

## **Evaluation of Transaction Data Recording Program on Restaurant Tax Revenue in Banjar Regency Using CIPP Model**

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### **Abstract**

The restaurant tax revenue in Banjar Regency consistently ranks among the top three contributors to local taxes. After assessing the potential and contribution of restaurant tax, considering the percentage of achievement in tax realization for taxpayers employing transaction data recording devices, and observing a tendency towards program stagnation, researchers find it crucial to evaluate the Transaction Data Recording Program's impact on restaurant tax revenue in Banjar Regency. This study aims to provide a descriptive overview of the implementation of the Transaction Data Recording Program on Restaurant Tax Revenue by the Regional Finance, Revenue, and Asset Management Agency of Banjar Regency. Utilizing a qualitative approach with a descriptive method, the analysis employs the CIPP evaluation model (Context, Input, Process, Product) for document analysis to gather data and information about the transaction data recording program in restaurant tax revenue. Data collection techniques involve observation, interviews, and documentation. The analysis and discussion of the research reveal that all aspects of the program components, including context, input, process, and product, have been executed well and meet expectations, yielding valuable results. Therefore, the decision regarding the program's sustainability is to continue its implementation.

**Keywords:** restaurant tax, tax revenue, PDT program, CIPP evaluation

### **Introduction**

Regional Tax is a mandatory contribution to the region, imposed on individuals or entities in accordance with the law. It is coercive in nature, with no direct compensation, and is utilized for regional purposes to promote the greatest prosperity for the people. The definition of regional tax is outlined in Law Number 28 of 2009, which pertains to Regional Tax and

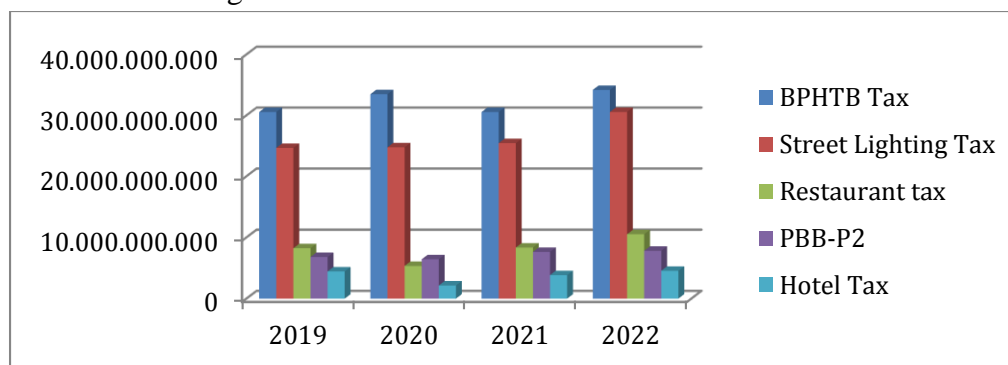
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Regional Retribution (PDRD). This regulation was established to replace Law Number 18 of 1997, which had been revised with Law Number 34 of 2000.

According to Law Number 28 of 2009 concerning Regional Taxes and Regional Retribution (PDRD), local governments have the authority over 16 (sixteen) types of taxes. Among these, 5 (five) types fall under the jurisdiction of the provincial government for collection, while 11 (eleven) types are under the authority of the district/city government for collection. One of the taxes within the jurisdiction of the district/city government is the Restaurant Tax.

Further elaborating on the definition, as per Law Number 28 of 2009, Article 1, numbers 22 and 23, Restaurant Tax is imposed on services provided by restaurants. A restaurant, in this context, refers to a facility that offers food or beverages for a fee, encompassing restaurants, cafeterias, canteens, stalls, bars, and similar establishments, including catering services. The services subject to this tax involve the sale of food and/or beverages consumed by the buyer, whether on the premises or elsewhere. The basis for levying the restaurant tax is the amount of payment received or expected to be received by restaurants, with a rate of 10% (ten percent) applicable in Banjar Regency, as stipulated in Banjar Regent Regulation Number 10 of 2017, which provides guidelines for the implementation of the Restaurant Tax.

Chart 1. Regional Tax Realization for Fiscal Year 2019 to 2022



Source: BPKPAD Banjar Regency, 2023.

Based on the above diagram, it is evident that the realization of restaurant tax revenue in Banjar Regency consistently ranks among the top three, with the exception of 2020. During that year, the implementation of PPKM (Enforcement of Community Activity Restrictions) was initiated to curb the spread of the Covid-19 pandemic. This led to a decline in people's purchasing power, impacting transactions at restaurants. Therefore, it can be concluded that the realization of restaurant tax in Banjar Regency generally increases annually and stands as one of the highest contributors to local tax revenue among the eleven types of taxes collected by the region.

