

Effect of collection strategies on the collection effectiveness of the Tax Administration Service of Trujillo -SATT

Efecto de las estrategias de cobranza en la efectividad en la recaudación del Servicio de Administración Tributaria de Trujillo -SATT

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ABSTRACT

The present research aimed at proposing the application of collection strategies to increase the effectiveness in the Collection of the Tax Administration Service of Trujillo-SATT. Currently, the organization is a national leader within the context of similar institutions, and its strategic objective, from a financial perspective, is to maintain that leadership through innovation and creativity in collection strategies with a scientific base increasingly consistent with the Development and dynamism of the national macroeconomic environment. The methodology used in the research corresponds to a quasi-experimental design with the application of surveys and interviews. Relevant aspects in the collection management are analyzed to identify the correct measures and those that are not meeting their efficiency objectives in Tax Collection. Concluding, that through the execution of this proposal, it will be possible to achieve a greater effectiveness in the Tax Collection, as well as to improve its main critical points, providing a better service, and achieve absolute leadership, bringing a better relationship between the administration and the administered.

Key words: Strategies, Effectiveness, Collection, Administration, Tax.

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RESUMEN

El presente trabajo de investigación tuvo como objetivo proponer la aplicación de estrategias de cobranza para aumentar la efectividad en la recaudación del Servicio de Administración Tributaria de Trujillo-SATT. Actualmente, la organización es líder a nivel nacional dentro del contexto de instituciones similares, siendo su objetivo estratégico, desde perspectiva financiera, mantener ese liderazgo a través de la innovación y creatividad en las estrategias de recaudación con una base científica cada vez más coherente con el desarrollo y dinamismo del entorno macroeconómico nacional. La metodología empleada en la investigación corresponde a un diseño cuasi-experimental con aplicación de encuestas y entrevistas. Se analizan aspectos relevantes en la gestión de cobranzas para identificar las medidas acertadas y aquellas que no están cumpliendo sus objetivos de eficiencia en Recaudación Tributaria. Concluyendo que, mediante la ejecución de la presente propuesta, se permitirán lograr una mayor efectividad en la Recaudación Tributaria, así también permitirá mejorar sus principales puntos críticos, brindando un mejor servicio, y lograr un liderazgo absoluto llevando una mejor relación entre la administración y el administrado.

Palabras clave: Estrategias, Efectividad, Recaudación, Administración, Tributaria.

INTRODUCTION

Tax administration has its origin in the birth of taxes, in Peru it is known that they have existed since pre-Columbian times, then the Inca period, followed by colonial and republican times. Every tax system is based on the legislation created by the country of origin, this must comply with the Political Constitution, which is the highest law in democratic republics (Parra, Parra and Lucio, 2019). Governments to fulfill their functions of maintaining public order, ensuring national defense and fulfilling social purposes implement a system of taxes that need to be administered. Through taxes, citizens contribute to the support of the State, since it requires financial resources to achieve its purposes (Rodríguez, 2019).

The tax system is organized at three levels: national, regional and local; and since there is a collection function in the governments, entities specialized in the administration of taxes have been organized. The state has created the National Superintendence of Tax Administration (SUNAT) to administer the taxes collected by the public treasury; and in the case of local governments (municipalities), the Tax Administration Service (SAT) has been created, which changes its name depending on the municipality to which it belongs; in the province of Trujillo it is called the Trujillo Tax Administration Service (SATT) (SATT, 2020).

Local governments have been gaining prominence as promoters of development, efforts have been multiplied to implement economic development processes in various localities in Latin America. (Román, Loarte and Larrea, 2018), However, like many institutions in our country, the Provincial Municipality of Trujillo had been facing serious economic-financial problems that limited its normal development. From the point of view of the income it received, it had a lower allocation of direct resources from the General Budget of the Republic and the income it received from tax collection, despite having increased compared to previous dates, was still insufficient. According to Santos (1988), the

excessive growth of cities, without any planning to regulate them, has generated disorder, densely built sectors, highly inhabited and with numerous activities. (Lupera, Moscoso and Guerrero, 2018).

