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A new decade for social changes
Policy Implementation of Electronic Regional Tax Receiving System in Tomohon City

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Abstract. This study aimed to describe, analyze, and interpret how the Implementation of the Electronic Local Tax Revenue System Policy in the city of Tomohon. This study uses a qualitative method, with the focus of research namely the mechanism of the electronic regional tax revenue system in the city of Tomohon and what factors are the obstacles. Data collection techniques were carried out by means of observation, interviews, and document studies. The research location is the Regional Revenue and Financial Management Agency of Tomohon City as the tax collection agency. The results of the study show that the implementation of the electronic regional tax revenue system policy in Tomohon City has not run optimally. Findings in the field show that the implementation of this policy 1) has not been supported by the capability of the Human Resources of the Policy implementers; 2) has not been supported by the ability of adequate Resources for Facilities and Infrastructure; 3) both collection officers and taxpayers have not received socialization and education regarding this regional regulation; 4) Required leadership disposition in following up the implementation of this electronic regional tax revenue system policy; and 5) It is necessary to issue a derivative regulation from Regional Regulation Number 1 of 2018 in a regional head regulation. The factors that hinder the implementation of this policy are (1) the implementation structure is not structured effectively, (2) the lack of implementing capacity and capability (the required human resources are not appropriate/appropriate), (3) the lack of organizational capacity and capability of the institutions implementing institutions, (4) Weak implementation management, (5) Lack of resources (budget, tools, time). Regional governments in making a policy must understand, analyze, follow up on leadership dispositions, issue supporting regulations and need to review Regional Regulation number 1 of 2018 in the framework of optimizing the Electronic Regional Tax Revenue System Policy In Tomah City.

Keywords. Public Policy, Electronic Regional Tax Revenue System, Tomohon City Government

A. Introduction

Regional Own Revenue is regional income derived from the results of regional taxes, regional levies, the results of separated regional wealth management and other legitimate
regional original revenues (Supit & Lumingkewas, 2023) [1]. The collection is carried out based on Regional Regulations in accordance with statutory regulations. The higher Original Government Local Revenue (PAD) is a reflection of the success of regional autonomy in exploring the potential of the region. One of the components in the composition of PAD that contributes quite a lot is from the Regional Tax sector (Sendouw et al., 2023) [2].

The results of tax and levies revenue are recognized as inadequate and have a relatively small role in the Regional Revenue and Expenditure Budget (APBD), especially for districts and cities (Simanjuntak & Ginting, 2019) [3]. Therefore, the Regional Government is required to increase the Regional Original Revenue Receipt. Exploration of PAD sources in the Tomohon City government is carried out by the Regional Revenue and Financial Management Agency (BPKPD). One of the potential sources of PAD is in the tax and retribution sector, because the imposition of taxes and retribution covers various aspects of people's lives.

Regional Taxes are taxes collected by Regional Governments based on Regional Regulations and are used to finance routine expenses and development in the area (Lumy et al., 2021) [4]. In this regard, the Tomohon City Government seeks to explore the potentials of its region to finance routine expenditures and regional development. One effort that can be done is to explore the potential of local taxes.

Table 1. PAD Revenue from the Tax Sector of Tomohon City (in IDR)

<table>
<thead>
<tr>
<th>PAD Type</th>
<th>2018</th>
<th>2019</th>
<th>2020</th>
<th>2021</th>
<th>2022</th>
</tr>
</thead>
<tbody>
<tr>
<td>Local Tax</td>
<td>19,782,434,587</td>
<td>23,105,589,665</td>
<td>21,066,997,354</td>
<td>25,482,015,864</td>
<td>28,851,810,847</td>
</tr>
<tr>
<td>Tax</td>
<td>7</td>
<td>5</td>
<td>4</td>
<td>8</td>
<td>7</td>
</tr>
</tbody>
</table>

(Source: Regional Revenue and Financial Management Agency of Tomohon City)

Based on data on the realization of Regional Original Revenue Receipts obtained from the Financial Management Agency and Regional Revenue of Tomohon City, the Realization of Regional Original Revenue Receipts for Tomohon City from 2018 – 2022 it can be seen that the realization of Regional Revenue Receipts is experiencing an increasing trend.

One of the efforts to optimize local revenue (PAD) is through collaboration between the regional government and the bank managing the Regional General Cash Account (RKUD) to provide various payment channels to change conventional collection to electronic collection. In response to this, the President issued Presidential Instruction (Inpres) No.10/2016 concerning Action for the Prevention and Eradication of Corruption in 2016, one of which contains directions for accelerating the implementation of non-cash transactions in all Ministries/Institutions and Regional Governments in order to encourage acceleration local government financial transaction electronification program (Sirait, 2018) [5].

Following up on the Presidential Instruction, Minister of Home Affairs Circular Letter No.910/1866/SJ was issued concerning the Implementation of Non-Cash Transactions at Provincial Governments and Minister of Home Affairs Circular Letter No.910/1867/SJ concerning Implementation of Non-Cash Transactions at Regency/City Governments which was confirmed by the issuance of a Government Regulation (PP) No.12/2019 Article 222 which contains the obligation of regional governments to implement an electronic-based government system in the field of regional financial management. Main Circular Letter of the Minister of Home Affairs No. 910/1866/SJ and 910/1867/SJ concerning Implementation of Non-Cash Transactions in Regional Governments are 1) Accountability and transparency of regional
financial management; 2) Transfer of money using APMK instruments, checks, banknotes, current accounts, electronic money or the like; 3) Implemented no later than January 1, 2018 covering all regional revenue and regional expenditure transactions; 4) Coordinate with banks and/or non-bank financial institutions in the regions; 5) Local government stipulates implementation policies and prepares action plans; 6) Implementation of non-cash transactions can be done in stages; 7) Local governments report the progress of readiness to implement non-cash transactions to the Minister of Home Affairs no later than October 1, 2017.

