with a nominal value of Rp. 3,000,000,000

which was targeted, and the realization achievement was Rp. 6,127,405,823 with an effectiveness rate of 204.25%. Based on information obtained from the sub-assessment and examination of the regional financial agency, it is informed that since the construction of new roads in Minut and the construction of the Manado-Bitung toll road, there has been a lot of land and building sale and purchase processes so that BPHTB billing has been intensified, so that there has been a surge in realization since 2014, but the target has been adjusted for the following years (Anonymous, Anonymous, 2018).

While the type of regional tax that did not reach the target was the swallow's nest tax with a budget of Rp. 100,000,000 but the realization only reached Rp. 23,539,000. Explained about swallow's nest is only because swallow's nest taxpayers do not dominate in the Minut area so it is very difficult to collect even though, the target set has also not been adjusted to the estimated potential bird's nest tax revenue (Anonymous, 2014).

Table 4.1.2 Budget and Realization of Regional Taxes of North Minahasa Regency in 2015

JENIS PAJAK	Anggaran		Realisasi		Efektifitas	
	2015		2015		(%)	Kriteria
Pajak Hotel	Rp	1,681,078,927	Rp	1,700,057,510	101.13	Sangat Efektif
Pajak Restoran dan Rumah Makan	Rp	3,715,576,505	Rp	4,049,006,917	108.97	Sangat Efektif
Pajak Hiburan	Rp	216,030,186	Rp	216,389,217	100.17	Sangat Efektif
Pajak Reklame	Rp	107,724,969	Rp	127,284,701	118.16	Sangat Efektif
Pajak Penerangan Jalan	Rp	6,000,000,000	Rp	68,651,810,448	1,144.20	Sangat Efektif
Pajak Mineral Logam dan bukan batuan	Rp	1,000,000,000	Rp	1,018,062,400	101.81	Sangat Efektif
Pajak Air Tanah	Rp	1,324,589,413	Rp	1,819,534,003	137.37	Sangat Efektif
Pajak Sarang Burung Walet	Rp	30,000,000	Rp	25,339,000	84.46	Efektif
PBB	Rp	4,850,000,000	Rp	4,885,103,409	100.72	Sangat Efektif
BPHTB	Rp	4,000,000,000	Rp	4,554,191,274	113.85	Sangat Efektif

Table 4.1.2 above illustrates that during the period of 2015, local tax collection in North Minahasa Regency was in a very effective category, where there was an increase in types of taxes such as street lighting tax with a percentage of 1,144.20% with a nominal value of Rp. 68,651,810,448 far greater than the predetermined budget of Rp. 6,000,000,000. It was explained that this happened because the rules regarding the process of collecting street lighting tax had been imposed simultaneously with electricity billing billed directly by PLN, after the 2015 budget target was set, so that billing would certainly run very effectively, because from PLN itself if there was a delay in payment, the electricity would be immediately cut off, so that for this billing it seemed very large beyond the target and target does not seem to be maximally defined (Anonymous, 2018).

In 2015 for the type of swallow's nest tax even though it was in the effective category, it still did not reach the previously set budget, where the effectiveness rate of the bird's nest tax type was 84.46%, and the nominal figure was only realized at Rp. 25,339,000 smaller than the budget set at Rp.

30,000,000. Therefore, it may be necessary to review the target setting process, collection process or potential contribution of swallow's nest tax in Minut (Anonymous, 2015).

Table 4.1.3 Budget and Regional Tax Realization in North Minahasa Regency in 2016

JENIS PAJAK	Anggaran	Realisasi	Efektifitas	
	2016	2016	(%)	Kriteria
Pajak Hotel	Rp 1,362,499,565	Rp 1,494,947,000	109.72	Sangat Efektif
Pajak Restoran dan Rumah Makan	Rp 3,137,883,364	Rp 3,227,133,921	102.84	Sangat Efektif
Pajak Hiburan	Rp 205,000,000	Rp 198,915,107	97.03	Efektif
Pajak Reklame	Rp 500,000,000	Rp 997,973,258	199.59	Sangat Efektif
Pajak Penerangan Jalan	Rp 7,142,147,937	Rp 8,080,281,338	113.14	Sangat Efektif
Pajak Mineral Logam dan bukan batuan	Rp 1,000,000,000	Rp 1,053,333,200	105.33	Sangat Efektif
Pajak Air Tanah	Rp 1,586,969,134	Rp 1,638,954,972	103.28	Sangat Efektif
Pajak Sarang Burung Walet	Rp 33,000,000	Rp 27,994,000	84.83	Efektif
PBB	Rp 4,900,000,000	Rp 4,540,469,931	92.66	Efektif
BPHTB	Rp 6,000,000,000	Rp 8,821,966,041	147.03	Sangat Efektif

Based on Table 4.1.3, it can be seen that the budget and realization of local taxes in 2016 are in the very effective category because they have been adjusted to the previous year. However, it can be seen that the type of entertainment tax, swallow's nest tax, and the UN have decreased even though they are still in the effective category, where the budget that has been set cannot be achieved in 2016.