The Tax Administration Service of Trujillo - SATT, is a Decentralized Public Body of the Provincial Municipality of Trujillo, with legal status of Internal Public Law and with administrative, economic, budgetary and financial autonomy; its purpose is to organize and execute the administration, inspection and collection of all tax and non-tax revenues of the Provincial Municipality of Trujillo, in order to achieve the projected goal and, by trying to increase tax collection.

Currently, there is a department in charge of the collection of Municipal Taxes: The Department of Collection and Debt Control, executing its own procedures and processes in order to improve the achievement of the collection goals planned for each month. To date, the collection and debt control department is mainly engaged in three specific activities: ordinary collection (internal and external collection), securities management and coercive collection.

The SATT in its daily work and commitment to continuous improvement, permanently seeks to innovate mechanisms that allow it to continue collecting municipal taxes, however, there are certain weaknesses that prevent improving the level of collection, such as many taxpayers who are not yet registered, which evade their tax commitment, likewise, there are taxpayers who make changes in their properties and do not declare; On the other hand, there is no exact data available to validate the data of taxpayers already registered, which makes it difficult to enforce the debt they have, in some cases even leading to the prescription of the debt. For Alain Touraine, modernization indicates the capacity of a social system to produce modernity, as well as the willingness of social or political actors to transform society. (Cruz and López, 2020) The political economy approach starts from the idea that taxes are a political inconvenience, since being unpopular by nature, they demand consensus building between government and society. (Gutiérrez, 2018).

Similarly, it should be considered that taxpayers in Trujillo do not have an adequate tax culture, since they do not take into account that taxation is not only a legal obligation, but a duty of each person before society, which will contribute to the state's ability to comply with its constitutional obligation to ensure the common good and provide the population with the basic services it requires, mainly from the taxes paid by taxpayers (Bugos, 2007). This has caused the SATT to maintain high delinquency rates, which makes it necessary to establish joint strategies to minimize the difficulties encountered in order to increase the levels of daily, weekly and monthly collection.

Failure to comply with an obligation is legally called delinquency, and therefore a debtor who delays in his payment obligation is considered delinquent. In 2013, SATT administered taxes with an average delinquency rate of 53.1%, with vehicle tax having the highest delinquency rate (63.5%), followed by citizen security (60.9%).

It should also be taken into account that both the population and the rulers should be concerned about community development through the payment of their taxes, it is

clearly an economic activity that drives the growth of a locality, so that it values the natural and cultural resources. (Garcia and Malucín, 2018). For Ander Egg (1992), community is an organized grouping of people who perceive themselves as a social unit whose elements participate in a common objective or function, with awareness of belonging, located in a certain geographical area. (Cruz and López, 2020, Benites, A., Marín, D. and Cuenca, M., 2020). Community management brings about actions, such as knowledge of reality, prioritization of needs, planning, decision making and execution of tasks in the achievement of certain purposes that change reality. (Correa, Zaruma and Medina, 2020). Therefore, the following question is posed: How do collection strategies affect the effectiveness of the tax collection service of the Provincial Municipality of Trujillo, Tax Administration Service of Trujillo-SATT in 2014?

Villar (2012) published his doctoral thesis "La recaudación de Tributos en España: incidencia y eficiencia territorial", at the University of Granada. It analyzes tax collection from the perspective of the territorial location of the taxpayer's property, concluding that the real economic dynamism generated in each municipality is not related to the level of revenue obtained but to the number of taxpayers who pay their taxes.

He also presented (De la Torre, 2014), which studied municipal revenue collection from the perspective of management strategies of Mexican municipalities. The study compares the management results in six municipalities in the state of San Luis Potosi, Mexico; with the objective of investigating and knowing the influence that the municipal reform of 1983, had on the creation and strengthening of the management capacity of local governments. The research concludes by affirming that the reforms implemented in the municipalities did not achieve their intended goals due to the resistance of the organizational culture that had been in place for decades.

