THE EFFECT OF COORDINATION AND COMMUNICATION OF SUB-DISTRICT HEADS ON THE EFFECTIVENESS OF VILLAGE/URBAN VILLAGE PERFORMANCE IN INCREASING PBB REVENUE IN SEI SUKA DISTRICT, BATU BARA REGENCY

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ABSTRACT

Abstract: This study aims to identify and analyze the influence of coordination and communication on the performance effectiveness of villages/urban wards in increasing Land and Building Tax (PBB) revenue in Sei Suka Subdistrict, Batu Bara Regency. The background of this research is based on the important role of subdistrict governments—particularly the subdistrict head—in coordinating and communicating strategic programs related to optimizing PBB revenue at the village/urban village level. This research uses a descriptive quantitative method with a survey approach, in which data were collected through questionnaires distributed to 38 respondents consisting of village/ urban village officials and subdistrict personnel. Data was analyzed using SPSS 27. The results show that, partially, the coordination carried out by the subdistrict head does not significantly influence the performance effectiveness of villages/ urban village in increasing PBB revenue. In contrast, communication has a positive and significant effect on performance effectiveness. These findings indicate that the success in increasing PBB revenue is more strongly determined by the quality of communication between subdistrict and village/kelurahan actors than by formal coordination mechanisms that have been previously implemented. Simultaneously, coordination and communication together have a positive and significant impact on the effectiveness of village/ urban village performance. This suggests that although coordination alone does not have a significant effect, when combined with effective communication, both variables can drive improvements in village/ urban village apparatus performance. Strengthening effective communication and developing a more dynamic coordination model need to be a focus in strategies to increase PBB revenue at the local level.
Keywords: Coordination, Communication, Performance Effectiveness, Land and Building Tax

Abstrak: Penelitian ini bertujuan untuk mengetahui dan menganalisis pengaruh koordinasi dan komunikasi terhadap efektivitas kinerja desa/kelurahan dalam peningkatan penerimaan Pajak Bumi dan Bangunan (PBB) di Kecamatan Sei Suka Kabupaten Batu Bara. Latar belakang penelitian ini adalah pentingnya peran pemerintah kecamatan, khususnya camat, dalam mengoordinasikan dan mengkomunikasikan program-program strategis terkait optimalisasi penerimaan PBB di tingkat desa/kelurahan. Penelitian ini menggunakan metode deskriptif kuantitatif dengan pendekatan survei, yang pengumpulan datanya dilakukan melalui penyebaran kuesioner kepada 38 responden yang terdiri dari aparat desa/kelurahan dan aparat kecamatan. Analisis data menggunakan SPSS 27. Hasil penelitian menunjukkan bahwa secara parsial koordinasi yang dilakukan oleh camat tidak berpengaruh signifikan terhadap efektivitas kinerja desa/kelurahan dalam peningkatan penerimaan PBB. Sebaliknya komunikasi berpengaruh positif dan signifikan terhadap efektivitas kinerja. Temuan ini menunjukkan bahwa keberhasilan dalam peningkatan penerimaan PBB lebih ditentukan oleh kualitas komunikasi antara pelaku kecamatan dengan desa/kelurahan dibandingkan dengan mekanisme koordinasi formal yang selama ini telah dilaksanakan. Secara simultan koordinasi dan komunikasi secara bersama-sama berpengaruh positif dan signifikan terhadap efektivitas kinerja desa/kelurahan. Hal ini menunjukkan bahwa meskipun koordinasi saja tidak memberikan pengaruh yang signifikan, namun jika dipadukan dengan komunikasi yang efektif, kedua variabel tersebut dapat mendorong peningkatan kinerja aparatur

desa/kelurahan. Penguatan komunikasi yang efektif dan pengembangan model koordinasi yang lebih dinamis perlu menjadi fokus dalam strategi peningkatan penerimaan PBB di tingkat daerah.
Kata Kunci: Koordinasi, Komunikasi, Efektivitas Kinerja, Pajak Bumi dan Bangunan

INTRODUCTION

In the context of fiscal decentralization implemented in Indonesia, Land and Building Tax (PBB) is one of the important instruments to increase local revenue. PBB contributes directly to the ability of local finances to finance development and better public services. Therefore, the optimization of PBB revenue is a priority for many local governments in order to support fiscal independence and realize sustainable development (2009).

