

Strategy to increase revenue from transfer of motor vehicle title fees in North Sulawesi province

Marvil G. Parengkuan¹, Rossy Lambelanova², Sutiyo³

^{1,2,3}Sekolah Pascasarjana, Magister Terapan Studi Pemerintahan, Institut Pemerintahan Dalam Negeri, Jatinangor

Article Info	ABSTRACT
<p>Keywords: Strategy, SWOT Analysis, BBNKB, Regional Tax, Regional Original Income</p>	<p>North Sulawesi Province implements regional autonomy to provide broader policies and authority to regional governments in managing local affairs. Motor Vehicle Name Transfer Fee (BBNKB) is an important source of income for local governments. Revenue from BBNKB is used to finance various development programs and public services in the region. However, in recent years BBNKB revenues at the Bapenda of North Sulawesi Province have decreased. This research aims to determine and analyze the factors that influence BBNKB revenue at the Regional Revenue Agency of North Sulawesi Province which has not met the target, and to formulate appropriate strategies to increase BBNKB revenue. Data collection was carried out by observation, interviews and documentation. Data analysis was carried out in the stages of data reduction, data presentation and conclusions. The research method used is descriptive qualitative. The theory used is Bryson's Strategic Management (2016) and SWOT analysis by Rangkuti (2014), which is then combined with a litmus test by Bryson, (2016). The research results show that the factors that influence BBNKB receipts involve a reduction in the rate of Transfer of Title Fee for first-delivered Motor Vehicles, a decrease in people's purchasing power, and delays in payment of Transfer of Title Fees for first-delivered Motor Vehicles. Then the formulation of the recommended strategy to increase BBNKB revenues includes a strategy to increase the rate of transfer of title for motorized vehicles for the first delivery, a strategy for creating a system or application for reporting vehicles that have been sold or progressively online and a strategy for collaborating with automotive dealers to help promote new vehicles.</p>
<p>This is an open access article under the CC BY-NC license</p> 	<p>Corresponding Author: Marvil G. Parengkuan Sekolah Pascasarjana, Magister Terapan Studi Pemerintahan, Institut Pemerintahan Dalam Negeri, Jatinangor marvilparengkuan@gmail.com</p>

INTRODUCTION

Regional autonomy in North Sulawesi Province has given regional governments broader policies and authority in managing affairs within their own territories. With regional autonomy, North Sulawesi Province can make decisions that are more appropriate to the needs and characteristics of their region, such as infrastructure development, local

economic development, environmental maintenance, and public services. Regional autonomy also allows active participation of the community in decision-making processes that affect their daily lives. In this way, North Sulawesi Province can optimize regional potential and improve community welfare in a sustainable manner. One source of revenue that plays an important role in the continuity of development implementation and administration of government affairs is revenue from local original income, one of which comes from Regional Taxes.

As an implementation of budget alignment in development, the 2021-2026 North Sulawesi Province Regional Medium Term Development Plan contains regional development funding framework policies sourced from the North Sulawesi Province APBD. Regional independence in the implementation of regional autonomy and fiscal decentralization is an issue faced by every Regional Government, because regional needs (fiscal needs) which are not balanced with fiscal capacity (fiscal capacity) will give rise to fiscal gaps (fiscal gaps). The North Sulawesi government must be able to increase PAD without having to violate norms by optimizing existing potential. Optimizing PAD from the revenue side should be followed by managing the use of the budget from the expenditure side and managed well using the value for money principle and carried out comprehensively with various strategies in accordance with regional and state financial management principles, with increased control procedures from internal regional governments so that they are met. principles of stewardship and accountability.

The implementation of Motor Vehicle Tax and Motor Vehicle Title Transfer Fee has its own complexities because it involves three institutions, namely the Indonesian National Police, the Provincial Regional Revenue Agency, and PT Jasa Raharja. At first, people had to move from place to place when they wanted to take care of Motor Vehicle Tax and Motor Vehicle Title Transfer Fees, but in 1974-1976, a trial was carried out to establish a One-Stop Single Administration System (SAMSAT) at Polda Metro Jaya and it has become a pioneer in its establishment. Samsat offices in the regions.