As a result of the low collection in the municipalities, several studies have been conducted to reverse it. Thus, the Universidad Autónoma del Perú published the Strategic Tax Collection Plan to Improve the Management of the District Municipality of San Juan de Miraflores (Sernaqué and Saldaña, 2015), identifying strategies for communication, improvement of tax culture, reduction of fines and incentives for taxpayers. They conclude that there is an imperative to reorganize the collection system in a specialized entity to improve collection levels (Oliver, 2016).

Similarly, Panchana and Cochea (2018), presented their article where they develop a study and analysis of the revenues of the Municipal Decentralized Autonomous Government of Salinas (GADMS) and its impact on public investment in the canton, during the period 2007-2012. The results indicate that the GADMS lacks fiscal discipline, fails to comply with legal provisions regarding: valuation of urban and rural property, revision of operating rates of tourist establishments and others, which generates a shortage of resources to meet the needs demanded by the population such as sewage service, solid waste collection (garbage), maintenance of certain areas of environmental pollution.

The increase in delinquency that represents the main sources of financing of the Municipalities, since it constitutes a necessity when the municipalities are not able to

manage their own resources. This task falls on the SATT and therefore it has to improve its tax administration systems to contribute to increase the effectiveness and efficiency of tax management, without harming the rights of those administered (Von Haldenwang et al., 2009). It is important to pay taxes to municipalities, since they contribute to the progress of localities; thanks to the payments it is possible to invest in better public services or projects for site improvements (García, 2016). According to, Rojas, Herrera and Gonzáles (2019). The increase in the tax burden in order to achieve greater collection allows financing public policies in education, health and shortening the structural deficit of the fiscal accounts.

Therefore, this research is aimed at determining collection strategies appropriate to the current environment to be applied by the Tax Administration Service of Trujillo, in order to increase the effectiveness of tax collection, which will allow an analysis within the Department of Collection and Debt Control of the SATT in order to measure the collection and collection actions in a more efficient and planned way.

MATERIALS AND METHODS

The type of research is descriptive-explanatory, since it is based on the method of direct and indirect observation of the object of study, seeking to explain the existing relationship between the study variables. The research design corresponds to a non-experimental design, there was no manipulation of the study variables, and due to the time of data collection it is a study.

The population was constituted by the total number of taxpayer codes generating tax charge in the periods 2013 and 2014, with a total of $N=65,554$ taxpayer codes. A number of taxpayer codes studied by the relevant charge of their debt was considered, which is equivalent to $n=382$ taxpayer codes.

The technique used for data collection corresponds to the survey and documentary analysis, with the questionnaire and notes as instruments. Since the historical information is not only archived physically, but also virtually, the documentary analysis is supported by computer techniques for the search of information. The observation technique was also used in order to record behaviors and attitudes of the institution's workers, information that was recorded on observation sheets.

The reliability of the instruments was evaluated through the Expert Judgment method: V - Aiken; with a score of acceptable (0.85) and the validity of the instrument by means of the expert judgment method from whom a favorable opinion was obtained.

The following techniques were applied for data processing:

Ordering and classification. It was applied to have information with the sequence and order that is necessary for it to be adequately understood and interpreted.

Manual recording. Most of the theorizations were obtained from libraries where photocopying is not allowed, but only manual recording of the main aspects.

Computerized process with excel. It was used to organize the information, obtain calculations and results that are presented in this report.

To measure the collection strategy, a questionnaire was used to measure the following dimensions: Compliance with strategic objectives within Value Management, internal and external information and coercive collection; training and citizen awareness. The following indicators were used: No. of proposed and executed directives, No. of training courses and No. of awareness campaigns.

To measure the effectiveness of the SATT's collection system, a questionnaire was used, contemplating the following dimensions: taxes, excise taxes and fines. The indicator used was the delinquency rate.

The procedure for the development of the research followed the following logical sequence: carrying out a situational diagnosis of the Tax Administration Service of Trujillo (SATT); identifying the problems of the Collection and Debt Control Department of the Tax Administration Service of Trujillo; carrying out an analysis to evaluate the effectiveness of the collection strategies currently applied in the Tax Administration Service of Trujillo, in order to identify the implications they have on tax collection; application of strategies to increase the effectiveness of the collection management of the Collection and Debt Control Department of the Trujillo Tax Administration Service and validation of the increase in the effectiveness of the collection management of the Collection and Debt Control Department of the Trujillo Tax Administration Service.