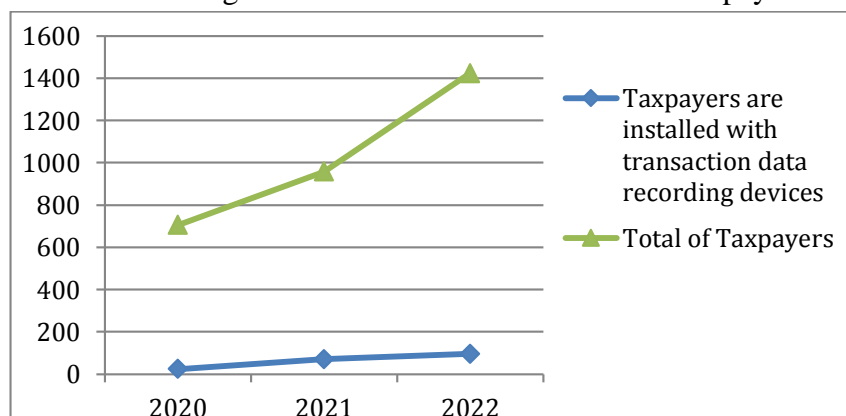
Banjar Regency has successfully attracted both local and international tourists due to its religious tourism attractions. The emergence of new tourism destinations, culinary businesses, the allure of jewelry stones, and its strategic geographical location near the capital city of South Kalimantan Province further contribute to Banjar Regency's appeal, making it a magnet for immigrants. Infrastructure development in the region has rapidly progressed to

enhance community mobility, emphasizing the need to optimize potential revenue from restaurant tax, given its significant increase.

The restaurant tax collection system in Banjar Regency operates on the Self Assessment System, entrusting taxpayers with the responsibility to voluntarily register their businesses to obtain a Regional Taxpayer Identification Number (NPWPD) and independently manage all tax-related matters. This system relies on the understanding that taxpayers can accurately calculate and collect their own taxes, possessing high honesty and awareness of the importance of tax payment and adherence to applicable tax laws. Failure to comply with tax payments based on turnover can brand taxpayers as dishonest or violators of established rules and laws.

To ensure accurate reporting, a transaction data recording device is installed as an additional tool on taxpayers' cash registers. This device serves as a means to cross-reference the reported amount of restaurant tax by taxpayers, monitoring transactions online to prevent tax reporting fraud. The implementation of this tool follows recommendations from the Corruption Eradication Commission (KPK) and serves as a proactive measure to monitor and control taxpayer compliance, aligning with the KPK's MCP (Monitoring Center for Prevention).

Chart 2. Comparison Graph of the Number of Taxpayers installed with a transaction data recording device with the Total Number of Taxpayers



Source: BPKPAD Banjar Regency, 2023.

The Banjar Regency Financial, Revenue, and Asset Management Agency collaborated with PT. Cartenz Technology Indonesia, a vendor, to install transaction data recording devices at 23 taxpayer points by the end of 2020. According to the database report, there were 705 active restaurant taxpayers during that year. In 2021, an additional 47 restaurant taxpayers had transaction data recording devices installed through collaboration with PT. The Milky Way Alterra, alongside 252 new restaurant taxpayers. By the conclusion of 2022, the number of transaction data recording devices installed had increased to 25, corresponding to a total of 1,423 restaurant taxpayers.

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Table 1. Target and Realization of Banjar Regency Restaurant Tax Revenue for 2021-2022

<b>Year</b>	<b>Target</b>	<b>Realization</b>	<b>Realization with transaction data recording devices</b>	<b>Percentage of Realization Achievement with transaction data recording device</b>
2021	6.150.000.000	8.356.326.283	6.530.960.880	78,16%
2022	8.360.000.000	10.528.599.068	9.280.192.487	88,14%

Source: BPKPAD Banjar Regency, 2023.

Based on the data presented in Table 1.1, it is evident that in 2021, the percentage of restaurant tax realization achieved by taxpayers utilizing transaction data recording devices is remarkably high, reaching 78.16%. This is noteworthy despite the fact that the number of such taxpayers constitutes less than 10% of the total restaurant taxpayers, amounting to 957 by the end of 2021. Furthermore, in 2022, the achievement of restaurant tax realization with transaction data recording devices experienced a significant increase.

Recognizing the potential and contribution of restaurant tax in Banjar Regency, along with the growth in the number of new restaurant businesses and taxpayers, the high percentage of realization for taxpayers using transaction data recording devices, and the apparent stagnation in program implementation, the author sees the necessity for an evaluation of the transaction data recording program for restaurant tax revenue in Banjar Regency. The evaluation results are expected to uncover facts related to transaction data recording, providing insights for improving and optimizing the program's implementation.

This study employs a different evaluation model than the previous one, namely the CIPP evaluation model. The CIPP model encompasses four dimensions: the Context dimension, the Input dimension, the Process dimension, and the Product dimension. Notably, each type of evaluation in this model is linked to a decision-making tool that pertains to the planning and operation of a program. Additionally, the CIPP model offers the advantage of providing a comprehensive evaluation format at each stage mentioned above. Given the aforementioned context, the purpose of this study is to evaluate the transaction data recording program for restaurant tax revenue in Banjar Regency using the CIPP evaluation model.

