

## EVALUATION OF DOBO CITY STREET LIGHTING TAX COLLECTION AND REPORTING AT PT. PLN (PERSERO) ARU ISLANDS DISTRICT

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### **ABSTRACT**

*This research aims to evaluate the mechanism for collecting and reporting Dobo City Street Lighting tax at PT. PLN (Persero) Aru Islands Regency. Tax is a mandatory contribution to the state owed by an individual or body that is coercive based on law, without receiving direct compensation and is used for state needs for the greatest prosperity of the people. In the development of this area, taxes play an important role in development, such as the public street lighting tax which is regulated in the Aru Islands Regency Regional Regulation Number 6 of 2017 concerning public street lighting tax which is a tax on the use of electricity whether generated independently or obtained from other sources and also individual or corporate taxpayers which includes paying taxes, withholding taxes and collecting taxes in accordance with the provisions of regional tax regulations. This type of research is descriptive qualitative research that adjusts the opinions of the researcher and the source. The results of this research show that PJU tax collection at PT. PLN (Persero) Dobo City is carried out in accordance with Regional Government regulations in paying each community's account as well as automatic deductions for purchases. credit tokens with a PJU tax rate of 10%. Meanwhile, PJU tax reporting at PT PLN (Persero) Dobo City is carried out centrally, where all electricity customer payments are made through electricity accounts at PLN Dobo.*

**Keywords:** *Collection and Reporting Tax*

### **1. INTRODUCTION**

Indonesia is a country with a very large territory and the economic conditions of each region are different. So the government makes a policy where regional governments are given the power to manage their respective regional finances or what is better known as decentralization, this is done with the hope that regions will have the ability to finance their own regional development in accordance with the principles of real autonomous regions. Regional autonomy is the right of an autonomous community to self-regulate and control community needs in accordance with community wishes, in accordance with government laws and regulations. Indonesian regional taxes according to Article 34 of the 2000 Law are mandatory donations by individuals or organizations to regions that are not leveled directly, and are used to fund administrative taxes and local community development which can be levied based on existing laws and regulations. Meanwhile, regional tax is a regional levy according to tax regulations set by the region to finance its households as a public legal entity. The importance of regional taxes, especially in terms of supporting regional development, is in itself a very potential source of income so that tax revenues can increase at the same rate as political, economic and economic growth, demographics and stability.

The phenomenon of the street lighting tax case that occurred in Aru Islands Regency in 2018 was the case of street lights going out but public street lighting tax being charged. Briefly, in an overview of the case of street lighting in Aru Islands Regency, what researchers found was that the people of Dobo City, Aru Islands Regency, felt disappointed because until now the people had never experienced and enjoyed public street lighting even

though almost all road points had public street lights installed but It is never turned on while the public continues to be required to pay the public street lighting tax on their electricity bill. So the community expressed disappointment because every month people pay street lighting tax but there are no public street lights for the community at night. Meanwhile, the tax collected every month by PT. The PLN is then transferred to the regional government and becomes part of the Regional Original Income (PAD), especially for the people in the city of Dobo as street lighting tax payers. So the high Regional Original Income (PAD) is due to the awareness of people who obey paying for electricity. From the payment of the electricity bill, the Aru Islands Regency Government gets 10% of the electricity bill payment, however, from this payment there are still many people in Dobo City who do not know about the existence of the street lighting tax and the benefits related to public street lighting. So this should be explained to the public, what regulations are used to collect taxes when the street lights are not on, how come taxes are collected. From the phenomenon that occurred above regarding the case of public street lighting going out but the public being charged to pay the public street lighting tax, this made researchers interested in conducting research at PLN (Persero) Aru Islands Regency. Because the public street lighting tax is stated in the electricity bills of the people of Dobo City.