RESULTS

After conducting a documentary analysis, a situational analysis of SATT, internal analysis, organizational structure and description of the operations performed were carried out. The following results were obtained:

The Tax Administration Service of Trujillo - SATT, as of 2013 collected S/. 91,846,842 million Nuevos Soles (S/. 91,846,842 million Nuevos Soles) in respect of the overall MPT/SATT tax collection (including SATT's own revenues), distributed as follows:

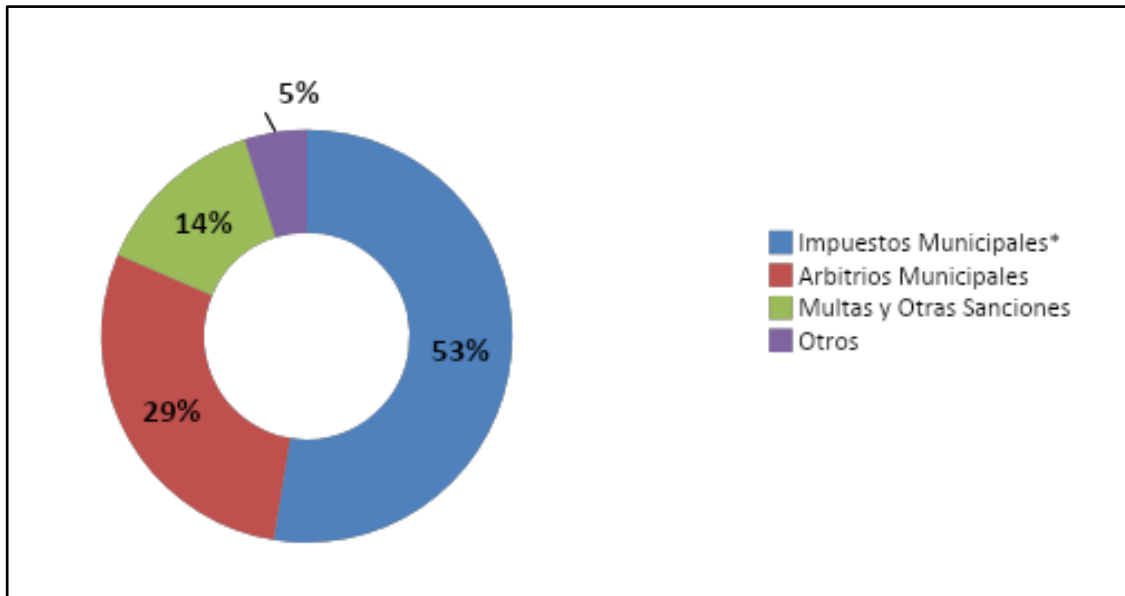


Figure 1. Percentage Composition of Annual Collection 2013

The average composition of 2013 collections (Figure 1) was approximately 53% Municipal Taxes, 29% Municipal Assessments, 14% Fines and Other Tax and Non-Tax Penalties and 5% Other operations or fees, duties.

With respect to the monthly income for each category (Figure 2), it can be seen that the months of greatest collection are: March, July and December, where the tax returns are generated and distributed, and in the last two months, municipal ordinances are generated where the taxpayer benefits from the amnesty of interest on the outstanding debt of the year prior to the fiscal year and a raffle of household appliances and a car, rewarding the Punctual Taxpayer, this type of collection strategies are executed by the municipalities of the Province of Trujillo to increase their collection and to meet their goals.