## **Literature Review**

### **1. Development Paradigm**

A paradigm is an individual's perspective on themselves and their environment, influencing their cognitive (thinking), affective (behavioral), and conative (action-oriented) aspects. Additionally, a paradigm can denote a set of assumptions, concepts, values, and practices applied by a community, particularly within intellectual disciplines, to interpret reality. Furthermore, development is a process of change leading to improved conditions through deliberate efforts. In light of this perspective, the development paradigm can be defined as an approach to understanding development problems utilized in the implementation of

development. This encompasses both development as a process and as a method aimed at enhancing the quality of human life and the welfare of people (Rani, 2020).

According to Chambers, community empowerment is a concept within economic development that encompasses social values. This concept embodies a new paradigm of development that is 'people-centered,' participatory, empowering, and sustainable. Empowerment, in this context, goes beyond a mere attempt to meet basic needs or serve as a mechanism to prevent ongoing impoverishment processes. The new paradigm, as articulated by Zubaedi (Zubaedi, 2013), is People-Centered Development, underpinning insights into Local Resource Management (PSDL) or Community-Based Resource Management. This paradigm places emphasis on human development, well-being, justice, and sustainability. The approach gives significance to local initiatives and diversity, highlighting the importance of self-reliant local communities as self-organizing systems. In this framework, the role of the government transforms into that of a catalyst, accelerating the development process (Maesaroh, 2004).

The development-oriented approach places people as the primary actors, empowering them to plan, formulate, and implement development in alignment with their capabilities and potentials. This model is the appropriate development paradigm to be adopted, especially in accordance with the decentralization policy established by the central government through Law Number 5 of 1974. Under this condition, people's participation naturally emerges, as individuals are aware of and understand their needs based on their potential and abilities. This participation is not coerced or influenced by government mobilization or pressure during policy implementation (Maesaroh, 2004).

## 2. Local Original Revenue (PAD)

Based on the Republic of Indonesia Law Number 33 of 2004 concerning Financial Balance between the Central Government and Regional Government, Regional Original Revenue comprises revenue obtained from regional taxes, regional levies, the results of segregated regional wealth management, and other legitimate local original revenues in accordance with laws and regulations.

Fauzi, *et al* (2022) Local Original Revenue is the pure income of a region sourced from its own locale. It needs to continually increase to support various costs associated with government administration and the growing needs of development activities. These activities, such as road construction and the development of public facilities, directly benefit the community. To enhance regional revenues, particularly from Regional Original Revenue, focused and sustainable efforts are essential. This approach aims to boost Regional Original Revenue, ultimately reducing dependence on revenue sources from the central government.

The progression towards greater regional independence is intricately linked to a region's capacity to manage its Regional Original Revenue. The higher the region's ability to generate such revenue, the greater its capacity to utilize it in line with the aspirations, needs, and priorities of regional development. Regional Original Revenue serves as a vital source obtained and utilized in harmony with the region's potential. It grants local governments the authority to fund the implementation of regional autonomy, aligning with the region's unique potential as a manifestation of decentralization (Suci, 2014).

### 3. Local Tax

The definition of tax refers to people's contributions to the state treasury based on laws, which can be imposed without reciprocal services or directly visible counter-achievements. These funds are utilized to cover public expenses. According to Law Number 28 of 2009 concerning Regional Taxes and Regional Retribution, regional taxes are compulsory contributions to regions by individuals or entities, enforced by law, without direct remuneration. These funds are allocated for regional purposes, aiming for the overall prosperity of the people (Soemitro, 1994).

In Adam Smith's "The Wealth of Nations," the principle of tax collection, known as "The Four Maxims," is outlined by Cahyono (2021). These maxims include:

- a) *Equality*: Taxes must be fair and equitable, proportional to the ability to pay, and in line with the benefits received. Discrimination among taxpayers is not allowed.
- b) *Certainly*. Determination of taxes should not be arbitrary. Taxpayers must know the exact amount owed, the payment deadline, and other pertinent details.
- c) *Convenience*. Taxes should be collected at times convenient for taxpayers, such as when they earn income. This collection system is also known as pay-as-you-earn.
- d) *Economy*. Taxes should be collected at times convenient for taxpayers, such as when they earn income. This collection system is also known as pay-as-you-earn.

As for the tax collection system, Ilyas & Burton stated that there are three tax collection systems, namely (2007):

- a) *Official assessment system*. The tax apparatus determines the annual tax owed according to applicable tax laws.
- b) *Self assessment system*. Taxpayers determine their annual tax owed according to applicable tax laws, with taxpayers playing a dominant role.
- c) *With holding system*. A designated third party determines the tax owed by taxpayers in accordance with applicable tax laws.

### 4. Restaurant Tax

As per Law Number 28 of 2009, Article 1, numbers 22 and 23, restaurant tax pertains to services provided by restaurants. A restaurant includes facilities providing food and/or beverages for a fee, such as restaurants, cafeterias, canteens, stalls, bars, and catering services. The tax is applicable to services involving the sale of food and/or beverages consumed by buyers, whether on-site or elsewhere. Excluded from restaurant tax are services provided by restaurants whose sales do not exceed a certain limit defined by local regulations (Firdaus, 2020).