PBB is a local tax whose amount is fully determined by the government. This tax is important for implementing and improving development, as well as increasing prosperity and welfare. The tax is material in nature, namely the amount of tax depends on the condition of the object on property/land and/or building (2019).

PBB is obliged to taxpayers because of the ownership of land and buildings, control, and utilization of the existence of the land and buildings. This tax is levied not for the benefit of individuals but is intended for development in various regions of a country, which is regulated by the central government through the Directorate General of Taxes which in the implementation of payments is assisted by local governments (2021).

Thus, public awareness to pay PBB is very necessary, because with a high level of public awareness, the provision of public facilities can run smoothly as it should. In the use of land and buildings in the jurisdiction of the Republic of Indonesia, the community, especially taxpayers, is obliged to pay PBB for the benefits obtained in the use of land or buildings.

In the Indonesian government system, the sub-district has a strategic role as a liaison between the district / city government and the village. This is in accordance with Law Number 23 of 2014 concerning Regional Government (2014), which stipulates that the sub-district is a district/city regional apparatus tasked with assisting the regional head in carrying out government functions in the sub-district area. The Camat, as the leader of the sub-district, is not only tasked as an administrative coordinator, but also has an important responsibility in ensuring that the implementation of government programs runs effectively at the village/urban village level (2018). The effectiveness of the implementation of increased PBB revenues is highly dependent on the ability of the camat to coordinate and communicate with village/urban village officials as the main implementers. Therefore, increasing PBB revenue depends not only on technical strategies, but also on the quality of coordination between the sub-district and the village/urban village and the communication between the relevant parties. The sub-district head, as the main link between the local government and the villages, has a strategic responsibility to ensure that the villages are able to play their role optimally in increasing PBB revenue.

The effectiveness of village/kelurahan performance is strongly influenced by good coordination among stakeholders and effective communication from superiors, especially the camat. Lack of coordination and communication often causes obstacles in the implementation of regional programs, especially increasing PBB revenue, such as differences in perception, lack of effective communication, or differences in priorities.

In Batu Bara Regency, PBB is a source of local revenue that contributes to the Regional Budget (APBD) which affects the ability of the region to finance planned development programs. Various problems related to PBB revenue are continuously addressed to be able to obtain maximum results and meet the target, but the difficulty in PBB revenue is the low awareness of taxpayers to fulfill their obligations to pay taxes and the unclear residential address of taxpayers. Sei Suka Sub-district in Batu Bara Regency is a clear example of this condition.

Table 1. PBB Revenue of Batu Bara Regency in 2023-2024

No	Kecamatan	Ketetapan Buku 123 Tahun 2023	Realisasi 2023	%	Ketetapan Buku 123 Tahun 2024	Realisasi 2024	%
1	Tanjung Tiram	296.879.464	121.693.436	40,99	358.931.082	256.936.137	71,58
2	Datuk Tanah Datar	438.533.605	173.320.164	39,52	562.885.796	333.094.900	59,18

3	Sei Balai	610.747.403	217.153.566	35,56	736.152.032	399.751.804	54,3
4	Laut Tador	768.001.867	272.694.390	35,51	1.021.428.462	487.128.132	47,69
5	Air Putih	1.804.827.233	580.890.804	32,19	2.283.638.242	1.068.600.233	46,79
6	Datuk Lima Puluh	705.076.951	194.754.766	27,62	931.275.724	403.473.981	43,32
7	Talawi	707.391.745	176.460.785	24,95	882.196.903	372.976.316	42,28
8	Lima Puluh	712.633.731	184.949.195	25,95	967.325.624	400.705.560	41,42
9	Lima Puluh Pesisir	1.143.763.748	241.054.765	21,08	1.068.330.567	381.959.340	35,75
10	Medang Deras	1.552.058.493	261.498.861	16,85	1.382.506.981	489.350.491	35,4
11	Sei Suka	808.113.298	203.649.431	25,2	1.966.971.836	689.473.021	35,05
12	Nibung Hangus	1.219.551.691	233.653.347	19,16	1.512.371.497	427.473.262	28,27
TOTAL		**10.767.579.229**	**2.861.773.510**	**26,58**	**13.674.014.746**	**5.710.923.177**	**41,76**