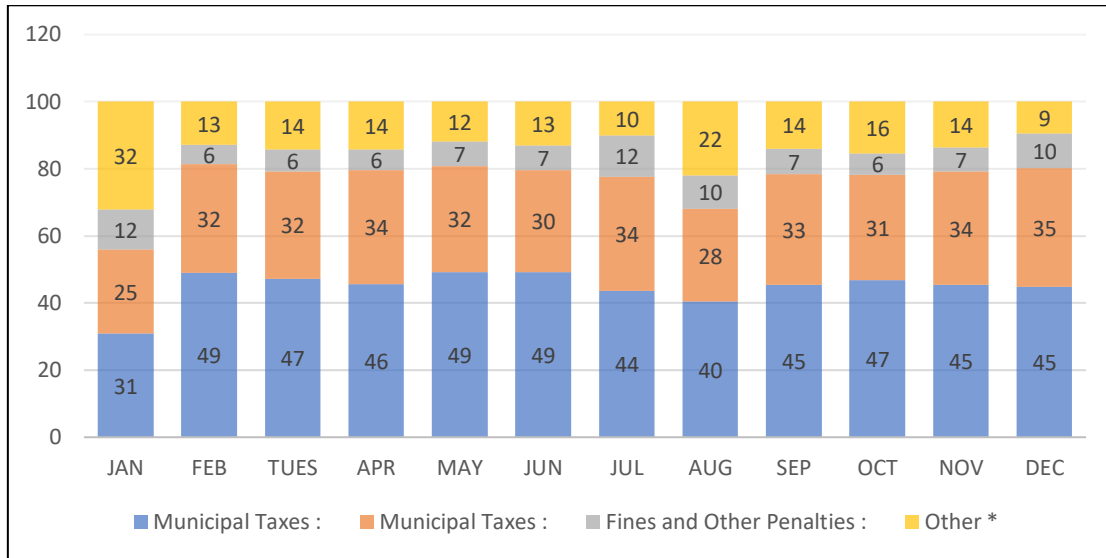


Figure 2. Percentage composition of monthly collections for fiscal year 2013

Municipal taxes are taxes established by Law, their compliance does not originate a Service consideration, since the tax serves to finance Indivisible Public Services; that is to say, without a singularly identifiable beneficiary.

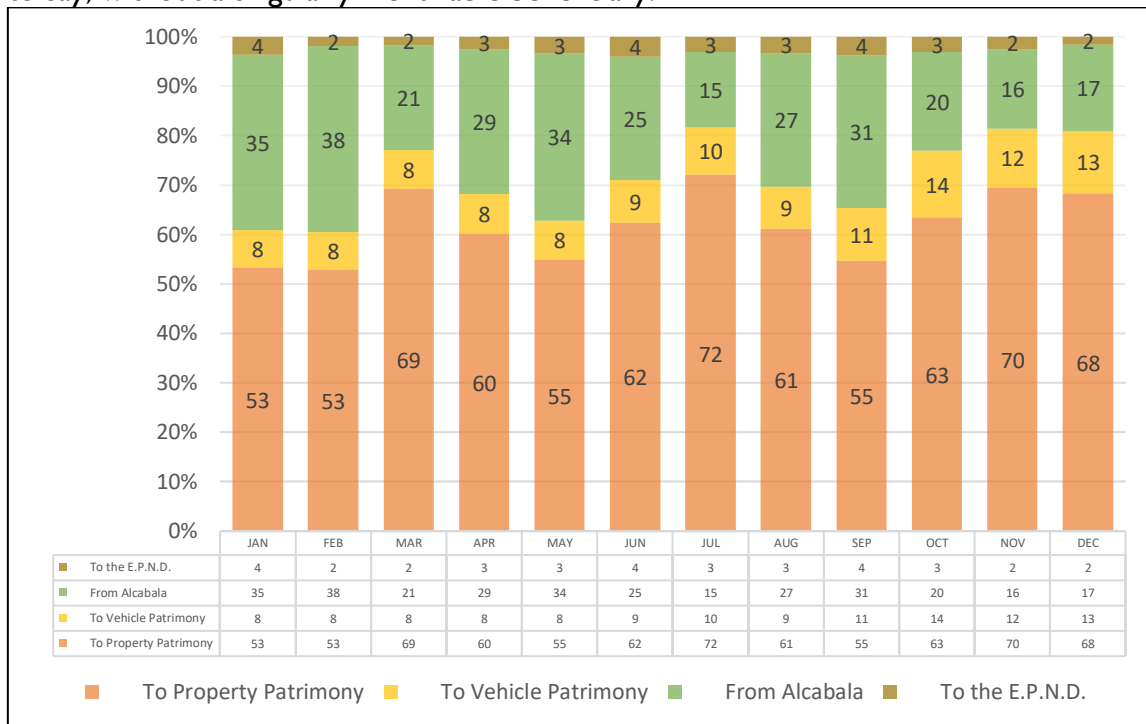


Figure 3. Percentage composition of monthly municipal tax collections, 2013 fiscal year