In order to continue to increase revenues from the motor vehicle sector, by facilitating the administration of Motor Vehicle Tax and Motor Vehicle Title Fees to the public, the North Sulawesi Provincial Government has established 10 Technical Implementation Units for the Regional Revenue Management Service (UPTD-PPD)/SAMSAT and 5 Units (UPTD-PPD/SAMSAT) assistance spread across 15 regencies/cities in North Sulawesi. UPTD-PPD has the task of carrying out operational technical activities that are directly related to community services and technical support to carry out activities in order to support the implementation of the agency's duties as regulated in North Sulawesi Governor Regulation Number 47 of 2018 concerning the establishment of UPTD at the Type A Provincial Regional Revenue Agency North Sulawesi Province.

Motor Vehicle Title Transfer Fee, hereinafter abbreviated as BBNKB, is a tax on the transfer of motor vehicle ownership rights as a result of an agreement between two parties or unilateral actions or conditions that occur due to sale and purchase, exchange, gift, inheritance, or income into a business entity as stated in article 1 paragraph 29 of Law Number 1 of 2022 concerning Financial Relations between the Central Government and

Regional Governments. The object of BBNKB is the First Handover of Motorized Vehicles. BBNKB Tax Subjects are individuals or entities that accept delivery of motorized vehicles. BBNKB Taxpayers are individuals or entities that receive delivery of Motorized Vehicles in accordance with Article 13 of Law Number 1 of 2002 concerning Financial Relations between the Central Government and Regional Governments. The selling value of a motor vehicle, hereinafter abbreviated as NJKB, is the general market price of a motor vehicle in accordance with Minister of Home Affairs Regulation Number 6 of 2023 concerning the basis for imposition of motor vehicle tax, motor vehicle title transfer fee and heavy equipment tax for 2023. The basis for imposition of BBNKB is The sales value of motorized vehicles is determined in the Ministerial regulations that administer Domestic Government Affairs and the governor's regulations. The basic calculation for BBNKB imposition is $NJKB \times \text{Weight}$. The NJKB and weights are regulated in the attachment to the Minister of Home Affairs regulations and governor regulations.

The BBNKB rate is set at a maximum of 12% (twelve percent). Specifically for regions at the same level as provincial regions which are not divided into autonomous districts/cities, the BBNKB rate is set at a maximum of 20% (twenty percent). BBNKB rates are determined by Regional Regulations in accordance with Law Number 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments article 15 paragraphs 1, 2 and 3. BBNKB rates are determined by Regional Regulations of North Sulawesi Province Number 3 of 2018 concerning Second Amendment to Regulations North Sulawesi Province Number 7 of 2011 concerning Regional Taxes article 1 letters a and b stipulates that the first transfer (BBNKB I) is set at 10% (ten percent) and the second and subsequent transfers (BBNKB II) at 1% (one percent). The principal amount of BBNKB owed is calculated by multiplying the basic BBNKB imposition by the BBNKB rate.

BBNKB is an important source of income for the North Sulawesi Province Regional Revenue Agency. Revenue from BBNKB is used to finance various development programs and public services in the region. However, in recent years BBNKB revenues at the North Sulawesi Province Bapenda have experienced a significant decline.

The realization of high BBNKB fines shows that there are still many payments of transfer of title fees for motorized vehicles that are first handed over not on time by taxpayers/authorized administrators (dealers), resulting in potential missed revenues. Tax compliance is an attitude towards the function of tax, in the form of a constellation of cognitive, effective and conative components that interact in understanding, feeling and behaving towards the meaning and function of tax (Yadnyana & Sudiksa, 2011).