The basis for imposing restaurant tax is the amount of payment received or expected by the restaurant. According to Law Number 28 of 2009, the restaurant tax rate is set at a maximum of 10%. Regional Regulation of Banjar Regency Number 3 of 2011 establishes that the restaurant tax rate in Banjar Regency is 10%. An amendment to this regulation, Regional Regulation of Banjar Regency Number 13 of 2013, specifies that services provided by a

restaurant with sales not exceeding Rp. 1,500,000 per month are excluded from the restaurant tax obligation.

Taxpayers, crucial in ensuring smooth taxation, are defined by Mardiasmo as individuals or entities involved in tax payment, withholding, and collection. According to Law Number 28 of 2009, Article 1, Paragraph 45 (2011) Taxpayers encompass individuals or entities, including taxpayers, tax cutters, and tax collectors, with tax rights and obligations as per local tax laws and regulations. Restaurant taxpayers include entrepreneurs operating restaurants, cafeterias, canteens, stalls, bars, and catering services. Consumers enjoying restaurant services are tax subjects responsible for tax payment, while restaurant entrepreneurs serve as taxpayers authorized to collect taxes from consumers and fully responsible for depositing owed taxes.

## 5. CIPP Evaluation Model

The term evaluation, according to Albert Sidney Hornby, involves determining the amount or value through a careful and responsible process, providing information to aid decision-making. Daniel L. Stufflebeam and Anthony J. Shinkfield define evaluation as a process of obtaining information and considering it to determine the worth and merit of achieved objectives, design, implementation, and impact, facilitating decision-making, ensuring accountability, and enhancing understanding of phenomena (Arikunto, 2013).

According to Widoyoko, (2014), Daniel L. Stufflebeam and Anthony J. Shinkfield states that evaluation means providing information through a process that is obtained and then taken into consideration in determining prices and services (*The Worth and Merit*) from objectives achieved, design, implementation and impact to help make decisions, aid accountability and increase understanding of phenomena.

Edward A. Suchman stated that the evaluation was carried out to determine the results that would be achieved by planning in several activities, while Ambiyar & Dewi (2019) mentioned that there are, four keywords that form the rationale of the definition of evaluation, namely: "Process" or "Activity", "Measurement", "Information", and "Decision", so that evaluation is an activity to measure something or situation so as to present information in the form of value as an alternative in making decisions. And the value that comes from an evaluation is sometimes related to a standard that has been set so that an evaluation is related to information, values and standards for making decisions (Arikunto & Jabar, 2010).

The CIPP evaluation model, characterized by a management-oriented approach, focuses on program improvement rather than proving a point. Mahmudi (2011) categorizes it as an improvement-oriented evaluation model or a form of development evaluation. That is, the CIPP model is applied in order to support the development of the organization and help the leaders and staff of the organization obtain and use input systematically in order to better meet important needs or at least work best with existing resources (Mahmudi, 2011).

Based on Arikunto and West Java (2010), the CIPP evaluation model is the most well-known model and can be applied in various fields, such as education, management, companies, and so on as well as at various levels, be it projects, programs or institutions. CIPP model evaluation is divided into four dimensions, namely *context*, *input*, *process* and *Product* so that the evaluation model is named CIPP which is an abbreviation of the initial letters of four words which are nothing but components of the process of a program. Clare Rose and Glenn F. Nyre

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stated that the implementation of evaluation with the CIPP evaluation model, basically has four decision settings, namely *Homeostatic*, *Incremental*, *Neomobilistic* and *Metamorphic*. Rose & Nyre further explained that the decision *homeostatic* is a decision aimed at maintaining the status quo. Decision *incremental* is a decision taken to make improvements to a program. Decision *Neomobilistic* Decisions taken to solve significant problems, while decisions *metamorphic* decisions made to make comprehensive changes to a program. The arrangement of these four decisions is key to the existence of follow-up programs (Irmayani, 2021).

### **Research Method**

This study aims to provide a descriptive overview of the implementation of the Transaction Data Recording Program on Restaurant Tax Revenue by the Regional Finance, Revenue, and Asset Management Agency of Banjar Regency. The research design employed is a qualitative research approach. Qualitative research systematically explores and understands the meaning of a phenomenon or social event and experiences of various groups or individuals through interaction, documentation, and inductive data analysis to obtain meaningful, descriptive data in the form of words (Creswell, 2010).

Qualitative research enables researchers to develop a thorough understanding of the problem at hand, whether it involves activities, situations, circumstances, people, or objects (Sugiyono, 2017). In addition, qualitative research according to Anggito & Setiawan (2018) qualitative research focuses on processes rather than results, conducts inductive data analysis, and emphasizes the significance of meaning. Researchers choose qualitative methods because they allow for intensive fieldwork, active researcher participation, careful documentation of events, thorough analysis of field documents, and detailed research reports, facilitating a deeper understanding of the Transaction Data Recording Program on Restaurant Tax Revenue in Banjar Regency (Leavy, 2017).