According to the information shown in Figure 3, the highest percentage of revenue from tax collection is constituted by property tax, with variations within a range of 53% to 72% in the period 2013

With respect to municipal taxes, these are the fees for the provision or maintenance of a public service individualized to the taxpayer, shall be calculated within the last quarter of each fiscal year prior to that of its application, based on the effective cost of the service to be provided. (MEF, 2015). Among them are public cleaning, green areas and citizen security. (Figure 4)

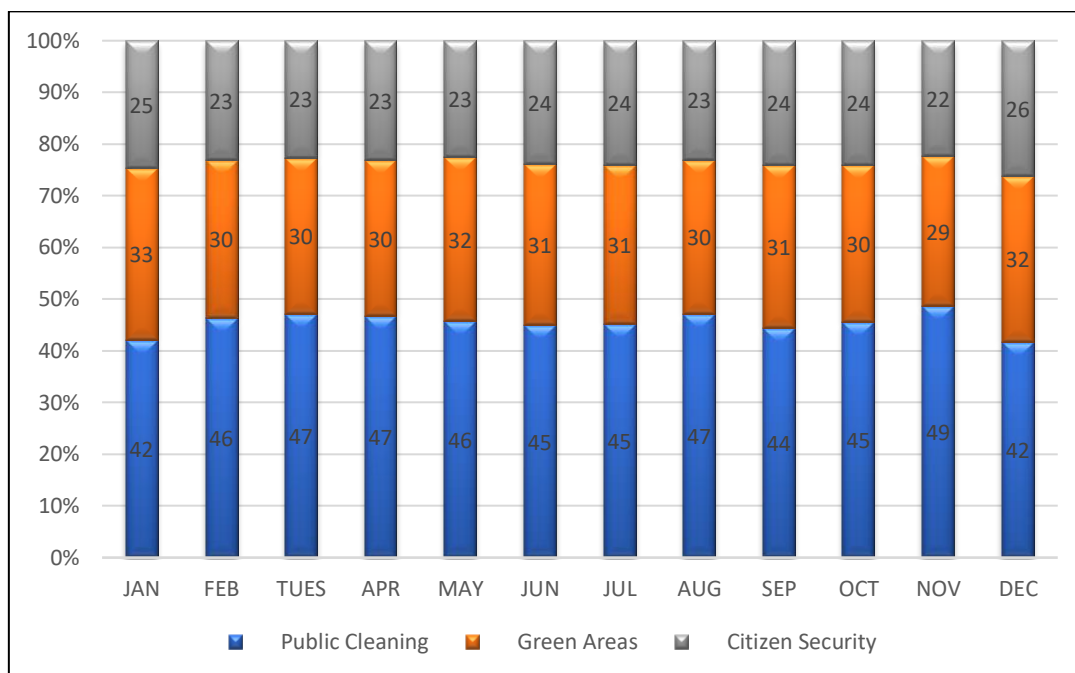


Figure 4. Percentage composition of monthly tax collection, 2013 fiscal year

Fines and other sanctions are pecuniary sanctions that consist of the payment of a sum of money and are derived from the verification of the commission of a conduct that contravenes administrative provisions of municipal competence. Traffic infractions are the main source of revenue for the SATT, including tax, administrative, traffic and transportation fines. (Figure 5)