Sourch: Kecamatan Sei Suka

Land and Building Tax (PBB) revenue in Batu Bara Regency in 2023 and 2024 can be seen in the Histogram diagram Figure 1. In the diagram, it can be seen that PBB revenue in Sei Suka District has increased significantly. However, this increase has not fully reached the predetermined target, so there is still a revenue gap that needs to be pursued.

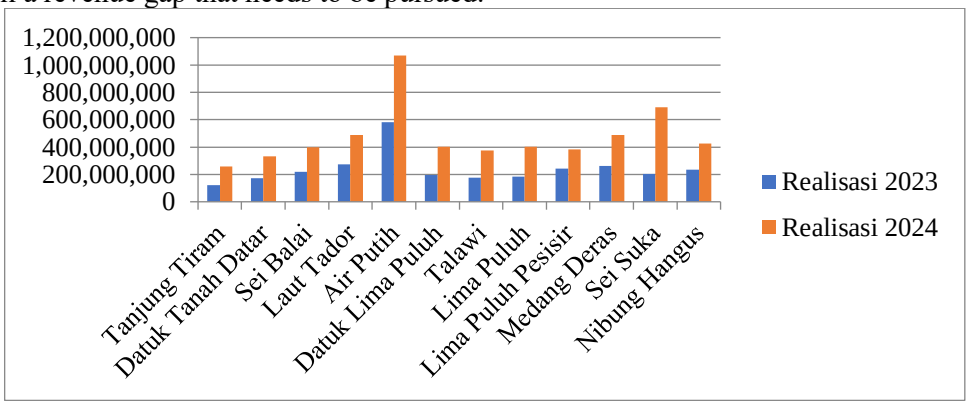

Figure 1
Comparison of PBB Revenue in Batu Bara Regency in 2023-2024

This low realization rate indicates the importance of the sub-district head's role in strengthening coordination and communication to PBB collectors in villages, so this study aims to analyze how coordination and communication carried out by the Sei Suka Sub-district Head has an impact on the effectiveness of the performance of village PBB collectors in increasing PBB revenue. By identifying supporting and inhibiting factors, this study aims to explore the effect of coordination and communication of the sub-district head on the effectiveness of village performance in Sei Suka Sub-district, Batu Bara Regency.

The theoretical framework in this study can use a systems approach, where the camat acts as a leader responsible for integrating policies and operations at the village/kelurahan level. Coordination and communication are independent variables, while the effectiveness of village performance is the dependent variable.

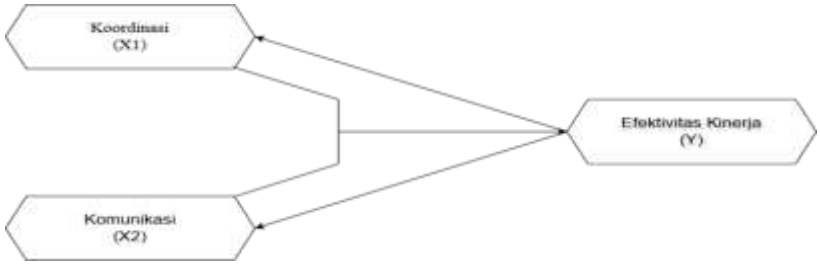

Figure 2
Effect of Coordination and Communication on Performance Effectiveness

Based on the background explanation that has been described, the following hypothesis is formulated:

H_{o1} : There is no effect of coordination on the effectiveness of village/urban village performance
H_{a1} : There is effect of coordination on the effectiveness of village/urban village performance
H_{o2} : There is no effect of communication on the effectiveness of village/urban village performance
H_{a2} : There is effect of communication on the effectiveness of village/urban village performance
H_{o3} : There is no effect of coordination and communication on the effectiveness of village/urban village performance.
H_{a3} : There is effect of coordination and communication on the effectiveness of village/urban village performance.