## **2. LITERATURE REVIEW**

Taxpayer compliance refers to the level of compliance of a person or entity with tax obligations set by the government. Compliance theory in taxation tries to explain why certain people or entities comply or do not comply with tax obligations. Several factors can influence the level of taxpayer compliance and its relationship to compliance theory, namely, if taxpayers believe that the tax system is fair, they may be more likely to comply with tax obligations. The tax collection system according to (Mardiasmo, 1995:8) states that the tax collection system is based on the authority to collect and determine the amount of tax assessment" divided into a. Official Assessment System, b. Self Assessment System and c. With Holding System. Meanwhile, reporting according to Siagina (2003) states "reporting is a record that provides information about certain activities and the results are submitted to the authorities or are related to certain activities".

Street Lighting Tax is a tax on the use of electric power, provided that street lighting is available in the area, the account for which is paid by the regional government. The object of street lighting is the use of electric power, whether self-generated or obtained from other sources, including all power plants. Dobo City's public street lighting tax is based on the Aru Islands Regency Regional Regulation Law Number 6 of 2017 concerning Road Lighting Tax Article 7 which explains that the Road Lighting Tax Rate is set at approximately 10% (ten percent), the use of electricity from other sources by industry, mining oil and natural gas, the road lighting tax rate is set at 3% (three percent), and for the use of self-generated electricity, the road lighting tax rate is set at 1.5% (one point five percent).

### 3. DATA AND RESEARCH TECHNIQUE ANALISYS

The method that the author uses in this research is a method that describes all phenomena in society more clearly.

#### Types of research

This type of research is qualitative research. The qualitative descriptive approach, according to Moleong (2005:4) is a research approach where the data collected is in the form of words, pictures and not numbers. This method was chosen because the analysis cannot be in the form of numbers and researchers prefer to describe all phenomena that exist in society clearly.

#### Research Objects and Locations

This research takes as its research object the evaluation of the collection and reporting of Dobo City Street Lighting Tax at PT. PLN (Persero) Aru Islands Regency. The location in this research is PT. PLN (Persero) Aru Islands Regency.

#### Population and Sample

The population is the overall research object as a means of collecting data. So the population in this study is PT. PLN (Persero) Aru Islands Regency. Then the samples in this research were resource persons from PT. PLN (Persero) and representatives of several Aru Islands Regency communities.

#### Source Person

The sources in this research are people who can be trusted (Key Persons) and sources who know the chronology of the street lighting tax case and the cases that occurred in 2018 as follows:

No.	Source Person	Amount
1.	PLN equipment consists of: <ul style="list-style-type: none"> <li>• Administrative Leadership Team</li> <li>• Energy Transactions Leadership Team</li> <li>• Field (Meter Change etc.)</li> <li>• Junior Office of Debt Control</li> <li>• Engineering Team Leader</li> </ul>	1 1 1 1 1
2.	Dobo City Community	10
	Total sources	15

#### Data Sources and Data Collection

The data sources obtained in this descriptive qualitative research are also Primary Data sources obtained through data obtained from original sources such as interviews and direct observations in the field, and secondary data sources obtained through data that has been collected by other parties such as documentation and literature studies using assistance from print media and internet media as well as field notes. Meanwhile, data collection used in this research was observation, interview and documentation techniques.

#### Data Analysis Techniques

There are several stages of Miles and Hurberman's (1992) interactive analysis model through four stages, namely data collection, data reduction, data presentation and drawing conclusions.

#### 4. RESULT AND DISCUSSION

Analysis of the results of this research will take the form of interviews:

##### **PT. Street Lighting Tax Collection. PLN (Persero)**

Results from research at PT. PLN (Persero) Dobo City, Aru Islands Regency, that is related to the collection of public road lighting tax in Dobo City, which is implemented in the Aru Islands Regency Regional Regulation Number 6 of 2017 concerning public road lighting tax. It is known that tax collection carried out by PT PLN Dobo City only follows the rules issued by the Regional Government to collect public street lighting tax in each community's electricity bill. A glance at the general explanation of PT. Dobo city PLN related to what is public street lighting tax? The following is a statement from several sources that "One of the regional taxes that must be paid by people or business entities that provide or use electricity," said source each region. So what type of tax on public street lighting in Dobo City is included in the tax? "Including types of regional taxes, types of levy taxes, regional levy taxes," said resource person X, W, Z. Then the subject of public street lighting tax is the obligation of every community or electricity user to pay public road tax according to regional regulations, but in reality, people who have paid public street lighting tax do not get the right to street lighting or the people of Dobo City do not enjoy the street lights provided.