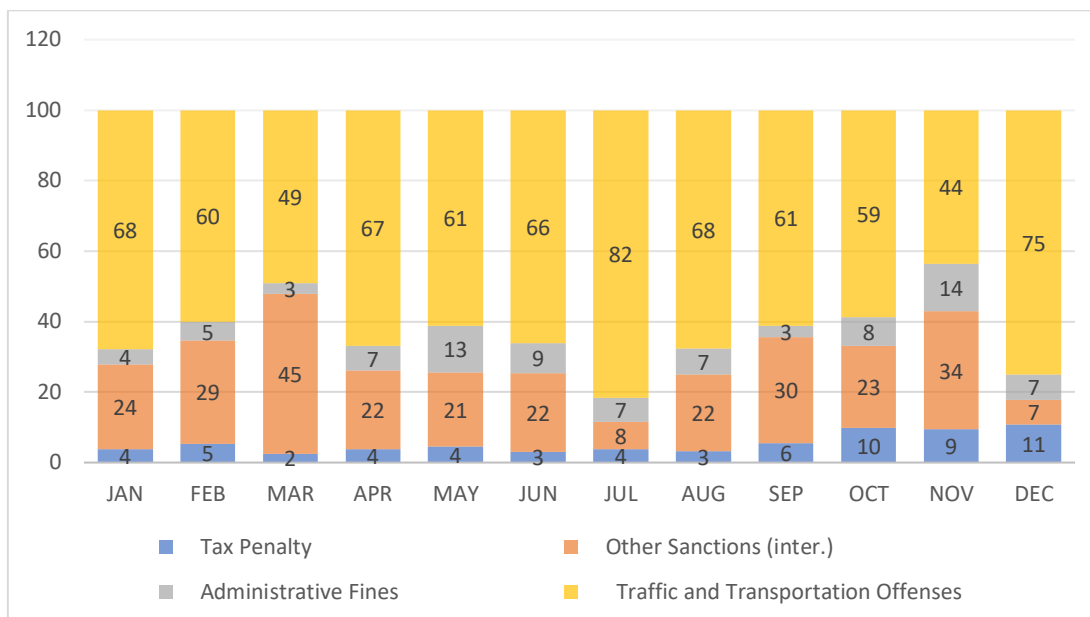


Figure 5. Percentage composition of the collection of fines and other penalties, 2013

The total accumulated delinquency for tax debt (Public Cleaning and Green Areas and Property and Vehicle Taxes) for the 2013 period represented 53.1% of the total number of taxpayers. (Table I)

Table I. Delinquency rate by tax type

Tribute	Delinquencies
Property Tax	47,9
Public Cleansing	52,4
Green Areas	58,2
Citizen Security	60,9
Vehicle Tax	63,5
Total	53,1

Source: SATT

The Collection Management involves the Ordinary Management: Securities Management, Internal Collection Management and External Collection Management; and Coactive Management. Therefore, the measurement of effectiveness was made for all the aforementioned management.

The expected results and those achieved by the collection management of the Collection and Debt Control Department are shown below (Table 2):

Table 2. *Expected and achieved results of Collection Management 2013*

CONCEPT	EXPECTED	REACHED
Municipal Taxes	S/. 38,663,125.60	S/. 44,079,848.74
Municipal Taxes	S/. 27,475,958.40	S/. 27,071,539.55
Fines and Other Penalties	S/. 7,182,357.60	S/. 7,980,590.40
Revenues Costs	S/. 1,926,953.60	S/. 2,583,844.32
Other:* Other	S/. 12,751,604.80	S/. 10,148,863.74
TOTAL	S/. 12,751,604.80	S/. 10,148,863.74

Source: SATT Debt Collection and Control Department

The level of collection effectiveness at the end of 2013 with respect to the goal projected at the beginning of the year, for the main tax items: Municipal Taxes, Municipal Assessments, Fines and Other Penalties, Income from Costs and others. At the end of the year, an effectiveness rate of 60% was achieved.

DISCUSSION

The SATT arose as an alternative to improve municipal tax collection indicators, a trend that occurred at the national level, where each provincial and district municipality organized the collection system as a unit independent from the administrative organization of the municipalities.

In the first years of operation, SATT's objective was to organize and update tax collection information and improve customer service procedures. To this end, it was supported by computer technology and highly trained employees.