This research adopts a qualitative approach using a descriptive method. Arikunto (2010) defines the research method as a means for researchers to collect data, a tool or approach aimed at answering questions formulated in the problem statement. The descriptive research method endeavors to collect as much data as possible related to the topics discussed in the research.

The analysis method employed in this study is the CIPP evaluation method (Context, Input, Process, Product), a document analysis method used to gather data and information about the transaction data recording program in restaurant tax revenue. The CIPP evaluation method comprises four components: Context, Input, Process, and Product, each serving a specific purpose:

- a) *Context*: Identifying problems behind the program's implementation and assessing whether the set objectives support the Regional Finance, Revenue, and Asset Management Agency's goals to optimize PAD.
- b) *Input*: Identifying program strategies, conducting user socialization for transaction data recording devices, and evaluating financial resources (budget) for funding while assessing the information systems and technology's capability in implementing the program.



- c) *Process*: Identifying activities during the transaction data recording program, including the operation and utilization of information systems for data security, maintenance, and monitoring, as well as evaluating human resources capabilities.
- d) *Product*: Identifying the results of activities in the form of restaurant tax report data used for comparison with taxpayer payments and the achievement of the transaction data recording device installation target.

To gather information on the implementation of the Transaction Data Recording Program in Restaurant Tax Revenue, two types of data are used: written and unwritten. Written data includes literature searches (scientific books, journals, statistical data, official documents, and previous research), while unwritten data is obtained through interviews. Researchers involve themselves in the lives of the studied individuals to obtain information, opinions, and responses (Rudito & Famiola, 2013).

The observed words and actions of the community are recorded in writing, incorporating aspects of seeing, hearing, and questioning. After collecting data from written and unwritten sources, in-depth interviews are conducted directly with informants at the research location, involving researchers in community activities related to the Transaction Data Recording Program. Data sources are categorized into primary and secondary data.

Data collection techniques involve observation, interviews, and documentation. Data analysis is an ongoing process that involves collecting, interpreting, and reporting results simultaneously. It includes the collection of open data based on general questions and the analysis of information from participants (Creswell, 2010).

Data analysis in this study is related to the researchers' discussed problems: the evaluation of the Transaction Data Recording Program on Restaurant Tax Revenue in Banjar Regency and the supporting and inhibiting factors in program implementation. Following the views of Milles, Huberman, & Saldaña, qualitative data analysis comprises three activities: (1) Data Condensation; (2) Data Presentation; (3) Drawing and Verifying Conclusions Data analysis in this study is related to the problems discussed by researchers, namely the evaluation of the Transaction Data Recording Program on Restaurant Tax Revenue in Banjar Regency and Supporting and inhibiting factors in the implementation of the program (Miles, 2014).

## **Result and Discussion**

Transaction Data Recording is an innovative and strategic program developed by the Corruption Eradication Commission (KPK), specifically designed for tax management within the Regional Work Unit (SKPD). This program is focused on taxpayers dealing with hotel, restaurant, entertainment, and parking tax revenues. It involves the transmission of sales and tax transaction data from each taxpayer to the SKPD tax management server online. This facilitates accurate monitoring, minimizing irregularities, and promoting transparency. Moreover, the Transaction Data Recording Program aims to enhance taxpayer awareness in the field of taxation, contributing to a well-organized society, effective and efficient local government, and a competitive state.

The program targets all District/City Regional Governments as the ownership of the Regional Tax Optimization (OPD) program lies with the regional government. Therefore, local

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governments bear the responsibility of conducting socialization to taxpayers, leading and coordinating the installation of transaction recording devices, monitoring and addressing operational issues in the field, reconciling tax values based on targets and realization, and overseeing the realization of regional tax payments by taxpayers. The implementation of this optimization program is vital to minimizing opportunities for revenue leakage, thereby contributing to the development of the region through increased Local Revenue (PAD).

The subsequent discussion delves into the results of the research, focusing on the Evaluation Study of the Transaction Data Recording Program on Restaurant Tax Revenue in Banjar Regency using the CIPP evaluation model, encompassing context, input, process, and product.

### **1) Context Evaluation**

The evaluation of the context in this study is seen from the extent of relevance between the Transaction Data Recording Program on Restaurant Tax Revenue and the parties involved in the program, namely the Regional Finance, Revenue and Asset Management Agency. In addition, the relevance between background and needs with regulations or laws and regulations both set by the central and local governments.

The Transaction Data Recording Program on Restaurant Tax Revenue is relevant to the parties involved, namely the Regional Finance, Revenue and Asset Management Agency. This is because one of the tasks and functions of BPKPAD Banjar Regency is monitoring, evaluating and reporting financial management, regional revenues and assets as well as technical guidance on financial management, implementation of regional revenues and assets.