From the problems that have been raised, researchers are interested in formulating appropriate strategies to increase acceptance. Through this research, it is hoped that concrete solutions can be found and can be implemented by Bapenda in an effort to increase revenue, so that it can support development and public services in North Sulawesi Province.

METHODS

The research method used in this research is a qualitative method.

Research Conceptual Framework

The author compiled a conceptual framework based on the research the author conducted, namely the Strategy for Increasing Revenue from Transfer of Motor Vehicle Title Fees in North Sulawesi Province, which can be seen in table 1 as follows.

Table 1.Research Conceptual Framework

Draft	Dimensions	Indicator
	Mandate	The authority, main tasks & functions of the Regional Revenue Agency as mandated in the regional regulation on its formation
	Mission	Organizational objectives, linked to general regional strategic planning documents
	Internal factors	Man Money Method Machine Material
	External Factors	Political Economics Social Technological Environmental Legal
Strategy (Bryson, 2016)		

Source: Processed by Researchers 2024

Necessary data

In carrying out research methods, it cannot be separated from the data source, which is the main support for preparing the research, the data source is the subject from which the data can be obtained. According to Arikunto (2010:172), explaining the meaning of data sources is as follows: What is meant by data source is the subject from which the data can be obtained.

Data Collection techniques and Instruments

Data collection technique

Data collection is the most important stage in conducting research because collecting data is the main goal of this research. According to Nazir (2011:174), said that data collection is nothing other than a process of procuring primary data for research purposes. Data collection is a very important step in the scientific method because in general it can be collected and used except for exploratory research, to test hypotheses that have been formulated. Data collection is a systematic and standard procedure for obtaining the necessary data.

Data Validity Test Techniques

In this research, researchers used a triangulation approach to test the validity of the research data. Afifuddin (2009:143), states that triangulation is a technique for checking the validity of data that uses something other than the data for checking purposes or as a comparison of the data.

Data analysis technique

Data Analysis Stages

In this research, researchers use data analysis techniques based on Miles and Huberman (2005:56), where researchers will collect the required data through interviews and documentation. The data is then selected so that the discussion becomes focused according to the research problem. Furthermore, the selected data is presented in the form of a systematic description or narrative so that it is easy to understand. The final step is that the researcher concludes the research results based on the research results that have been presented.

Strategy Formulation Techniques

In increasing revenue from motor vehicle transfer fees in North Sulawesi Province, appropriate strategies will be found to increase revenue from Regional Original Income (PAD). Next, formulate a strategy using SWOT analysis and Litmus tests. After internal and external issues are applied in the SWOT matrix, to determine the extent of these strategic issues, a litmus test is used by Bryson. According to Bryson (2007:184), he expressed his opinion regarding the definition of the litmus test as follows. Litmus is useful for describing several measures of how the strategy is when it comes to issues. The litmus test is used by Hennepin Country to screen strategic issues. A truly strategic issue is an issue that has a high score on all dimensions, while an operational issue is an issue that has a low score on all dimensions.

RESULTS AND DISCUSSION

Factors that cause the receipt of motor vehicle title transfer fees to not yet meet the target

1. Reduction of transfer fees for motor vehicles for first handover/new vehicles

In 2018, the North Sulawesi Province Regional Revenue Agency issued Regional Regulation Number 3 of 2018 concerning the Second Amendment to North Sulawesi Province Regional Regulation Number 7 of 2011 concerning Regional Taxes where the first handover BBNKB rate was set at 10% (ten percent) as stated in the article 19 paragraph 1 letter a which applies to date. Meanwhile, the previous BBNKB tariff from 2011 to 2018 used the first delivery BBNKB tariff set at 12.5% (twelve point five percent). Changes in government policy regarding BBNKB rates can certainly affect PAD revenues. Based on the results of the interviews. Based on the results of the interviews and observations, the researchers concluded that even though the BBNKB rate was reduced, in practice vehicle dealers still charged a higher rate, namely 12.5%. This makes dealers get an additional profit of 2.5% while only 10% is paid to the Regional Revenue Agency. This of course has an impact on BBNKB revenues, especially New Vehicles. BBNKB Realization Data can be

seen in Table 1.2. Overall, there are challenges in implementing the BBNKB rate reduction policy that need to be evaluated to increase its effectiveness.