In order to achieve its objectives, it was necessary to carry out a process reengineering and together with it develop an organizational culture based on effectiveness, excellence of human talent and social responsibility; principles coined in the Vision of the organization, as proposed by (Aguilar and Flores, 2016), in the study carried out in the Municipality of Puno.

Currently, the SATT is facing new problems due to the growth of the organization and the focus is on the profitability of the municipal collection processes that are managed by the Operations Management, which is made up of the Departments of Information Technology, Registration and Auditing, Collection and Debt Control, and Claims and

Refunds, where efficiency in the level of collection becomes important (Sernaqué and Saldaña, 2015).

Efficiency is also measured in terms of the equipment and software that accompany the organization (Llacctahaman, 2015), currently there is state-of-the-art equipment with its own servers. Management results report that the largest proportion of revenues correspond to municipal taxes between 40 to 49% of revenues. It is also noted that revenues from fines and other penalties represent between 6 and 10% of total revenues. Within tax revenues, the Property Tax represents revenues within the range of 53 to 72%, followed in importance by the Property Tax, which corresponds to 16 to 38% of revenues.

When analyzing the seasonality of monthly property tax collection, the highest collection is in the months of July and December; results that correspond to collection campaigns with tax benefits. These campaigns have allowed us to reach the collection goals set by the Ministry of Economy and Finance for the 2012 period.

With respect to revenue from excise taxes, public cleaning represents between 42 and 47%, as well as traffic and transportation infractions, which represent between 44 and 82% of revenue from fines and penalties.

The efficiency of the collection system is evaluated in terms of the rate of delinquency in the payment of taxes and excise duties; it was found that on average there is a delinquency rate of 53.1% despite the incentive strategies applied. Due to the particularity of the research, similar works have not been found in libraries of other universities, so we proceeded to collect information from primary sources to establish the frequency of visits to the SATT indicated by taxpayers who have initiated an administrative procedure. Thus, the weekly consultation period is the most frequent, corresponding to 37%, which is attended in 62% of the Platform.

Regarding the management of documentary procedures, 75% of the taxpayers and 25% of the legal representatives carry out these procedures directly, of which 50% of the consultations correspond to collection. In order to achieve its objective, the Trujillo Tax Administration Service must take into account the different collection processes, which are very important for the definition of appropriate strategies for debt recovery, executing effective actions from day one. To this end, SATT's collection management was rated as bad 45%.

The situational analysis to evaluate the effectiveness of the current collection management in the Trujillo Tax Administration Service was done through the application of a questionnaire, where it is generally observed that taxpayers do not agree or there is a lack of tax knowledge of the collection strategies carried out by the Trujillo Tax Administration Service. These results are related to those obtained by Aguilar and Flores (2016); who proposes improving the degree of taxpayer satisfaction to shape a culture of compliance in the payment of taxes and excise duties. When analyzing the data obtained on Delinquency, Property Tax and Collection at the beginning of the research, 60% effectiveness was obtained and when applying the proposed collection strategies,

80% effectiveness was obtained, showing an approximate increase of 20%, with a 56% influence of the low-grade collection strategies.

CONCLUSIONS

Finally, after conducting the study based on the fulfillment of the objectives to demonstrate the hypothesis, it is concluded: In the situational diagnosis of the Trujillo Tax Administration Service, it is shown that the strategies applied in 2013 have not yielded the projected results, as far as collection is concerned. The collection strategies applied are not effective, triggering the search for new collection alternatives to change the taxpayer's payment culture. The main problem of the Collection Strategies applied by the Trujillo Tax Administration Service contributes to a low degree to obtaining Tax Collection, because they generate a negative payment attitude on the part of the taxpayers. The effectiveness of collection management for fiscal year 2013 was approximately 60%, which means that it is not being effective due to the various problems already mentioned. The proposal presented regarding the personalized follow-up of the tax administrator with the tax debtor improves the collection management of the SATT's DRCD, which is reflected in an increase of approximately 20% in its effectiveness compared to fiscal year 2013. Effectiveness shows results over a period of time, as opposed to efficiency which allows for a procedure to be carried out to maintain results over time.

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