Furthermore, this program is particularly relevant to the tasks and functions of the Revenue Control and Development Sector, where one of the tasks and functions of the Revenue Control and Development Sector, namely carrying out monitoring and evaluation of regional tax collection and regional levies; as well as policy formulation of extension strategies and dissemination of information on regional taxes and regional levies to the public. These two tasks and functions are also in line with one of the objectives of the Transaction Data Recording program, namely as a form of supervision carried out by BPKPAD Banjar Regency

The implementation of the Transaction Data Recording Program on Restaurant Tax Revenue in Banjar Regency is part of the KPK's MCP (*Monitoring Center for Prevention*) for Regional Tax Optimization. Through the Directorate of Coordination, Supervision and Prevention (Korsupgah), the KPK implements MCP for corruption prevention in local governments. MCP has 8 intervention scopes, namely licensing, procurement of goods and services, planning and budgeting of the Regional Revenue and Expenditure Budget (APBD), supervision of the Government Internal Supervisory Apparatus (APIP), management of the State Civil Apparatus (ASN), regional asset management, optimization of regional taxes, and village financial management.

The relevance to the rules or appeals set by the KPK has also been followed up by the Regional Government of Banjar Regency with the enactment of Regent Regulation Number 17 of 2020 concerning the Implementation of an Online System for Hotel Tax Payment Transaction Data, Restaurant Tax and Entertainment Tax. In addition, the stipulation of Regent Regulation Number 17 of 2020 is also in line with the above regulations, namely Government Regulation Number 55 of 2016 concerning General Provisions and Procedures for Regional

Tax Collection which was later updated by Government Regulation Number 10 of 2021 concerning Regional Taxes and Regional Levies in order to support the ease of doing business and regional services.

Lavrenko is of the view that relevance(2009) is a representation of the information needed, as well as a reflection of what is sought. So something can be said to be relevant if it is able to represent and or reflect most of the information sought, while Wilson & Sperber say that relevance relates to the degree of suitability of characteristics that are not only used in grouping but also to compare. Therefore, it can also be said that relevance is used to help the process of grouping and comparing based on indicators of the degree of suitability of the characteristics of a context.(2012)

Based on the description of relevance above, an outline can be drawn that relevance is a representation of information obtained in the field to then be compared from one condition with another, ideal standards or with predetermined standards so that it can be concluded about the degree of conformity of its characteristics between findings in the field with other conditions, ideal standards or with standards that have been set until obtained a statement that the findings in the field are relevant or not yet relevant.

From the results of interviews, document studies and literature studies that have been described, in general, it can be said that when viewed from the context aspect, it shows the relevance between the Transaction Data Recording Program on Restaurant Tax Revenue with the parties involved and existing regulations. Therefore, the indicators for context evaluation in the Transaction Data Recording Program on Restaurant Tax Revenue have been met.

## **2) Input Evaluation**

Input evaluation provides data to determine how resources can be used to achieve program objectives. Resources included are program strategies, socialization implementation for users of transaction data recording devices, and financial resources (*budget*) for funding that can facilitate the effectiveness of a program implementation. In addition, information systems and technology in implementation are no less important. So in the evaluation of *inputs that need to be considered, namely program strategy, socialization, budget and information systems and technology.*

As described in Chapter IV, BPKPAD Banjar Regency prepares a *Road Map* in each year of installation of transaction data recording devices. This Road Map consists of 3 (three) stages, namely:

### **a) Taxpayer identification**

This stage is in the form of data collection and mapping of taxpayers. The team will examine local tax ownership and compliance by taxpayers as well as potential taxes to be obtained based on payment data by taxpayers.

### **b) Taxpayer cash register survey**

This stage was carried out jointly between the team from BPKPAD Banjar Regency and vendor technicians. This stage aims to determine the type of transaction data recording device that will be installed according to the characteristics of the cashier at the place of business.

### **c) Socialization**

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According to David, strategy is a means along with long-term goals to be achieved. Strategy is important for the survival of an organization to achieve organizational goals or objectives effectively and efficiently. The organization must be able to face every problem or obstacle that comes from within or from outside. Through (2011)*Road Map In the Field of Regional Revenue Control and Development*, it can be said that BPKPAD Banjar Regency already has a strategy for implementing the Transaction Data Recording Program on Restaurant Tax Revenue. BPKPAD Banjar Regency has carried out socialization to taxpayers to support the success of the Program Recording of Transaction Data on Restaurant Tax Revenue. This is also stated in Regent Regulation Number 17 of 2020 concerning the Implementation of an Online System for Hotel Tax Payment Transaction Data, Restaurant Tax and Entertainment Tax Part Three, namely Procedures for Installing Taxpayer Business Transaction Data Recording Tools and/or Systems. In particular, Articles 7 and 8 regulate these socialization activities.

Socialization is carried out 2 (two) times. At the time of the first socialization, taxpayers were gathered to be briefed on what are the uses, benefits and workings of transaction data recording devices. Then the second socialization is carried out at the time of installation of the tool, where the Vendor will install a transaction data recording device on the taxpayer's cash register accompanied by representatives of BPKPAD Banjar Regency as well as the vendor trains the cashier to operate the tool. This socialization is also considered effective according to taxpayers who have carried out the installation of transaction data recording devices because they immediately practice how to operate the tool, especially those with the type of *Payment Online Server (POS) System*.