Decreasing People's Purchasing Power

People's purchasing power for motorized vehicles refers to consumers' ability and desire to buy or own these vehicles. Based on the results of interviews and observations, researchers concluded that there were fluctuations in motor vehicle sales from 2018 to October 2023 with a significant decline in 2020 which was possibly related to the impact of the COVID-19 pandemic on people's purchasing power. Even though there has been a recovery after the pandemic, the realization of BBNKB is still on target, the Regional Revenue Agency remains optimistic regarding increasing people's purchasing power and SAMSAT Manado's commitment to providing the best service.

Strategy for Increasing Motor Vehicle Title Transfer Fees

1. Mandate, Functions and Objectives of the Regional Revenue Agency of North Sulawesi Province

Based on the research results, the Regional Revenue Agency has the task of assisting the Governor in carrying out supporting functions for provincial government affairs, especially in the financial sector, such as managing Regional Revenue, Taxes and Levies, then has the main task involving data collection, recording income and providing education to the community and overall contribute to regional finances and the provision of adequate public services.

Then the Regional Revenue Agency of North Sulawesi Province has a central role in managing regional finances with the main functions including formulating technical policies in the financial sector, carrying out technical support tasks, monitoring, evaluation, technical guidance, administrative implementation and other tasks assigned by the Governor. To support the implementation of this function, the Regional Revenue Agency has formed Regional Technical Implementation Units for Regional Revenue Management (UPTD-PPD) in various regions in North Sulawesi Province.

Based on the results of interviews and observations, researchers concluded regarding the mandate, function and objectives of the North Sulawesi Provincial Revenue Agency that the North Sulawesi regional development vision, namely "Advanced and Prosperous North Sulawesi as Indonesia's Gateway to the Asia Pacific", became the basis for formulating the mission and development objectives in the period 2021-2026. These missions include efforts to improve human quality, strengthening the economy based on agriculture, fisheries, tourism and service industries, infrastructure development and expanding connectivity, environmentally sustainable regional development, as well as good and clean government with synergy between regions.

Internal factors

Internal factors are factors that influence either directly or indirectly the organization to achieve a goal that has been set by the organization itself. According to David, (2009) Internal factors are the basis for building goals and strategies in creating strengths and overcoming organizational weaknesses. The North Sulawesi Provincial Revenue Agency as a government organization certainly has strengths and weaknesses in implementing

programs that are the organization's goals. The weaknesses and strengths of an organization will be the determining factor in the success or failure of the organization itself. In carrying out its main duties and functions, regional revenue bodies must of course take into account and consider all conditions and situations that will be faced.

Human Resources

Based on the research results, in general the resources of the State Civil Apparatus at the Regional Revenue Agency of North Sulawesi Province, if viewed from an educational classification perspective, are sufficient, whereas if viewed from position placement, they are appropriate and have been fulfilled based on Job Analysis and Workload Analysis.

Budget Resources

Based on the results of the research conducted, researchers can conclude that managing budget resources effectively and efficiently is very important for Bapenda to achieve its goal of supporting regional development through increasing regional income. Then the Head of the Regional Revenue Agency and the Secretary of the Regional Revenue Agency said that budget resources for implementing regional tax collection activities had been reviewed. They emphasized the importance of the budget in supporting services, including supporting the collection of new vehicles with material requirements, tax notices, stationery and so on.