Based on information from related parties that there are several tax objects that are not achieved such as entertainment tax (karaoke, spa, etc.) due to the lack of visitors to entertainment activities in the North Minahasa Regency area. As for the type of swallow's nest tax, it is still for the same reason, namely the non-achievement of the target, one of which is due to the owner of the bird's nest domiciled outside the North Minahasa Regency area and also the unknown harvest time and the owner's dishonesty factor makes it very difficult for the tax officer to collect the bird's nest tax object. For the UN, it is explained that there are still arrears that have not been deposited by taxpayers from the determination of PPBB-P2 that have been issued but have been recognized as receivables in 2016 (Anonymous, 2018)

Table 4.1.4 Budget and Regional Tax Realization in North Minahasa Regency in 2017

JENIS PAJAK	Anggaran	Realisasi	Efektifitas	
	2017	2017	(%)	Kriteria
Pajak Hotel	Rp 1,360,000,000	Rp 1,522,051,062	111.92	Sangat Efektif
Pajak Restoran dan Rumah Makan	Rp 2,620,000,000	Rp 3,143,384,855	119.98	Sangat Efektif
Pajak Hiburan	Rp 114,000,000	Rp 124,517,935	109.23	Sangat Efektif
Pajak Reklame	Rp 817,200,000	Rp 970,087,729	118.71	Sangat Efektif
Pajak Penerangan Jalan	Rp 10,507,836,000	Rp 11,210,082,939	106.68	Sangat Efektif
Pajak Mineral Logam dan bukan batuan	Rp 1,260,000,000	Rp 1,463,364,440	116.14	Sangat Efektif
Pajak Air Tanah	Rp 500,000,000	Rp 537,902,024	107.58	Sangat Efektif
Pajak Sarang Burung Walet	Rp 34,764,000	Rp 36,664,000	105.47	Sangat Efektif
PBB	Rp 4,800,000,000	Rp 4,101,720,648	85.45	Efektif
BPHTB	Rp 10,686,727,251	Rp 12,944,462,844	121.13	Sangat Efektif

Table 4.1.4 above shows that in 2017 the majority of local tax types were in the very effective category. Especially for the type of UN tax looks effective, but in the process of collection it does not seem to reach the target. Where the realization is Rp. 4,101,720,648 smaller than the predetermined budget of Rp. 4,800,000,000. Based on the information obtained, this is partly due to there are taxpayers who are not domiciled in the tax object (do not live in the location of the building where to collect) making it difficult to collect, as well as lack of public awareness to pay taxes. However, another reason shows that the target setting process is not right because, there are some tax objects that should not be tax objects but are included in the budget target setting process for the United Nations (Anonymous, 2018).

The Effectiveness of Billing for Each Type of Regional Levy in North Minahasa Regency Per Year in the 2014-2017 period is seen from the Nominal Amount of the Budget and its Realization.

In addition to regional taxes, other elements of PAD can be in the form of regional levies, regional levies are regional levies on the granting of permits and payments for certain services specifically provided and provided by the government of North Minahasa Regency. The budget and realization of regional levies in North Minahasa Regency in 2014 can be seen in the table below:

Tabel 4.2.1 Anggaran dan Realisasi Retribusi Daerah di Kabupaten Minahasa Utara Tahun 2014

JENIS RETRIBUSI	ANGGARAN	REALISASI	Efektivitas	
JASA UMUM	2014	2014	(%)	Kriteria
Pelayanan Kesehatan & RSUD Walanda Maramis	Rp 3,300,148,000.00	Rp 990,895,268.00	30.03	Tidak Efektif
Pelayanan Persampahan/Kebersihan	Rp 12,355,000.00	Rp 18,840,000.00	152.49	Sangat Efektif
Penggantian Biaya Cetak KTP & Capil	Rp 127,535,000.00	Rp 130,790,000.00	102.55	Sangat Efektif
Pelayanan Parkir di Tepi Jalan Umum	Rp 7,500,000.00	Rp 9,450,000.00	126.00	Sangat Efektif
Pengujian Kendaraan Bermotor	Rp 250,000,000.00	Rp 170,155,000.00	68.06	Kurang Efektif
Retribusi Pemeriksaan Alat Pemadam Kebakaran	Rp 70,000,000.00	Rp 76,825,200.00	109.75	Sangat Efektif
Pengendalian Menara Telekomunikasi	Rp 650,000,000.00	Rp 656,009,146.00	100.92	Sangat Efektif
Perpanjangan Izin Memperkerjakan Tenaga Kerja Asing	Rp 40,000,000.00	Rp 262,138,800.00	655.35	Sangat Efektif
JASA USAHA				
Pemakaian Kekayaan Daerah Terminal	Rp 250,000,000.00	Rp 83,000,000.00	33.20	Tidak Efektif
Pelayanan Kepelabuhan	Rp 240,000,000.00	Rp 156,768,000.00	65.32	Kurang Efektif
Penyeberangan Air	Rp 70,000,000.00	Rp 115,355,000.00	164.79	Sangat Efektif
JASA PERIZINANAN TERTENTU				
Izin Mendirikan Bangunan	Rp 5,000,000,000.00	Rp 4,972,289,076.00	99.45	Efektif
Izin Tempat Penjualan Minuman Beralkohol	Rp 55,000,000.00	Rp 37,450,000.00	68.09	Kurang Efektif
Izin Gangguan	Rp 700,000,000.00	Rp 716,023,716.00	102.29	Sangat Efektif
Izin Trayek	Rp 30,000,000.00	Rp 23,200,000.00	77.33	Kurang Efektif
Perpanjangan Izin Memperkerjakan Tenaga Kerja Asing	Rp 40,000,000.00	Rp 262,138,800.00	655.35	Sangat Efektif

Based on Table 4.2.1 of the budget and realization of regional levies in North Minahasa Regency during 2014, it can be seen that the level of billing effectiveness varies. The type of levy with the largest amount of collection is the levy on permits to employ foreign workers with a nominal realization of Rp. 262,138,800 more and a percentage of 655,347% greater than the predetermined budget, this is because in North Minahasa Regency there are several foreign companies and national companies that operate and build offices in the Minut Regency area, so that this type of tax becomes large and can also be a type of tax with considerable potential in the years to come (Anonymous, 2018).