Socialization according to the Big Dictionary Indonesian means an effort to socialize something so that it becomes known, understood, lived by the community. In general, the notion of socialization is a teaching-learning process in behaving in society through the cultivation of values, habits, and rules in behaving in society. With the socialization process, a person can know, understand and carry out their rights and obligations based on their respective status roles according to the culture of society. Based on the understanding of socialization above and what has been carried out in the field, it can be concluded that BPKAD Banjar Regency has carried out socialization in this Transaction Data Recording Program well.

In terms of the budget for the Transaction Data Recording Program on Restaurant Tax Revenue implemented by BPKPAD Banjar Regency, Regent Regulation Number 17 of 2020 stipulates that all costs incurred as a result of the enactment of the regulation are charged to the Banjar Regency Regional Revenue and Expenditure Budget and other legal and non-binding sources in accordance with the provisions of laws and regulations.

In its implementation from 2020 until now, all transaction data recording equipment financing is carried out by Bank Kalsel Martapura Branch through a rental system to vendors. This is stated in the Cooperation Agreement between the Regional Revenue Agency of Banjar Regency and PT. South Kalimantan Regional Development Bank Number 003/PKS/BAPENDA/2020 03/UMP-MTP/2020 Article 6 Paragraph 2 Obligations of the Second Party, where it is stated that Bank Kalsel Martapura Branch is obliged to pay the rental fee for the Business Transaction Data Recorder installed and

active on the Taxpayer in accordance with the rental price and internet fees determined by the vendor so that costs outside the rental and internet fees are beyond the authority of the Second Party.

Selection of financial resources through cooperation with PT. The South Kalimantan Regional Development Bank is considered effective and efficient because BPKPAD Banjar Regency does not need to budget funds for transaction data recording equipment rental. Bank Kalsel Martapura Branch which is acting on behalf of PT. The South Kalimantan Regional Development Bank also benefits because it is the party responsible for managing the Regional General Cash Account of Banjar Regency which is the destination recipient account for bill payment transactions or delegation of regional tax payments.

However, based on table 1.1, it is known that the achievement of restaurant tax realization from taxpayers who use transaction data recording devices reached 78.16% in 2021 and 88.14% in 2022. Through this achievement, BPKPAD Banjar Regency should be able to see opportunities and potential increases in restaurant tax realization if transaction data recording devices are used massively. Currently, the rental fee for a transaction data recording device provided by one of the vendors is Rp. 400,000.00 per month. This rental price can be said to be relatively cheap because *maintenance costs* are borne by the vendor.

The information system in the Transaction Data Recording Program on Restaurant Tax Revenue has used an integrated online *and real-time information system between the dashboard at BPKPAD Banjar Regency and the transaction data recording device for taxpayers.*

Then, information technology in the form of transaction data recording devices installed was adjusted to the cash register machine used by taxpayers. There are 3 (three) types of tools used, namely *Interceptor Box, Client Reader /Tapping Apps and Payment Online Server (POS) System.* According to Hall, information systems have the basic purpose of supporting the provision function ((2007)*Stewardship*) management, support management decision making, and support the company's daily operations.

This is in accordance with the evaluation results because BPKPAD Banjar Regency has utilized information systems and technology to support the implementation of the Transaction Data Recording Program. BPKPAD Banjar Regency uses *a dashboard* to monitor and supervise taxpayers *online* and uses transaction data recording tools that are adjusted to the criteria for using the cashier system for taxpayers.

However, findings in the field obtained data that many transaction data recording devices were incompatible with taxpayer cash registers and had to be uninstalled. It is known that as many as 20 transaction data recording devices must be discontinued. This is because one vendor is less competent and the transaction data recording tool owned is less *up to date and* there are minimal technicians for equipment maintenance and repair.

So, it can be concluded that both program strategy, socialization, financial resources (*budget*) as well as information systems and technology related to the implementation of the Transaction Data Recording Program on Restaurant Tax Revenue have met the criteria set in the program success indicators and strongly support the implementation of this program.

### **3) Process Evaluation**

Process evaluation regarding the operation and utilization of information systems for security, maintenance, and monitoring of data as well as the ability of BPKPAD Banjar District personnel to supervise. So in the evaluation of this process, what is important is that the implementation of the Transaction Data Recording Program on Restaurant Tax Revenue takes place properly and can be controlled.

As previously explained, the vendor provides information systems and technology in the Transaction Data Recording Program. The information system for this program is in the form of a *dashboard* that can display sales transaction data online and *realtime*. In addition, the *dashboard* can also show taxpayer turnover reports based on the day, month and year of the transaction. This *dashboard* also displays the status of the use of transaction data recording devices by taxpayers, namely *online* and *offline*. This certainly greatly facilitates BPKPAD Banjar Regency, especially the Regional Revenue Control and Development Sector in carrying out one of its duties, namely carrying out supervision and checking taxpayer compliance with regional taxes. BPKPAD Banjar District personnel can reduce the intensity of field activities because monitoring can be done from the workplace.