1. Method

The BBNKB collection process is an administrative step that is generally applied in the context of transferring vehicle ownership. A BBNKB registration and payment mechanism that is clear and easy to access will help taxpayers prepare documents related to the requirements before carrying out the registration and payment process. Based on the results of interviews and observations, researchers concluded that the UPTD-PPD in Manado has a BBNKB registration and payment mechanism. According to Zaim (2014:22), a method is an orderly method used to achieve a certain purpose. In an effort to increase BBNKB receipts, the procedures implemented have been effective in collaboration with the POLDA and Jasa Raharja so that the registration process and payment of the first delivery of BBNKB is easy because it has been structured in the division of each task. Even though there are delays in payments, especially for BBNKB, the first delivery of UPTD-PPD in Manado is committed to continuing to increase this revenue by continuing to provide excellent service to the community with continuous efforts to improve efficiency and quality of service in accordance with applicable regulatory provisions.

Facilities and infrastructure

Based on the results of interviews and observations, researchers concluded that the facilities and infrastructure at UPTD-PPD in Manado have facilities including a registration room, document checking room, payment room, as well as infrastructure such as computers, networks, printers, payment systems and information boards. Then the Head of UPTD-PPD in Manado and the Head of the tax services section said that the condition of the UPTD-PPD facilities and infrastructure in Manado was considered an example of excellence in public services because it received awards in 2018 and 2020 from the Menpan-RB as a category public service delivery unit. good as concrete proof of this.

Material

The availability of this material is very important to ensure that Bapenda can provide efficient and accurate service to new vehicle owners. Therefore, adequate budget allocation and good management in the procurement and use of these materials are very necessary to support Bapenda's operations in managing the administration of Motor Vehicle Title Transfer Fees. Based on the results of interviews and observations, researchers concluded that the availability of materials such as tax notices and vehicle registration, is very important for Bapenda's operations in managing BBNKB administration. Then the Head of the UPTD and the Head of the Tax Services Section, both emphasized the importance of having adequate budget allocation and good management in the procurement and use of these materials. The employees in charge of the service have prepared a stock of materials before carrying out the service, showing commitment to maintaining a smooth work process.

External Factors

External factors refer to elements outside an organization or system that can influence the organization's operations, policies and performance. In the context of the Regional Revenue Agency, external factors include various conditions and events outside the direct control of the regional government that can influence the success or challenges faced. The North Sulawesi Provincial Revenue Agency as a government organization certainly has opportunities and threats in implementing programs that are the organization's goals.

Political

Politics is a process or activity related to decision making within a group or society. It involves the distribution of resources, granting power and influence among individuals or groups within a social system. Based on the results of the interviews, the researcher concluded that in the context of taxation, several officials at the North Sulawesi Province Regional Revenue Agency expressed a uniform view that the political environment and government situation in the region did not influence the tax collection process. According to Deliar Noer (1983:6), Politics is all activities or attitudes related to power and which are intended to influence by changing or maintaining some form of social structure. In this case, politics does not affect BBNKB revenue because if you are registered as a taxpayer, you must carry out your obligations to anyone regardless of position or power you have.

Economy

In 2023, North Sulawesi's economic growth is expected to remain strong, although it will slow down slightly from 2022, in line with the declining global economic outlook. From the expenditure side, economic growth was mainly contributed by household consumption which grew higher in line with increasing community mobility. In terms of business, the trade, construction and transportation sectors are expected to grow quite strongly in line with strengthening domestic consumption. Then, CPI inflation pressure in 2023 is expected to return to within the national inflation target range of 3+1%. The downward revision was mainly caused by the sufficient control of the volatile food inflation component with the intensification of the food inflation control program through various programs synergized

between the central and regional governments and between all relevant agencies in the regions. Overall, North Sulawesi Province shows positive progress in economic recovery including aspects such as the economic sector, employment and community welfare

Social

The influence of the social environment on the BBNKB managed by the Regional Revenue Agency in North Sulawesi Province can be understood through various factors. The level of awareness of taxpayers/automotive dealers regarding the importance of paying BBNKB on time is one of the elements that influences taxpayer compliance. Then the Head of the Regional Revenue Agency and the Secretary of the Regional Revenue Agency said that the importance of socialization and understanding regarding taxation, including providing tax relief, can provide additional encouragement to taxpayers to comply with their tax obligations.