But there are several types of regional levies that do not reach the budget that has been set, for example, health services & Walanda Maramis Hospital with a nominal figure of Rp. 3,300,148,000 which is set as a budget, however, the achievement is much smaller than the budget that has been set, which is Rp. 990,895,268. Based on information and explanatory information obtained from DPPKA, this is because the preparation of the target is based on the expectation of a capitation fund from JKN FKTP (National Health Insurance, First Level Health Facility), and is made based on recommendations from the provincial government, but in its implementation it turns out that there is a change in the APBD so that the capitation fund is not included in the receipt of public services (Anonymous, 2014).

Based on Table 4.2.1 of the budget and realization of the business service area levy in North Minahasa Regency in 2014, it can be seen that the type of port service tax has increased where the budget set can be achieved by Rp. 115,355,000 from Rp. 70,000,000. Meanwhile, in the type of levy on the use of regional wealth, terminals, and water crossings in 2014, the realization did not reach the budget that had been set. For the type of levy for the use of public services did not reach the target due to the lack of heavy equipment rental activities in 2014, while for the type of terminal levy did not reach the target because the Airmadidi terminal was under construction, so the drivers did not enter the terminal so that the collection of the levy was hampered (Anonymous, 2014).

In Table 4.2.1 the budget and realization of the levy for certain licensing services in North Minahasa Regency in 2014 have decreased, where the budget that has been determined has not been achieved, for example the type of levy for permits for selling alcoholic beverages with a nominal figure of Rp. 37,450,000 smaller than the predetermined budget.

Table 4.2.2 Budget and Realization of Public Service Area Retribution in North Minahasa Regency 2015

JENIS RETRIBUSI	ANGGARAN		REALISASI		Efektivitas
JASA UMUM	2015		2015		(%) Kriteria
Pelayanan Kesehatan & RSUD Walanda Maramis	Rp 2,150,000,000.00	Rp 2,376,468,604.00	110.53	Sangat Efektif	
Pelayanan Persampahan/Kebersihan	Rp 20,000,000.00	Rp 33,260,000.00	166.30	Sangat Efektif	
Penggantian Biaya Cetak KTP & Capil	-	-	-	N/A	
Pelayanan Parkir di Tepi Jalan Umum	Rp 7,500,000.00	Rp 10,300,000.00	137.33	Sangat Efektif	
Pengujian Kendaraan Bermotor	Rp 250,000,000.00	Rp 166,355,000.00	66.54	Kurang Efektif	
Retribusi Pemeriksaan Alat Pemadam Kebakaran	Rp 70,000,000.00	Rp 69,781,850.00	99.69	Efektif	
Pengendalian Menara Telekomunikasi	Rp 500,000,000.00	Rp 549,722,370.00	109.94	Sangat Efektif	
Perpanjangan Izin Memperkerjakan Tenaga Kerja Asing	-	-	-	-	
JASA USAHA					
Pemakaian Kekayaan Daerah Terminal	Rp 24,000,000.00	Rp 90,000,000.00	375.00	Sangat Efektif	
Pelayanan Kepelabuhan	Rp 240,000,000.00	Rp 133,059,000.00	55.44	Tidak Efektif	
Penyeberangan Air	Rp 332,500,000.00	Rp 108,170,000.00	32.53	Tidak Efektif	
	Rp 40,000,000.00	Rp 24,415,000.00	61.04	Kurang Efektif	
JASA PERIZINANAN TERTENTU					
Izin Mendirikan Bangunan	Rp 4,000,000,000.00	Rp 3,742,864,547.00	93.57	Efektif	
Izin Tempat Penjualan Minuman Beralkohol	Rp 30,000,000.00	Rp 34,750,000.00	115.83	Sangat Efektif	
Izin Gangguan	Rp 753,750,000.00	Rp 760,750,000.00	100.93	Sangat Efektif	
Izin Trayek	Rp 30,000,000.00	Rp 25,000,000.00	83.33	Efektif	
Perpanjangan Izin Memperkerjakan Tenaga Kerja Asing	Rp 630,500,000.00	Rp 723,327,200.00	114.72	Sangat Efektif	

Based on Table 4.2.2 it can be seen that in 2015 experienced fluctuating developments, in 2015 the type of levy for public roadside parking service areas with a nominal figure of Rp. 10,300,000 and a percentage of 137.33%. It can also

be seen that the type of regional levy for reimbursement of printing costs of KTP and capil deeds and permit renewal is not stipulated in the 2015 budget due to the enactment of Regent Regulation No. 76 of 2014 concerning the exemption of management fees and issuance of population documents issued by the implementing agency in North Minahas Regency so that, since March 2014 the population office no longer collects levies for reimbursement of the cost of printing KTPs and Deeds Civil Registry, thus this type of levy is no longer included in the 2015 budget. The type of levy for employing foreign workers was not set by the budget in 2015 and there is no reality because the type of levy has been categorized into certain types of licensing levies starting in 2015 (Anonymous, 2015).