RESEARCH METHODS

This research was conducted in villages and sub-districts in Sei Suka District, Batu Bara Regency. This research model uses a quantitative research model. According to Sugiyono, quantitative research methods are defined as research methods based on the philosophy of positivism, used to research on certain populations or samples, data collection using research instruments, data analysis is quantitative / statistical, with the aim of testing predetermined hypotheses (2012).

This research uses a descriptive method that aims to describe or describe the properties (characteristics) of a situation or research object carried out through quantitative data collection and analysis and statistical testing. While the nature of this research is to describe and explain related to the position of one variable and its relationship with other variables.

The population targeted in this study is the entire unit related to PBB revenue in Sei Suka District, Batu Bara Regency. Sampling research using non-probability sampling method by means of saturated sampling, where the entire population is used as a sample because the population is relatively small as many as 38 people, namely sub-district officials (6 people), village/urban village head officials (10 people), village/urban village officials (10 people), village/urban village PBB collectors (10 people), and assistants from the Bapenda Office of Batu Bara Regency (2 people).

Data Analysis Methods

Validity Test

The validity test aims to determine whether a questionnaire is valid or not. A questionnaire is said to be valid if the question is able to reveal something that you want to measure in a study. Statement items from an invalid questionnaire, automatically the statement is less relevant to use as an indicator of variable measurement.

The validity test is carried out by comparing the r_{count} value with the r_{table}. The r_{value} here shows the correlation coefficient between the statement items and the total respondent's answer. The significance level is 5% with n = 38, so the r_{table} value is 0.320 (Sugiyono 2012). If r_{count} is positive, and $r_{count} > r_{table}$, then the item is valid, whereas if $r_{count} < r_{table}$, then the item is invalid.

Reliability Test

Reliability test is a statistical method used to measure the extent to which a research instrument produces consistent and reliable results. Reliability shows the stability and consistency of the measurement results if repeated testing is carried out.

The reliability analysis of this study uses Cronbach's Alpha to identify how well the items in the questionnaire relate to one another. A variable is said to be reliable if it provides a Cronbach's Alpha value> 0.60.

Classical Assumption Test

Normality Test

The normality test aims to determine whether the residuals under study are normally distributed or not. The data distribution is not normal there are extreme values of the data taken.

Multicollinearity Test

The presence or absence of multicollinearity between variables can be determined by looking at the value of the variance inflation factor (VIF) of each of the independent variables on the dependent variable (Supriyadi 2014). The decision making is VIF < 10, so there is no multicollinearity and Tolerence> 0,1, so there is no multicollinearity.

Heteroscedasticity Test

This test aims to test whether in the regression model there is an inequality of variance from one residual observation to another.

Multiple Linear Regression Test

To find out this, multiple linear regression tests were carried out using the SPSS 27 application. The multiple linear regression analysis method functions to determine the influence / relationship between the independent variable (coordination and communication) and the dependent variable (performance effectiveness) will be used multiple linear regression analysis. Researchers used the help of the SPSS version 27 software program to obtain more targeted results. The formula for calculating the multiple regression equation is as follows:

$$Y = a + b_1X_1 + b_2X_2 + e$$

Hypothesis Testing

F Test (Simultaneous Test)

The F test (simultaneous) is to see whether the independent variables together (simultaneously) have a positive and significant effect on the dependent variable. If the Significance value <0.05 then the independent variable simultaneously affects the dependent variable.

t Test (Partial Test)

The t test is intended to see partially whether there is a significant effect of the independent variable (X) on the dependent variable (Y). If the Significance value <0.05 then the independent variable partially affects the dependent variable.