Apart from that, the Dobo city street lighting tax rate which has been set by the Aru Islands Regency regional government is 10%. As said by resource person With the PJU tax rate applied by Regional Regulations, PT. PLN Dobo City does not have responsibility for public street lighting because the responsibility of PT PLN (Persero) Dobo City is only to carry out Regional Government regulations, namely collecting public street lighting taxes on each community's account as electricity users. Then, the cost of PJU for Dobo City is the responsibility of "the government because it belongs to the government (its assets)," said source Z. Meanwhile, sources X and W said the same thing, namely "Regional Government (responsibility)". Therefore, the cost of public street lighting in the city of Dobo is the responsibility of the Regional Government because the government receives funds from PJU taxes. From the above responsibilities, what is the collection of public street lighting tax carried out by PLN Dobo and the mechanism is "If it is requested from the local regional government for the tax. "The mechanism is from purchasing tokens or paying accounts, for example the customer pays a bill this month of 100 thousand plus 10% PPJ, automatically the total bill is 110 thousand," said source Y and said source W. or Regional Regulation (Perda). "The mechanism is actually like this: street lighting tax, based on regulations from the regional government, 10% is charged on each bill on the PLN account," he said. As for the tax collection system carried out by PT. PLN in Dobo city? The following is the statement from resource person Q, "There is no system because everything is combined into one, so if people pay for electricity, they will automatically have to pay tax." From the statement of source Q, there is another difference in the statement from source Y, saying "The system is collected at PLN but you know how many times a month, then it is paid to the government, basically for each month it is PLN that collects the dolo, for example in Dobo how much of the income is it, so it is divided, divided "Well, leave that 10% to the regional government." There are differences in statements from these two sources, so there is a need for transparency and accountability in public street lighting taxes from PLN and the Regional Government of Dobo City.

Then how to calculate public street lighting tax collection or the formula used by PLN in each community's electricity account and the purchase of credit tokens, as follows: Source Z said that "It depends on the power or number of tokens purchased, so every time you purchase, 10% is added. The standard national street light collection formula is called 10%. Every time you purchase or pay, the system is formulated like that. "The formula is 10% of account payment tokens or token credit purchases, so minus 10% of each purchase, so 10% goes to the Regional Government account and the rest goes to the PLN account." Meanwhile, source W said, "The calculation method is 10% of the total bill, for example the electricity bill is  $100,000+10,000=110,000$ . The formula is: electricity bill (RTPL is a

pure bill) divided by 100x0.10 to get the result. For example  $10,000+100,000 = 110.00$ ; "The point is that once the 10% system is in place, it's guaranteed to be there, no matter what the bill is, the 10% is still there," said the two sources regarding how to calculate PJU tax.

From the public street lighting tax problem that occurs in the Aru Islands Regency, does this public street lighting tax have an electricity debt, because it is possible that there is an electricity debt so that the Regional Government must pay it off before planning for future street lighting. However, the public street lighting tax in the city of Dobo does not have an electricity debt, as stated by source Y that "There is no electricity debt because credit is prepaid" while source Q's statement is that "There is no electricity debt, but if there was before, it has been paid off." Apart from that, what steps, actions and evaluations were carried out by PLN regarding public street lighting in Dobo City? statement from resource person Katong also doesn't know what steps to take, those are government regulations." Meanwhile, the action is "Katong carries out maintenance on PJU meters (kwtt). If there are meters, check Katong, give a token, if the meter is damaged, Katong replace it." For evaluation "Usually it is presented at a meeting between the DPR and the Regional Government". Said resource person The cause of the Dobo city street light tax case is an evaluation of the public street lighting tax collection system that occurs at PT. PLN (Persero) Dobo City. The collection of public street lighting tax must be evaluated again by PLN and the Regional Government. Due to the compliance of the public who have paid the public street lighting tax in electricity bills or purchased tokens, the street lights are still out and not really enjoyed by the whole community. So there is a need to evaluate the public street lighting tax in Dobo City regarding the collection of public street lighting tax at PT. PLN (Persero) in collaboration with the Aru Islands Regency Regional Government.