In Table 4.2.2 it can be seen that the business service area levy in 2015 experienced fluctuating developments. The type of regional levy that has increased is the levy on the use of regional wealth with a nominal figure of Rp. 90,000,000 with a percentage 375% greater than the predetermined budget. While the type of levy for port service business services is Rp. 108,170,000 which is smaller than the predetermined budget.

Based on Table 4.2.2 above, it can be seen that there was a fluctuative development in certain types of licensing service levies in 2015. The largest type of levy for licensing services is the levy for permits for alcoholic beverage sales with a nominal figure of Rp. 34,750,000 and a percentage value of 115.83% greater than the predetermined budget.

Table 4.2.3 Budget and Realization of Public Service Regional Retribution in North Minahasa Regency in 2016

JENIS RETRIBUSI	ANGGARAN	REALISASI	Efektivitas	
JASA UMUM	2016	2016	(%)	Kriteria
Pelayanan Kesehatan & RSUD Walanda Maramis	Rp 4,350,000,000.00	Rp 4,645,629,902.00	106.80	Sangat Efektif
Pelayanan Persampahan/Kebersihan Penggantian Biaya Cetak KTP & Capil	Rp 272,000,000.00	Rp 25,865,000.00	9.51	Tidak Efektif
Pelayanan Parkir di Tepi Jalan Umum	-	-	-	N/A
Pengujian Kendaraan Bermotor	Rp 8,250,000.00	Rp 12,000,000.00	145.45	Sangat Efektif
Retribusi Pemeriksaan Alat Pemadam Kebakaran	Rp 265,000,000.00	Rp 192,020,000.00	72.46	Kurang Efektif
Pengendalian Menara Telekomunikasi	Rp 77,000,000.00	Rp 88,761,850.00	115.28	Sangat Efektif
Perpanjangan Izin Memperkerjakan Tenaga Kerja Asing	Rp 550,000,000.00	Rp 5,000,000.00	0.91	Tidak Efektif
JASA USAHA				
Pemakaian Kekayaan Daerah Terminal	-	-	-	N/A
Pelayanan Kepelabuhan	Rp 275,000,000.00	Rp 85,600,000.00	31.13	Tidak Efektif
Penyeberangan Air	Rp 264,000,000.00	Rp 125,910,000.00	47.69	Tidak Efektif
	Rp 875,750,000.00	Rp 24,505,000.00	2.80	Tidak Efektif
	Rp 44,000,000.00	Rp 31,131,900.00	70.75	Kurang Efektif
JASA PERIZINANAN TERTENTU				
Izin Mendirikan Bangunan	Rp 4,000,000,000.00	Rp 2,727,492,269.00	68.19	Kurang Efektif
Izin Tempat Penjualan Minuman Beralkohol	Rp 30,000,000.00	Rp 10,500,000.00	35.00	Tidak Efektif
Izin Gangguan	Rp 1,000,000,000.00	Rp 757,650,000.00	75.77	Kurang Efektif
Izin Trayek	Rp 33,000,000.00	Rp 26,500,000.00	80.30	Efektif
Perpanjangan Izin Memperkerjakan Tenaga Kerja Asing	Rp 1,000,000,000.00	Rp 510,093,100.00	51.01	Tidak Efektif

Based on Table 4.2.3 regarding the budget and realization of retribution, public service areas in North Minahasa Regency in 2016 experienced fluctuating developments. The type of levy whose realization has been achieved is public roadside parking services with a percentage value of 145.45%. Meanwhile, the type of levy that was not achieved was the type of telecommunication tower control levy with a nominal figure of Rp. 5,000,000 smaller than the predetermined budget of Rp. 550,000,000. The types of levies for reimbursement of printing KTP and Deed Capil as well as the extension of permits to employ foreign workers are not set in the realization budget because they have undergone changes due to the new law being enacted (Anonymous, 2016).

In Table 4.2.3, the largest realization of the business service area levy is not achieved, namely port services with a nominal figure of Rp. 24,505,000 smaller than the predetermined budget of Rp. 875,750,000.

In Table 4.2.3, the largest type of levy for licensing services is the largest billing, namely the levy on permits for alcoholic beverage sales places with a percentage value of 35% and a nominal figure of Rp. 10,500,000 smaller than the predetermined budget. The existence of the Minister of Trade Regulation No. 20/M/DAG/PER/4/2014 of 2014 concerning Control and Supervision of Trade, Circulation, and Sale of Alcoholic Beverages so that there are restrictions on the circulation of alcoholic beverages which mandate that only 4 (four) and 5 (five) star hotels and supermarkets are required to levy only 4 (four) and 5 (five) star hotels and supermarkets have an effect on decreasing the sales revenue of alcoholic beverages (Anonymous, 2016).

Table 4.2.4 Budget and Realization of Public Service Areas in North Minahasa Regency in 2017