Determinant Coefficient Test (R^2)

The coefficient of determination (R^2) aims to determine the significance of the variable. The coefficient of determination sees how much influence the independent variable has on the dependent variable. The coefficient of determination (R^2) ranges from 0 (zero) to 1 (one), ($0 \leq R\ 2 \leq 1$).

RESULTS AND DISCUSSIONS

Descriptive Statistics Test Results

Descriptive statistical measurement of this variable needs to be done to see a general description of the data such as the average value (Mean), highest (Max), lowest (min), and standard deviation of each variable, namely coordination (X1), communication (X2), and Performance Effectiveness (Y). regarding the results of the descriptive statistical test of this study can be seen in Table 3 as follows:

Tabel 2. Descriptive Statistics Test Results

Descriptive Statistics					
	N	**Minimum**	**Maximum**	**Mean**	**Std. Deviation**
Koordinasi	38	40	60	51,11	4,914
Komunikasi	38	25	45	37,97	4,258
Efektivitas Kinerja	38	26	45	37,34	3,906
Valid N (listwise)	38				

Source: processed data

Based on the results of the descriptive statistical test above, the distribution of the data obtained can be described as follows:

1. The Coordination variable (X_1) from the data has a minimum value of 40, a maximum value of 60, an average value of 51,11, and a standard deviation value of 4,914.
2. The Communication Variable (X_2) from the data has a minimum value of 25, a maximum value of 45, an average value of 37,97, and a standard deviation value of 4,258.
3. The Performance Effectiveness Variable (Y) from the data has a minimum value of 26, a maximum value of 45, an average value of 37,34, and a standard deviation value of 3,906.

Instrument and Data Quality Test

Validity Test

Table 3. Validity test

Variabel	Pernyataan	r_{hitung}	r_{tabel}	Validitas
X_1	1	0,604	0,320	Valid
Coordination	2	0,668	0,320	Valid

Variabel	Pernyataan	r_{hitung}	r_{tabel}	Validitas
	3	0,599	0,320	Valid
	4	0,481	0,320	Valid
	5	0,846	0,320	Valid
	6	0,717	0,320	Valid
	7	0,703	0,320	Valid
	8	0,450	0,320	Valid
	9	0,808	0,320	Valid
	10	0,706	0,320	Valid
	11	0,773	0,320	Valid
	12	0,709	0,320	Valid
X_2	1	0,748	0,320	Valid
Communication	2	0,473	0,320	Valid
	3	0,573	0,320	Valid
	4	0,721	0,320	Valid
	5	0,903	0,320	Valid
	6	0,829	0,320	Valid
	7	0,786	0,320	Valid
	8	0,699	0,320	Valid
	9	0,846	0,320	Valid
Y	1	0,792	0,320	Valid
Performance	2	0,743	0,320	Valid
Effectiveness	3	0,797	0,320	Valid
	4	0,762	0,320	Valid
	5	0,635	0,320	Valid
	6	0,650	0,320	Valid
	7	0,643	0,320	Valid
	8	0,789	0,320	Valid
	9	0,790	0,320	Valid

Source: processed data

From Table 4, it can be seen that the correlation of each statement on each variable X_1, X_2 and Y produces a value greater than 0,320. Thus, all items of the research variable statement are declared valid and have met the validity requirements.

Reliability Test

Table 4. Reliability Test

Variabel	*Alpha*	*Cronbach's Alpha*	Reliabilitas
Coordination	0,881	0,6	Reliabel
Communication	0,890	0,6	Reliabel
Perfomance effectiveness	0,878	0,6	Reliabel

Source: processed data

Based on the reliability test using Cronbach's Alpha, all research variables are reliable / reliable because Alpha is greater than 0.6, so the results of this study indicate that the measurement tool in this study has met the reliability test (reliable and can be used as a measuring tool).

Classical Assumption Test

Normality Test

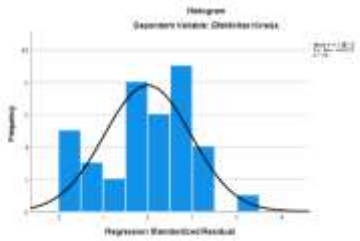

Figure 3. Normality Histogram Curve

From the results of the SPSS output Figure 3 the normality histogram curve shows the image on the histogram has a pattern (bell) or the data does not deviate to the left or deviate to the right. So it can be concluded that the regression model fulfills the assumptions of the data normality test.