#### **PT. Street Lighting Tax Reporting. PLN (Persero)**

Public street lighting tax reporting to PT. PLN (Persero) Dobo city that some of the sources from PT. Dobo city PLN is not very aware of public street lighting tax reporting because Dobo city public street lighting tax reporting is carried out centrally for the Aru Islands Regency Regional Government. Then what is the PJU tax reporting carried out by PLN Dobo City? Source Z's statement "Centralized Katong tax reporting means that the Katong account from each Katong goes into the central account, not the regional account," he said. From resource person Z's expression, this means that PJU tax reporting at PLN Dobo city is carried out centrally by the central PLN to the Regional Government of Dobo city, where the reporting is done through the account for every electricity payment or token purchase from the public at a rate of 10% PJU tax. The mechanism for the street lighting tax at PLN Dobo is as stated by resource person Y that "From the community, the payment automatically goes to the central PLN and it goes straight down to their respective regional governments, so we at PLN, the units don't know how much it is, we don't know, so it comes from the local government that has it. responsibility for the budget and the Regional Government that operates and fixes these PJUs." Then the method of reporting street lighting tax is also carried out centrally because PLN Dobo only knows the flow of reporting at a set rate, such as the statement of sources Z and Y that "The reporting is from the center because from here you can't make a report," said source Z, while "I don't know how to do it." "But the flow of the report might be like paying for electricity then deducting 10% and so on," said source Y.

Then where and who receives the Dobo City public street lighting tax reporting carried out by PLN Dobo? Source Y's statement "From Central PLN (Jakarta) to the Regional Government" and the recipient was "PT. PLN Pusat" he said. From PJU tax reporting to PT. PLN Dobo City, collection and reporting is carried out centrally and in accordance with the rules implemented by the Aru Islands Regency Regional Government. Obstacles and efforts to overcome Dobo city PJU tax reporting from PLN Dobo that there are no obstacles or efforts in overcoming PJU tax reporting because the obstacles occur all in the Regional Government, as stated by source Q who said "There are no obstacles at PLN so the obstacles come from the Regional Government, "If the local government fills up zinc with credit, the zinc street lights will automatically turn on, so from the PLN side there will be zinc," said source Q, "Ask the Regional Government because they know about zinc." From the resource person's statement, all obstacles and efforts were returned or asked to the Aru



Islands Regency Regional Government as the party that received funds from the public road lighting tax.

Apart from that, the tax target in the public street lighting tax is said to have reached the target because the public street lighting tax target in Dobo City has reached the target in accordance with the 10% PJU tax rate that has been set by the Regional Government following the statement of resource person Y "It is appropriate because the tax is implemented by the Government 10%", as for source Z's statement that "Yes, it will definitely be achieved. If it is not achieved, it means customers will not pay on time," he said. Then if the tax target is not achieved, the PJU will automatically not be able to run or operate and also payments from PLN to the Regional Government will also decrease so that all tax targets depend on customers who pay for electricity (statement from sources Y and Z) but from PLN Dobo explained that as long as This public street lighting tax target always reaches the target because even if the public street lighting is achieved, if the street lights are still not lit normally, let alone if it is not achieved, the city of Dobo will immediately go dark (statement of interviewee W).

The contribution of public street lighting tax in Original Regional Revenue and its contribution role is as stated by resource person Z that "contribution to lighting up the area, with its role in helping the operation of public street lighting", while according to resource person W "The contribution is quite large for this regional income but it is from the Regional Government itself that zinc can be managed well while its role is quite large because it is something that supports infrastructure in this case. "For example, infrastructure is rich in handling street lights, so according to Beta, it is quite large because PPJU's role in Regional Original Income is large because it supports the existing infrastructure in this Regency, for example street lights, lighting in the field." From PLN Dobo's explanation regarding its contribution and role, the contribution and role of the public street lighting tax from the regional government, in this case, contributes greatly in assisting operations for public street lighting in the city of Dobo, Aru Islands Regency. Therefore, the street lighting tax reporting explained previously is that all PJU tax reporting at PT. PLN Dobo is carried out centrally, which is done through customer payments via electricity bills going to the Central PLN account and then being deposited to the Regional Government.