JENIS RETRIBUSI	Anggaran		Realisasi		Efektivitas	
	2017		2017		%	Kriteria
JASA UMUM						
Pelayanan Kesehatan & RSUD Walanda Maramis	Rp	7,500,000,000.00	Rp	8,006,579,600.00	106.75	Sangat Efktif
Pelayanan Persampahan/Kebersihan		-		-		N/A
Penggantian Biaya Cetak KTP & Capil		-		-		N/A
Pelayanan Parkir di Tepi Jalan Umum	Rp	25,000,000.00	Rp	14,090,000.00	56.36	Tidak Efektif
Pengujian Kendaraan Bermotor	Rp	335,400,000.00	Rp	318,560,000.00	94.98	Efektif
Retribusi Pemeriksaan Alat Pemadam Kebakaran	Rp	80,000,000.00	Rp	109,736,450.00	137.17	Sangat Efktif
Pengendalian Menara Telekomunikasi		-		-	-	N/A
Perpanjangan Izin Memperkerjakan Tenaga Kerja Asing		-		-	-	N/A
JASA USAHA						
Pemakaian Kekayaan Daerah	Rp	100,000,000.00	Rp	140,000,000.00	140.00	Sangat Efktif
Terminal	Rp	98,000,000.00	Rp	85,554,000.00	87.30	Efektif
Pelayanan Kepelabuhan	Rp	35,000,000.00	Rp	36,259,000.00	103.60	Sangat Efktif
Penyeberangan Air	Rp	96,000,000.00	Rp	98,043,785.00	102.13	Sangat Efktif
JASA PERIZINANAN TERTENTU						
Izin Mendirikan Bangunan	Rp	5,493,185,000.00	Rp	7,251,075,000.00	132.00	Sangat Efktif
Izin Tempat Penjualan Minuman Beralkohol	Rp	50,000,000.00	Rp	16,000,000.00	32.00	Tidak Efektif
Izin Gangguan	Rp	274,050,000.00	Rp	274,050,000.00	100.00	Efektif
Izin Trayek	Rp	55,000,000.00	Rp	66,075,000.00	120.14	Sangat Efktif
Perpanjangan Izin Memperkerjakan Tenaga Kerja Asing	Rp	750,000,000.00	Rp	907,569,128.00	121.01	Sangat Efktif

Table 4.2.4 illustrates the budget and realization of the levy of public service areas in North Minahasa Regency in 2017 experienced fluctuating developments. Regional levy collection on the largest type of fire extinguisher inspection levy with a nominal figure of Rp. 109,736,450 and a percentage value of 137,171%. There are several types of levies that are not set by the budget so that no realization has been achieved, such as garbage/hygiene services, reimbursement of printing costs for ID cards and capil deeds, control of telecommunication towers, extension of permits to employ foreign workers that have undergone changes due to new laws that have been enacted. Some of the things that cause the public service levy not to reach the revenue target are a decrease in the number of compulsory test vehicles because the condition of motor vehicle testing equipment has almost all been damaged since 2013 and has been proposed for repair and rejuvenation of test equipment. Until 2017 the proposed budget has not been realized due to limited local government budgets. Every vehicle must be tested not required to be tested at the domicile address. So compulsory test vehicles can be tested outside North Minahasa Regency (Anonymous, Explanation of Financial Report Posts, 2014).

There are also factors that cause the non-achievement of the billing target, namely in accordance with the provisions of Law No. 22 of 2009 Article 43 and Regent Regulation No. 48 of 2017 that the location of public roadside parking points in North Minahasa Regency that can be managed by the Transportation Office only has 4 (four) points, namely: public roadside Airmadidi Market, Sukur Market, Kauditan Market, and Likupang Market. Thus affecting the achievement of public curbside levies.

In Table 4.2.4 the budget and realization of the business services regional levy in North Minahasa Regency in 2017 increased. The largest collection of regional levies is in the type of levy for the use of regional wealth with a percentage value of 140% and a nominal figure of Rp.140,000,000 greater than the predetermined target of Rp.100,000,000. In the type of terminal levy, the realization is not achieved with a nominal figure of Rp.85,554,000 smaller than the predetermined budget. Because collectors can only collect levies when vehicles are in the terminal, many vehicles do not enter the terminal, making it difficult for officers to collect levies (Anonymous, 2017).

Based on Table 4.2.4, the budget and realization of levies for certain licensing service areas have experienced fluctuating developments. The type of levy that requires the most collection is the levy for the extension of building permits with a nominal figure of Rp. 7,251,075,000 with a percentage value 132% greater than the predetermined budget. The levy whose budget is the same as the realization achieved is Rp. 274,050,000 so that the percentage value is 100%. The levy whose realization is not achieved can be seen in the type of levy for permits for places of sale of alcoholic beverages, the nominal figure is Rp. 16,000,000, while the budgeted is Rp. 50,000,000. Due to the Regulation of the Minister of Trade, Circulation and Sales of Alcoholic Beverages so that there are restrictions on the circulation of alcoholic beverages which mandate that only 4 (four) and 5 (five) star hotels and supermarkets are obliged to reduce sales receipts of alcoholic beverages (Anonymous, 2017).

Contribution of Regional Tax and Regional Retribution to Local Original Revenue (PAD) of North Minahasa Regency in 2014-2017

Table 4.3.1 Regional Tax Contribution to Local Original Revenue (PAD) in North Minahasa Regency in 2014-2017

JENIS PAJAK	TAHUN				Rata-Rata
	2014	2015	2016	2017	%
Pajak Hotel	1.52	3.01	2.73	1.73	2.25
Pajak Restoran dan Rumah Makan	3.41	7.17	5.90	3.58	5.02
Pajak Hiburan	0.02	0.38	0.36	0.14	0.23
Pajak Reklame	0.31	0.23	1.82	1.11	0.87
Pajak Penerangan Jalan	11.48	121.53	14.78	12.78	40.14
Pajak Mineral Logam dan bukan batuan	2.22	1.80	1.93	1.67	1.90
Pajak Air Tanah	3.40	3.22	3.00	0.61	2.56
Pajak Sarang Burung Walet	0.05	0.04	0.05	0.04	0.05
PBB	7.08	8.65	8.30	4.67	7.18
BPHTB	12.43	8.06	16.13	14.75	12.85

Local tax contributions reflect the share of local taxes to local original revenue. To see the contribution of local taxes to local original income in North Minahasa Regency can be seen in Table 4.3.1. Based on Table 4.3.1 above, it can be seen that the contribution per type of tax to local original income is quite varied. For a period of 4 years from 2014-2017, the highest tax contribution to local original revenue was held by street lighting tax (40.14%), while the lowest contribution was groundwater tax (0.05%).