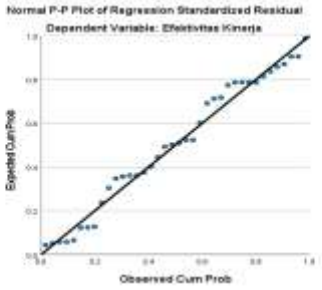

Figure 4. P-P Plot of Regression Standarized Residual

Based on Figure 4, it can be seen that the points spread around the diagonal line and follow the direction of the diagonal line. The distribution of points illustrates that the data from the respondents' answers are normally distributed, so the regression model fulfills the assumption of normality.

Table 5. One-Sample Kolmogorov-Smirnov Test

			Unstandardized Residual
N			38
Normal Parameters[a,b]	Mean		0.0000000
	Std. Deviation		2.60585043
Most Extreme Differences	Absolute		.096
	Positive		.090
	Negative		-.096
Test Statistic			.096
Asymp. Sig. (2-tailed)[c]			.200[d]
Monte Carlo Sig. (2-tailed)[e]	Sig.		.492
	99% Confidence Interval	Lower Bound	.479
		Upper Bound	.505
a. Test distribution is Normal.			
b. Calculated from data.			
c. Lilliefors Significance Correction.			
d. This is a lower bound of the true significance.			
e. Lilliefors' method based on 10000 Monte Carlo samples with starting seed 2000000.			

Source: processed data

From the output above, it can be seen that the significance value (Asymp. Sig 2-tailed) is 0,200. If the significance is greater than 0,05, then the residual value is normal, so the data on coordination, communication and performance effectiveness are normal.

Multicollinearity Test

Table 6. Multicollinearity Test

Coefficients[a]								
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	9.743	4.605		2.116	.042		
	Koordinasi	.144	.187	.182	.774	.444	.231	4.333
	Komunikasi	.533	.215	.581	2.473	.018	.231	4.333
a. Dependent Variable: Efektivitas Kinerja								

Source: processed data

Table 6 above shows that the tolerance value of the coordination and communication variables is 0,231. While the VIF value of the coordination and communication variables is 4,333 each. Based on

the results of the above calculations, it can be seen that the tolerance value of all independent variables is greater than 0,10 and the VIF value of all independent variables is also smaller than 5 so that there are no correlation symptoms in the independent variables. So it can be concluded that there are no symptoms of multicollinearity between the independent variables in the regression model.

Heteroscedasticity Test

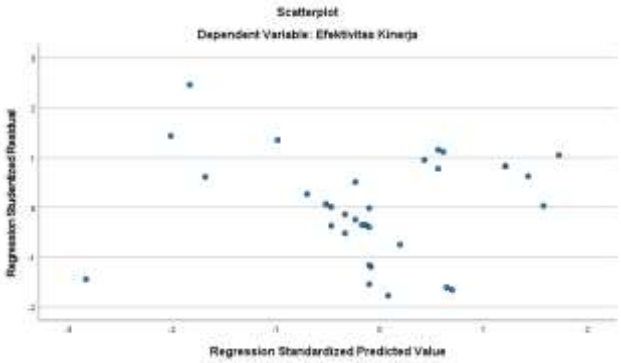

Figure 5. Heteroscedasticity Test

Based on the picture above, there is no specific pattern, and the dots spread above and below the number 0 on the Y axis, so there is no heteroscedasticity.