## DISCUSSION

Based on the results of research interviews at PT. PLN (Persero) Dobo City, Aru Islands Regency regarding the collection and reporting of public street lighting tax in Dobo City, it is known that the public street lighting tax collection and reporting system is carried out centrally by the Regional Government together with PT. PLN (Persero) Dobo city, Aru Islands Regency. Collection and reporting from Dobo city PLN to the Aru Islands Regency Regional Government that public street lighting tax collection is carried out in accordance with Regional Government regulations with a 10% tariff based on the electricity usage in each community's account. The 10% tariff cut is directly carried out centrally so that people who pay for electricity from their account or purchase credit tokens are counted at the 10% public street lighting tax rate. Meanwhile, reporting is done centrally, where the public pays and then goes into the central account, after which the center will report the public road lighting tax to the Regional Government or agency related to the tax. So for Dobo City public street lighting tax reporting, Dobo City PLN does not know in detail how and what the Dobo City public street lighting tax reporting system is like to the Aru Islands Regency regional government. From the regional government regulations regarding PJU tax, PLN Dobo does not have the right to light any public roads in Dobo City because PLN Dobo only follows government regulations to collect taxes from public accounts, whereas those who have the rights and responsibilities for lighting public roads in Dobo City are from the regional government itself because the regional government receives funds from the public street lighting tax in Dobo City. For electrical damage or short circuits, PLN Dobo will be ready to help repair it because it is one of PLN's own duties but is carried out in accordance with orders from the Aru Islands Regency regional government.

Apart from the Dobo city public street lighting tax collection system carried out by PLN for the public, it is also known that only a portion of Dobo city residents are aware of the PJU tax and public street lighting tax collection which is stated in electricity bills and

purchasing tokens/credit, which can be seen in researcher interviews with community sources 8,9,10 that "I don't know, and there are those who explain that the government must look at public roads because people walk when there is no light, at night people can't move around" said sources 8,9,10 regarding misunderstanding of public street lighting taxes. In fact, the public doesn't really know much about the tax on public street lighting or the tax rates set in the Aru Islands district. Therefore, there is a need for regional government responsibility to provide better explanations to the public regarding the decision on the public road lighting tax so that the public can know and understand the public road lighting tax determined in the Aru Islands Regency. Then there are the community's hopes for the Regional Government regarding the street lighting tax so that street lighting services can be maximized so that the people of Dobo City can enjoy these public street lighting and also PT. Dobo city PLN can collaborate with the Regional Government in lighting public street lights so that people can feel the benefits of public street lights and Dobo city can become a bright city.

## 5. CONCLUSION

1. Mechanism for Collecting Dobo City Street Lighting Tax at PT. PLN (Persero) Aru Islands Regency, carried out in accordance with Regional Government regulations with a tax rate of 10% from each community account as well as deductions for purchasing credit tokens. Tax collection at PT. PLN (Persero) Dobo City is carried out in accordance with the regulations issued and implemented by the Regional Government so that PLN Dobo only carries out the task of collecting public street lighting tax on each community's account. This public street lighting tax rate also applies to purchases of credit tokens, which are deducted automatically.
2. Dobo City Street Lighting Tax Reporting at PT. PLN (Persero) Aru Islands Regency, which is carried out centrally by the central PLN to the Regional Government. As explained by each of the sources above, all electricity customer payments via electricity accounts at PLN Dobo then automatically go to the Central PLN account after which they are reported to the Regional Government regarding public street lighting taxes.
3. Dobo city public street lighting tax is regulated in Aru Islands Regency Regional Regulation Number 6 of 2017 concerning public street lighting tax. With this regional regulation, PLN Dobo only carries out the task of collecting street lighting tax from the public in accordance with the regulations stipulated and issued.

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