In contrast to the contribution of regional retribution to local original income in North Minahasa Regency which is very varied, the average contribution of regional retribution is very small to PAD, this can be seen in Table 4.3.2 below. Since the last 4 years, starting from 2014-2017, the average regional contribution to local original income is the highest, namely in the health service levy & Walanda Maramis Hospital (9.01%) and the smallest is public roadside parking services (0.02%).

Table 4.3.2 Contribution of Public Service Regional Retribution to Local Original Revenue of North Minahasa Regency in 2104-2017

RETRIBUSI DAERAH	KONTRIBUSI PAD				Rata-rata
	2014	2015	2016	2017	%
JASA UMUM					
Pelayanan Kesehatan & RSUD Walanda Maramis	14.21	4.21	8.50	9.13	9.01
Pelayanan Persampahan/Kebersihan	0.04	0.06	0.05	-	0.04
Penggantian Biaya Cetak KTP & Capil	0.27	-	-	-	0.07
Pelayanan Parkir di Tepi Jalan Umum	0.02	0.02	0.02	0.02	0.02
Pengujian Kendaraan Bermotor	0.39	0.29	0.35	0.36	0.35
Retribusi Pemeriksaan Alat Pemadam Kebakaran	0.16	0.12	0.16	0.13	0.14
Pengendalian Menara Telekomunikasi	1.33	0.97	0.01	-	0.58
Perpanjangan Izin Memperkerjakan Tenaga Kerja Asing	0.53	-	-	-	0.13
JASA USAHA					
Pemakaian Kekayaan Daerah	0.17	0.16	0.16	0.16	0.16
Terminal	0.32	0.24	0.23	0.10	0.22
Pelayanan Kepelabuhan	0.23	0.19	0.04	0.04	0.13
Penyeberangan Air	0.04	0.04	0.06	0.11	0.06
JASA PERIZINANAN TERTENTU					
Izin Mendirikan Bangunan	8.31	6.63	4.99	8.26	7.05
Izin Tempat Penjualan Minuman Beralkohol	0.08	0.06	0.02	0.02	0.04
Izin Gangguan	1.45	1.35	1.39	0.31	1.12
Izin Trayek	0.05	0.04	0.05	0.08	0.05
Perpanjangan Izin Memperkerjakan Tenaga Kerja Asing	0.53	1.28	0.93	1.03	0.94

Growth of Regional Taxes and Regional Levies of North Minahasa Regency in 2014-2017

The North Minahasa Regency Government has managed 10 types of local taxes, including: Groundwater tax, billboard tax, land and building tax, hotel tax, restaurant tax, entertainment tax, street lighting tax, non-metal and rock mineral tax, swallow's nest tax, land and building rights acquisition tax. All types of regional taxes play an important role in the growth of local original revenue in North Minahasa Regency, while the growth of regional taxes on local original income can be seen in Table 4.4.1 below.

Table 4.4.1 Regional Tax Growth in North Minahasa Regency in 2014-2017

JENIS PAJAK	Realisasi		Realisasi		Realisasi		Realisasi		Rata-Rata
	2014	2015	2016	2017	2014	2015	2016	2017	
Pajak Hotel	Rp 746,875,269	Rp 1,700,057,510	Rp 1,494,947,000	Rp 1,522,051,062	Rp 1,365,982,710				
Pajak Restoran dan Rumah Makan	Rp 1,680,429,302	Rp 4,049,006,917	Rp 3,227,133,921	Rp 3,143,384,855	Rp 3,024,988,749				
Pajak Hiburan	Rp 7,976,750	Rp 216,389,217	Rp 198,915,107	Rp 124,517,935	Rp 136,949,752				
Pajak Reklame	Rp 154,425,485	Rp 127,284,701	Rp 997,973,258	Rp 970,087,729	Rp 562,442,793				
Pajak Penerangan Jalan	Rp 5,660,116,110	Rp 68,651,810,448	Rp 8,080,281,338	Rp 11,210,082,939	Rp 23,400,572,709				
Pajak Mineral Logam dan bukan batuan	Rp 1,093,064,770	Rp 1,018,062,400	Rp 1,053,333,200	Rp 1,463,364,440	Rp 1,156,956,203				
Pajak Air Tanah	Rp 1,675,637,191	Rp 1,819,534,003	Rp 1,638,954,972	Rp 537,902,024	Rp 1,418,007,048				
Pajak Sarang Burung Walet	Rp 23,539,000	Rp 25,339,000	Rp 27,994,000	Rp 36,664,000	Rp 28,384,000				
PBB	Rp 3,488,511,406	Rp 4,885,103,409	Rp 4,540,469,931	Rp 4,101,720,648	Rp 4,253,951,349				
BPHIB	Rp 6,127,405,823	Rp 4,554,191,274	Rp 8,821,966,041	Rp 12,944,462,844	Rp 8,112,006,496				

Based on Table 4.4.1 above, it can be seen that each type of tax in North Minahasa Regency experienced very varied growth, the growth of each type of regional tax for 4 years starting from 2014-2017 with the largest and smallest value was street lighting tax (Rp. 23,400,572,709) and swallow's nest tax (Rp. 28,384,000). Most types of local taxes are above average each year. However, the types of entertainment tax and groundwater tax appear to have decreased in 2017.