Multiple Linear Regression Analysis

Table 7. Multiple Linear Regression

Coefficients[a]						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	9.743	4.605		2.116	.042
	Koordinasi	.144	.187	.182	.774	.444
	Komunikasi	.533	.215	.581	2.473	.018
a. Dependent Variable: Efektivitas Kinerja						

Source: processed data

Based on these results in Table 7, the multiple linear regression equation which has the formulation:

$$Y = a + b_1X_1 + b_2X_2,$$

so that the equation is obtained:

$$Y = 9{,}743 + 0{,}144X_1 + 0{,}533X_2.$$

From this equation, it can be seen that coordination and communication, which illustrate the effectiveness of performance. The results of the equation can be interpreted as follows:

1. The constant value of 9,743 indicates that if the independent variables, namely coordination and communication, are at zero or have no influence at all, then the effectiveness of village/urban village performance in increasing PBB revenue remains at a base level of 9,743. In other words, this constant represents the level of performance effectiveness achieved without any contribution from coordination and communication, which reflects the initial value of the dependent variable before the influence of the independent variables is taken into account.
2. The coefficient value of 0,144 on the coordination variable indicates that every one unit increase in coordination will increase performance effectiveness by 0,144 units.
3. The coefficient value of 0,533 on the communication variable indicates that each one unit increase in communication will increase performance effectiveness by 0,533 units.

Hypothesis Test

F test

Table 8. F Test

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	313.306	2	156.653	21.823	<.000[b]
	Residual	251.247	35	7.178		
	Total	564.553	37			
a. Dependent Variable: Efektivitas Kinerja						
b. Predictors: (Constant), Komunikasi, Koordinasi						

Source: processed data

Table 8 above shows that the Sig. value of 0,000 < 0,05 and F_{count} of 21,823> F_{table} 3,27, thus H_o is rejected and H_a is accepted. The results of this test indicate that the independent variables (coordination and communication) have a significant and positive effect simultaneously on the dependent variable (performance effectiveness).

t Test

Table 9. t Test

Coefficients[a]						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	9.743	4.605		2.116	.042
	Koordinasi	.144	.187	.182	.774	.444
	Komunikasi	.533	.215	.581	2.473	.018
a. Dependent Variable: Efektivitas Kinerja						

Source: processed data

From Table 9 above, the following conclusions can be drawn:

1. The sig. value of coordination is 0,444 > 0,05 and the t_{count} is 0,774 < t_{table} 2,030, thus H_o is accepted and H_a is rejected. The results of this test indicate that the coordination variable has no significant effect on the performance effectiveness variable.
2. The sig. value of communication is 0,018 < 0,05 and the t_{count} is 2,473> t_{table} 2,030, thus H_o is rejected and H_a is accepted. The results of this test indicate that the communication variable has a significant effect on the performance effectiveness variable.

Determinant Coefficient Test (R^2)

Table 10. Determinant Coefficient Test (R^2)

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.745[a]	.555	.530	2.679
a. Predictors: (Constant), Komunikasi, Koordinasi				

Source: processed data

Based on the results of the data processing table above, it can be seen that the coefficient of determination in R Square is 0,555. This shows that the coordination and communication variables have a significant effect on the performance effectiveness variable and have a contribution effect of 0,555 or 55,5% and the other 44,5% is influenced by other factors not included in this study.

Table 11. Partial Determination Coefficient

Coefficients[a]									
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Correlations		
		B	Std. Error	Beta			Zero-order	Partial	Part
1	(Constant)	9.743	4.605		2.116	.042			
	Koordinasi	.144	.187	.182	.774	.444	.691	.130	.087
	Komunikasi	.533	.215	.581	2.473	.018	.740	.386	.279
a. Dependent Variable: Efektivitas Kinerja									

Source: processed data

Based on the table above, each partial determination coefficient can be described as follows:

1. The partial determination coefficient of coordination of 0,130 indicates that the effect of coordination on performance effectiveness is 0,130 or 13,0%.
2. The partial determination coefficient of communication of 0,386 indicates that the effect of communication on performance effectiveness is 0,386 or 38,6%.

Discussion

Effect of Coordination on Performance Effectiveness

Based on the results of hypothesis testing with the t test, the significance value of coordination is 0,444> 0,05. This shows that the coordination variable has no significant effect on the performance effectiveness variable. The effect of coordination variables on performance effectiveness partially contributed 0.130 or 13.0%. This shows that the effect of coordination is still classified as low, that the coordination that has been done needs to be reviewed to get maximum results in PBB revenue in the coming years.