Technology

Based on the results of observations that the researcher observed directly at the UPTD-PPD in Manado, the researcher analyzed that the technology or system for reporting progressive tax or vehicles that have been sold does not yet exist or is still done manually by making a statement and signing it with a stamp, it should be used technology is carried out so as not to hinder the receipt of Regional Original Income. According to Setyo (2022:26), in the technological aspect, things that must be considered are incentives for certain technologies, level of innovation, automation issues, research and development activities, technological change and development, as well as concern for the technology itself. Thus online services and mobile applications facilitate public access to various services related to new vehicles such as registration and electronic tax payments, reducing time and costs. Technology not only improves operational efficiency but also provides real benefits in terms of accessibility, speed of service and transparency of administrative processes. In addition, technology makes reporting easier and increases government accountability, creating positive changes in the performance of government organizations.

Environment

Based on the results of interviews and observations conducted by researchers, it can be concluded that environmental conditions in North Sulawesi Province are influenced by various factors such as geography, human activities and climate change. Then the Head of the Regional Revenue Agency and the Secretary of the Regional Revenue Agency said that the environment does not affect BBNKB revenues because there are 10 (ten) UPTD-PPD and 5 (five) supporting UPTD-PPD spread across 15 (fifteen) Regencies/Cities in North Sulawesi Province . With the spread of BBNKB service locations in 15 (fifteen) regencies/cities, taxpayers have no difficulty in processing taxes, especially BBNKB.

Regulation

A legal umbrella not only provides a basis for legality but is also an important instrument for achieving goals and maintaining credibility and public trust in an institution, including the North Sulawesi Provincial Revenue Agency. Based on the results of interviews, researchers concluded that the North Sulawesi Province Regional Revenue Agency functions as an institution that manages regional income in accordance with

applicable legal provisions. Law as a set of life guidelines provides a basis for legality and is an important instrument for achieving organizational goals and maintaining credibility and public trust. In carrying out its duties, the Regional Revenue Agency must comply with statutory regulations. Quoting E. Utrecht and Moh. Saleh Djindang (1983), said that law is a collection of life instructions (commands or prohibitions) that regulate the rules of a society which should be obeyed by members of society and if violated can result in action from the government.

SWOT analysis

The technique used by researchers in analyzing and developing strategies in this discussion is to use the SWOT analysis technique. SWOT analysis can be applied by analyzing and selecting various things that influence variables, namely "Strength" (Strength/advantage). "Weakness" (weakness)."opportunities" (opportunities), "threats" (threats). The SWOT matrix can be seen in the following table:

Table 4 SWOT analysis

	STENGHT	WEAKNESS
SWOT ANALYSIS	a. Adequate number of human resources b. adequate natural resources c. There is a Registration and Payment Mechanism 4. Adequate facilities and infrastructure 2. Adequate materials	a. Decrease in Transfer of Title Fees for First Handover Motor Vehicles b. Delay in Payment of Transfer of Title Fee for First Handed Motor Vehicle
OPPORTUNITY	SO STRATEGY	WO STRATEGY
1. Positive economic growth 2. Technology Development related to Motor Vehicle Title Transfer Fees 3. There are private parties that can be collaborated with (Automotive Dealers)	1. Improving Motor Vehicle Title Transfer Fee services	1. Increase the rate of Transfer of Title Fee for First Handover Motor Vehicles 2. Creation of a system or application for reporting vehicles that have been sold or are progressive online