For the type of regional levy in North Minahasa Regency consists of 17 levies, in addition to taxes, levies have an important role in the growth of local original revenue, levies are an important source of income for regional finances. The following is the growth of regional levies on local original revenues in North Minahasa Regency for the 2014-2017 fiscal year. Below is table 4.4.2 of the regional levy growth summary:

Table 4.4.2 Regional Levy Growth of North Minahasa Regency 2014-2017

JENIS RETRIBUSI	REALISASI		REALISASI		REALISASI		Rata-Rata
JASA UMUM	2014	2015	2016	2017	2017		
Pelayanan Kesehatan & RSUD Walanda Maramis							
	Rp 990,895,268.00	Rp 2,376,468,604.00	Rp 4,645,629,902.00	Rp 8,006,579,600.00			Rp 4,004,893,344
Pelayanan Persampahan/Kebersihan	Rp 18,840,000.00	Rp 33,260,000.00	Rp 25,865,000.00	-			Rp 19,491,250
Penggantian Biaya Cetak KTP & Capil	Rp 130,790,000.00	-	-	-			Rp 32,697,500
Pelayanan Parkir di Tepi Jalan Umum	Rp 9,450,000.00	Rp 10,300,000.00	Rp 12,000,000.00	Rp 14,090,000.00			Rp 11,460,000
Pengujian Kendaraan Bermotor	Rp 170,155,000.00	Rp 166,355,000.00	Rp 192,020,000.00	Rp 318,560,000.00			Rp 211,772,500
Retribusi Pemeriksaan Alat Pemadam Kebakaran	Rp 76,825,200.00	Rp 69,781,850.00	Rp 88,761,850.00	Rp 109,736,450.00			Rp 86,276,338
Pengendalian Menara Telekomunikasi	Rp 656,009,146.00	Rp 549,722,370.00	Rp 5,000,000.00	-			Rp 302,682,879
Perpanjangan Izin Memperkerjakan Tenaga Kerja Asing	Rp 262,138,800.00	-	-	-			Rp 65,534,700
JASA USAHA							
Pemakaian Kekayaan Daerah	Rp 83,000,000.00	Rp 90,000,000.00	Rp 85,600,000.00	Rp 140,000,000.00			Rp 99,650,000
Terminal	Rp 156,768,000.00	Rp 133,059,000.00	Rp 125,910,000.00	Rp 85,554,000.00			Rp 125,322,750
Pelayanan Kepelabuhan	Rp 115,355,000.00	Rp 108,170,000.00	Rp 24,505,000.00	Rp 36,259,000.00			Rp 71,072,250
Penyeberangan Air	Rp 20,490,000.00	Rp 24,415,000.00	Rp 31,131,900.00	Rp 98,043,785.00			Rp 43,520,171
JASA PERIZINANAN TERTENTU							
Izin Mendirikan Bangunan	Rp 4,972,289,076.00	Rp 3,742,864,547.00	Rp 2,727,492,269.00	Rp 7,251,075,000.00			Rp 4,673,430,223
Izin Tempat Penjualan Minuman Beralkohol	Rp 37,450,000.00	Rp 34,750,000.00	Rp 10,500,000.00	Rp 16,000,000.00			Rp 24,675,000
Izin Gangguan	Rp 716,023,716.00	Rp 760,750,000.00	Rp 757,650,000.00	Rp 274,050,000.00			Rp 627,118,429
Izin Trayek	Rp 23,200,000.00	Rp 25,000,000.00	Rp 26,500,000.00	Rp 66,075,000.00			Rp 35,193,750
Perpanjangan Izin Memperkerjakan Tenaga Kerja Asing	Rp 262,138,800.00	Rp 723,327,200.00	Rp 510,093,100.00	Rp 907,569,128.00			Rp 600,782,057

The North Minahasa Regency Government imposes various types and regional levies. Based on the results of data analysis, it can be seen that the growth of regional levies varies greatly, over a period of 4 years from 2014-2017.

Although in 2017 it seems that the type of terminal levy has decreased, but public roadside parking services have increased quite significantly and since 2015 the levy on public roadside parking services has continued to increase from year to year. That is due to the construction of the Airmadidi terminal where most public vehicles do not park their vehicles inside the terminal but on the edge of public roads.

CONCLUSIONS AND RECOMMENDATIONS

Based on the problem, analysis and discussion of the effectiveness of regional tax collection and regional retribution in North Minahasa Regency in 2014-2017 can be concluded:

1. The effectiveness of local tax collection and regional retribution in North Minahasa Regency in 2014-2017 has different levels of effectiveness. The majority of local tax collection rates are classified as very effective. An example of a type of tax whose billing rate is very significant is the street lighting tax (1,144.20%), in 2015. As for the type of tax that is classified as less effective, namely the type of swallow's nest tax whose effectiveness level is below the 90% category. This is

due to the ineffective collection process where taxpayers are difficult to find because they do not live in the Minut area.

2. Especially for the type of UN tax looks effective in 2017, but in the process of collection it does not seem to reach the target. Where the realization of Rp.4,101,720,648 is smaller than the predetermined budget of Rp.4,800,000,000. Based on the information obtained, it shows that the target setting process is not appropriate because, there are several tax objects that should not be tax objects but are included in the budget target setting process for the United Nations.