Furthermore, based on the Cooperation Agreement, it is known that the ownership status of transaction data recording devices is in the form of equipment rental. Therefore, system maintenance and information technology are the responsibility of vendors including *data backup* and *server capacity*. This can also improve service performance by BPKPAD Banjar Regency because it can focus services on taxpayers.

Related to Human Resources, if for monitoring Transaction Data Recording Program data through the *dashboard*, 2 personnel are deployed. This amount is considered quite effective and efficient because currently there are not enough taxpayers who use transaction data recording devices in Banjar Regency. It is known that until September 2023, the number of transaction data recording devices used is 79 devices of which 71 tools are used by restaurant taxpayers.

However, in the future the need for personnel will increase considering this program continues and the addition of 25 transaction data recording devices at the end of 2023. The BPKPAD Banjar Regency must anticipate this considering that if personnel must be deployed to the field, the Human Resources owned by BPKPAD Banjar Regency are currently considered insufficient. This is related to the many other types of taxes that need to be monitored and the vast area of Banjar Regency.

Based on the description above, the results of the process evaluation with indicators of information system utilization and control as well as the ability of BPKPAD personnel in Banjar Regency to supervise have been well fulfilled to support the success of the Transaction Data Recording Program on Restaurant Tax Revenue in Banjar Regency.

### **4) Product Evaluation**

Product evaluation is basically interpreting program achievements during implementation and at the end of the program. The results of program activities, namely in the form of reports from the system as a comparison with reports and realization by taxpayers are

*outputs* obtained from the implementation of the Transaction Data Recording Program activities in Restaurant Tax Revenue. In addition, the achievement of the number of transaction data recording devices that have been installed and the satisfaction and participation of taxpayers are also *outputs* of this program.

During program implementation, reports from the *monitoring dashboard* can be used as a comparison with reports by taxpayers. This report will also be used as the basis for reconciliation by BPKPAD Banjar Regency if there is a discrepancy with the taxpayer's report or deposit. Based on reports from the *dashboard*, it is also known how much turnover a business gets per month and its suitability with the reports that have been reported so far.

Through the use of transaction data recording devices, the data reconciliation process between taxpayer reports and *monitoring dashboards* should be carried out at the beginning of the month without having to wait for taxpayers to pay their taxes. If the data is the same, the taxpayer can report the Regional Tax Return (SPTPD) and pay the tax.

However, in the field, taxpayers directly pay taxes to the Regional General Cash Account or report the amount of turnover to the BPKPAD Banjar Regency service. Then the officer in the service who will confirm with the Regional Revenue Control and Development Division the suitability of the tax with the *monitoring dashboard report*.

Furthermore, the achievement of the Transaction Data Recording Program is reviewed from the results of the percentage of success in installing transaction data recording devices. Of the total transaction data recording devices provided by Bank Kalsel Martapura Branch during the period 2020 to 2022, 99 devices have been installed or reached 100% of the installation target.

Taxpayer satisfaction with the services of officers of the Transaction Data Recording Program on Restaurant Tax Revenue also needs to be considered because it can be an evaluation material about service to the community. Community satisfaction is an assessment of whether during the implementation the standards for the implementation of these activities have been met. The participation of taxpayers is also a positive impact on the existence of the Transaction Data Recording Program, especially in Banjar Regency. The two taxpayers who are the object of research expect that the Transaction Data Recording Program on Restaurant Tax Revenue will continue to be implemented and evaluated optimally.

The Transaction Data Recording Program on Restaurant Tax Revenue has a good impact on taxpayers in accordance with the purpose of the program. Taxpayers are more aware of the importance of honesty and order in the field of taxation, aware of the benefits obtained from recording transaction data for the sustainability of their business, and aware of the importance of taxes for regional development.

Based on the description above, it can be said that the success indicators of the program in product evaluation have been met, namely the availability of reports from the system as a comparison with taxpayer reports, the achievement of the target of installing transaction data recording devices and the satisfaction and participation of taxpayers.

## ***Evaluation of Transaction Data Recording Program on Restaurant Tax Revenue in Banjar Regency Using CIPP Model***

### **Conclusion**

Based on the results of the analysis and discussion of research on the evaluation of the Transaction Data Recording Program on Restaurant Tax Revenue in Banjar Regency, all aspects of the program components, namely *context*, *input*, *process*, and *product* have been carried out well and run according to expectations and provide useful results. Therefore, the decision on the sustainability of the implementation of this program is to continue the program

However, in the *input aspect*, there are shortcomings in financial resources, namely the dependence on equipment rental costs from Bank South Kalimantan and on information systems and technology, namely the number of transaction data recording devices that are not compatible with taxpayer cash registers. In the *process aspect*, although the number of personnel currently owned is sufficient to supervise, in the future the development of the use of data recording devices will continue to grow. Furthermore, in the *product aspect*, data reconciliation between *the monitoring dashboard* and taxpayer reports tends to be carried out late.

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