The results of this study differ from the results of research by Dwi Sanda Yudha (2020) which concluded that coordination between organizational devices has a positive and significant effect on work effectiveness. Good coordination is considered capable of creating synergies between personnel that support the achievement of organizational goals. Based on Enadarlita's research (2019), structured and participatory coordination is proven to be able to improve the efficiency and effectiveness of employee performance. This means that the better the coordination, the more optimal the work results achieved. Meanwhile, according to research by Zulkipli Djamin (2023), which states that intensive and continuous coordination between actors in the work environment has a direct impact on the successful implementation of tasks and public services.

This finding is an important input that it is necessary to evaluate the form and mechanism of coordination that has been carried out. This evaluation is important to ensure that coordination is not just done as a formality, but is truly results-oriented and encourages real collaboration. In addition, it is necessary to identify various inhibiting factors in coordination and cooperation efforts, including the lack of leadership from the camat in motivating and directing villages/kelurahan to work together synergistically.

Effect of Communication on Performance Effectiveness

Based on the results of hypothesis testing with the t test, the significance value of communication is 0,018 < 0,05. This shows that the communication variable has a significant effect on the performance effectiveness variable. The effect of communication variables on performance effectiveness partially contributed 0,386 or 38,6%.

The results of this study are in accordance with the results of research by Dwi Sanda Yudha (2020) and Zulkipli Djamin (Djamin et al. 2023), which state that good communication in public organizations can improve work efficiency, strengthen internal coordination, and encourage public participation. Clear, open, and two-way communication enables the delivery of appropriate information, so that village/urban village officials and the community have the same understanding of the importance of the obligation to pay PBB.

Thus, it can be concluded that communication is an important factor in supporting the effectiveness of village performance, in line with theories of organizational communication and public management. The success of villages in achieving PBB targets is largely determined by how effectively they build and maintain internal and external communication.

Effect of Coordination and Communication on Performance Effectiveness

Based on the results of hypothesis testing with the F test, the significance value is 0,000 < 0,05. This shows that the coordination and communication variables simultaneously have a significant effect on the performance effectiveness variable. The coefficient of determination in R Square is 0,555, indicating that the coordination and communication variables have a significant effect on the performance effectiveness variable and have a contribution effect of 0,555 or 55,5% and the other 44,5% is influenced by other factors not included in this study.

The results of this study are the same as the results of research by Dwi Sanda Yudha (2020), Enadarlita (Enadarlita and Asvio 2019), and Zulkipli Djamin (Djamin et al. 2023), which state that coordination and communication simultaneously affect employee performance.

This proves that a combination of good coordination and communication in government organizations will increase the effectiveness and efficiency of work program implementation, including in terms of PBB management and collection. Good coordination ensures that each village/urban village apparatus understands its role, its responsibilities, and how they should work together in achieving a common goal, namely an increase in PBB. Meanwhile, communication supports the coordination process through the delivery of clear and accurate information, both vertically and horizontally.

CONCLUSIONS

From the results of research on "The Effect of Coordination and Communication on the Effectiveness of Village / Sub-district Performance in Increasing PBB Revenue in Sei Suka District, Batu Bara Regency" the following conclusions can be drawn:

1. Sub-district head coordination has no effect on the effectiveness of village/urban village performance in increasing PBB revenue in Sei Suka District, Batu Bara Regency.
2. Communication has a positive and significant effect on the effectiveness of village/urban village performance in increasing PBB revenue in Sei Suka District, Batu Bara Regency.
3. Coordination and communication simultaneously have a significant and positive effect on the effectiveness of village/urban village performance in increasing PBB revenue in Sei Suka Subdistrict, Batu Bara Regency.

In this study, communication is more effective than coordination because communication is flexible and direct, allowing for the exchange of clear information and proper understanding between stakeholders. This makes coordination easier, reduces misunderstandings and increases productivity in achieving common goals.

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