3. The budget and realization of regional levies in North Minahasa Regency during 2014 can be seen that the level of billing effectiveness varies. The type of levy with the largest collection amount in 2014 is the levy on permits to employ foreign workers with a nominal realization of Rp.262,138,800 more and a percentage of 655,347% greater than the established budget, this is because in North Minahasa Regency there are several foreign companies and national companies operating and building offices in the Minut Regency area, So that this type of tax becomes large and can also be a type of tax with considerable potential in the years to come, but in the following years this type of levy has been combined with certain types of licensing levies. In 2014, the types of regional levies that did not reach the predetermined budget, for example, health services & Walanda Maramis Hospital with a nominal figure of Rp.3,300,148,000 which was set as a budget, however, the achievement was much smaller than the predetermined budget of Rp.990,895,268. Based on information and explanatory information obtained from DPPKA, this is because the preparation of the target is based on the expectation of a capitation fund from JKN FKTP (National Health Insurance, First Level Health Facility), and is made based on recommendations from the provincial government, but in its implementation it turns out that there is a change in the regional budget so that the capitation fund is not included in the receipt of public services. Data in 2015 experienced fluctuating developments, for the type of levy on public roadside parking service areas with nominal figures

Rp.10,300,000 and a percentage of 137.33%. Caused by Airmadidi terminal which is still being repaired. For the type of levy for reimbursement of KTP printing costs and capil deeds since the enactment of Regent Regulation No. 76 of 2014 concerning the exemption of management fees and issuance of population documents issued by the implementing agency in North Minahasa Regency so that, since March 2014 the Population Office no longer collects the levy for water crossing levies with a nominal figure of Rp. 24,415,000 which is smaller than the predetermined budget. Because several bridges entering the port were damaged.

4. The contribution per type of tax to local original income is quite varied. During the period of 4 years from 2014-2017, the largest average tax contribution

to local original revenue was the type of street lighting tax (40.14%) and the smallest contribution was the type of swallow's nest tax (0.05%). The type of levy that contributes the most to PAD is the type of levy for health services & Walanda Maramis Hospital (9.01%), and the type of levy that contributes the least is the type of levy for public roadside parking services (0.02%).

5. The growth of each type of tax North Minahasa Regency has experienced very varied growth, the growth of each type of regional tax for 4 years starting from 2014-2017 with the largest and smallest types of taxes being street lighting tax (Rp. 23,400,572,709) and swallow's nest tax (Rp. 28,384,000). Most types of local taxes are above average each year. However, the types of entertainment tax and groundwater tax appear to have decreased in 2017. The type of levy that is growing rapidly is the type of levy for the renewal of permits to employ foreign workers. For the type of tower control levy, growth fell below average, although in 2014 it looked quite significant. This is because there was a protest submission from the telecommunications service provider for the recalculation of the tower control levy. Although in 2017 it seems that the type of terminal levy has decreased, but public roadside parking services have increased quite significantly and since 2015 the levy on public roadside parking services has continued to increase from year to year. That is due to the construction of the Airmadidi terminal where most public vehicles do not park their vehicles inside the terminal but on the edge of public roads.

Based on the description that has been stated in the formulation of conclusions, the researcher recommends several suggestions that are expected to provide benefits for related parties as follows:

1. The government in North Minahasa Regency must continue to increase the collection of regional taxes and regional levies in accordance with the potentials of each regional tax and regional levy in order to be able to explore the potential sources of revenue that have not been optimally utilized.
2. In addition, for the collection of swallow's nest tax types whose billing rate has not been effective so that the billing mechanism needs to be reviewed again. Because the taxpayer is outside the region, collection is difficult. Therefore, before erecting a building, it must be reviewed again data and clear addresses of places / buildings to build swallow's nest buildings in order to facilitate billing and billing is achieved.
3. For the type of terminal levy based on field observations, the government must also tighten its billing by regulating public transportation needs to be increased again so that the collection is effective.
4. The researcher's suggestion for the type of water crossing levy is that in order for the collection to be effective, the government must pay attention

to infrastructure and facilities such as repairing bridges entering the port so that they can be used properly, so that the collection of the levy can be more effective.

5. The fire extinguisher inspection levy should not be misbudgeted, it must be carefully considered so that the billing is really effective, because the budget will be the basis for future periods.
6. The motor vehicle testing levy must be considered again because the condition of motor vehicle testing equipment is almost all damaged so that many cannot use the service and the billing is no longer effective.
7. In the future, the government should add fisheries business to the potential for regional taxes even though they have not been included in the regional tax list, because the condition of the North Minahasa Regency area is very potential in developing fisheries businesses which will later add income to local governments. The government needs to review again and to create a legal basis for the types of potential local taxes that will increase local original revenue.
8. The government should also consider the process of setting budget targets to be reviewed, as well as the mechanism for collecting taxes and levies to be improved so that the growth of regional taxes and regional levies in the coming years can continue to experience good growth.

FURTHER STUDY

This research can be expanded by considering factors that affect the effectiveness of local tax and levy collection in North Minahasa Regency in the 2014-2017 period. Such factors may include tax policy changes, regional economic conditions, the level of taxpayer compliance, and the effectiveness of monitoring and law enforcement. In addition, comparing the performance of North Minahasa Regency with surrounding regencies or regions may provide a broader context related to the research results. This research can provide deeper insights into potential improvements in local tax and levy collection, taking into account the dynamics of the economic and policy environment at the local level.

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