SWOT ANALYSIS	STENGHT	WEAKNESS
1. There is still low public awareness in paying transfer fees for motor vehicles on second delivery	2. Intensify outreach regarding the importance of using motorized vehicles in your own name	3. Collaboration with Automotive Dealers to help promote new vehicles
2. Decreasing people's purchasing power, especially purchasing new vehicles	3. Prepare the latest Regional Regulations in accordance with Law No. 1 of 2022	4. Coordinate with Automotive Dealers regarding Payment of Motor Vehicle Title Transfer Fees so that they are on time
3. Electric vehicles are not subject to motor vehicle title transfer fees or a 0% (zero percent) tariff (Law No. 1 of 2022)		
4. Transfer of Title Fee for Motorized Vehicles Second Handover Abolished (Law No. 1 of 2022)		

Source: processed by the author 2023

After identifying strategic issues through internal and external factors as described above, the next step is to formulate strategies that might be implemented by reflecting on various possible combinations by formulating four types of strategies, namely: Strength Opportunities (SO) strategy, Strength Threats strategy. (ST), Weakness Opportunities (WO) strategy, and Weakness Threats (WT) strategy. So the strategy options that can be used to increase the realization of Motor Vehicle Transfer Title Fees in North Sulawesi Province are:

- a. WO's strategy is to increase the rate for transfer of title for motor vehicles on first delivery and create a system or application for reporting vehicles that have been sold or progressive rates online.
- b. ST's strategy is to intensify outreach regarding the importance of using motorized vehicles in your own name and prepare the latest regional regulations in accordance with Law Number 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments.
 - a. WT's strategy is to collaborate with Automotive Dealers to help promote new vehicles and Coordinate with Automotive Dealers regarding the payment of Transfer of Title Fees for motorized vehicles for first delivery so that they are on time.

Based on the strategic issues obtained through the SWOT analysis above, the next step is to use a litmus test to measure the strategic value of an issue and based on the value of each issue, strategic issues will be determined in increasing revenue from Motor Vehicle Transfer of Title Fees in North Sulawesi Province.

Based on the results of the SWOT analysis and Litmus test carried out, strategic issues were found in increasing the receipt of Motor Vehicle Transfer of Title Fees in North Sulawesi Province which can be categorized as follows

1. Quite Strategic Issue
 - a. Improving Motor Vehicle Title Transfer Fee Services
 - b. Intensify outreach regarding the importance of using motorized vehicles in your own name;
 - c. Prepare the latest Regional Regulations in accordance with Law Number 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments;
 - d. Coordinate with Automotive Dealers regarding the payment of Motor Vehicle Transfer Title Fees so that they are on time.
2. Very strategic issue
 - a. Increase the rate of Transfer of Title Fee for Motor Vehicles on first handover;
 - b. Creation of a system or application for reporting vehicles that have been sold or are progressive online;
 - c. Collaboration with Automotive Dealers to help promote new vehicles

CONCLUSION

Based on the SWOT analysis used in this research, a strategy to increase the receipt of Motor Vehicle Transfer of Title Fees is obtained. There are several internal factors that become strengths, namely, adequate number of human resources, adequate budget resources, existence of registration and payment mechanisms, adequate facilities and infrastructure. adequate and adequate materials. Then the internal factors that become weaknesses are, the reduction in the rate of Transfer of Title Fee for the first delivery of Motor Vehicles, delays in payment of the Transfer of Title Fee for Motor Vehicles for the first delivery. External factors that provide opportunities for the North Sulawesi Provincial Revenue Agency are positive economic growth, technological development related to motor vehicle title transfer fees, and the existence of private parties that can be collaborated with (Automotive Dealers). The external factors that pose a threat are, namely, the public's low level of awareness in paying transfer of title fees for second hand motor vehicles, declining purchasing power of the public, especially purchasing new vehicles, electric motorized vehicles (KBL) which are not subject to transfer of title fees for motor vehicles or a 0% rate. (zero percent), Transfer of Motor Vehicle Title Fee on second handover is abolished.

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