Following up on this matter, the Government of the City of Tomohon issued Regional Regulation of the City of Tomohon Number 1 of 2018 concerning the Electronic Regional Tax Receipt System, which broadly aims to 1) Transparency in payment and deposit of taxes to the regional treasury; 2) Transparency of Taxpayer's business transaction data; 3) Transparency of Tax Reporting from Taxpayers to Local Governments; 4) Acceleration of delivery of data and information on taxes and; 5) Integrated licensing system and enforcement of local regulations and taxes (Panekenan et al., 2018) [6].

Based on the results of field observations, the researchers found that until the Tomohon City Regional Regulation No. 1 of 2018 was passed, conventional transactions (non-electronic transactions) were still found in collecting regional taxes. So, based on this background, the researcher is interested in conducting research on this phenomenon by taking the title "Implementation of Electronic Regional Tax Receipt System Policy in Tomohon City", with a focus on the problem, namely the Implementation of the Tomohon City Regional Regulation Policy Number 1 of 2018 concerning the Regional Tax Revenue System. Electronically in Tomohon City. This research aims to describe, analyze and interpret to become the focus of this research, namely the Implementation of Electronic Local Tax Revenue System Policy in Tomohon City.

B. Method

This study used a qualitative method, with the focus of research namely the mechanism of the electronic regional tax revenue system in the city of Tomohon and what factors are the obstacles. Data collection techniques were carried out by means of observation, interviews and document studies. The research location is the Regional Revenue and Financial Management Agency of Tomohon City as the tax collection agency. In this study, Miles and Huberman's qualitative data analysis was used with procedures: data reduction, data presentation, and drawing conclusions (Fadli, 2021) [7].

C. Results and discussion

Electronic Regional Tax Receipt System Mechanism in Tomohon City

Electronic-Based Government System is a government system using ICT (information and communication technology) to provide services to its users (Koagouw et al., 2018) [8]. These users include central agencies, local governments, civil servants/asn civil servants, communities, individuals, business people, and other parties who use the service (Sudirman & Saidin, 2023) [9]. There are a number of reasons why Indonesia needs to utilize technology in governance. These reasons include: 1) government that is not transparent and accountable, 2) data that is slow, invalid and inaccurate; and 3) convoluted service bureaucracy. The implementation of an Electronic Based Government System (SPBE) or better known as e-government, has an impact on system integration. This integrated SPBE implementation aims to achieve high-performance bureaucracy and public services. This electronic-based
government system is an effort to change government services to the community, a form of public administration reform (Masengi et al., 2023) [10].

At present Indonesia has started implementing an Electronic-Based Government System, the purpose of this implementation is to be able to realize fast responsiveness from the government to the people. One of its applications is in the area of electronic regional tax revenue, including in the Tomohon City government. The Electronic Local Tax Receipt System Policy in Tomohon City has been running since 2018, namely with the issuance of Tomohon City Regional Regulation No. 1 of 2018 Concerning the Electronic Regional Tax Receipt System where the Electronic System is a series of electronic devices and procedures that function to prepare, collect, process, analyze, store, display, publish, transmit and/or disseminate electronic information. Regional Regulation of the City of Tomohon Number 1 of 2018 concerning the Electronic Regional Tax Revenue System stipulates that regional tax collection is currently still carried out conventionally so that it is necessary to use technology to be able to adapt to the demands of public service, as a form of embodiment of electronic-based government administration. Regional Tax is a mandatory contribution to the region that is owed by individuals or entities that are coercive based on the law, by not getting compensation directly and used for regional needs for the greatest prosperity of the people. The types of taxes in question are taxes: Hotels, Restaurants, Entertainment, Billboards, Street Lighting Taxes (PPJ), Underground Water Utilization Taxes (ABT), Swallow's Nests (SBW), Parking, Non-Metal and Rock Minerals (MBLB), Taxes Land and Building (PBB), Levies On The Acquisition Of Land And Or Building Rights (BPHTB). The following is data on the realization of the local tax for the city of Tomohon for the 2018-2022 period.

**Table 2. Details of Realization of Local Taxes of Tomohon City 2018 – 2022 (in IDR)**

<table>
<thead>
<tr>
<th>Tax Type</th>
<th>2018</th>
<th>2019</th>
<th>2020</th>
<th>2021</th>
<th>2022</th>
</tr>
</thead>
<tbody>
<tr>
<td>Hotel</td>
<td>266,163,692</td>
<td>676,693,015</td>
<td>632,252,699</td>
<td>1,024,079,990</td>
<td>1,320,171,236</td>
</tr>
<tr>
<td>Restaurant</td>
<td>4,295,438,483</td>
<td>5,460,526,596</td>
<td>3,361,549,916</td>
<td>5,525,870,684</td>
<td>6,646,990,345</td>
</tr>
<tr>
<td>Entertainment</td>
<td>118,157,150</td>
<td>140,516,949</td>
<td>131,724,693</td>
<td>95,641,286</td>
<td>140,256,300</td>
</tr>
<tr>
<td>Billboards</td>
<td>947,093,332</td>
<td>1,250,981,746</td>
<td>1,711,472,205</td>
<td>2,304,763,120</td>
<td>1,571,360,660</td>
</tr>
<tr>
<td>PPJ</td>
<td>4,774,395,025</td>
<td>5,049,607,293</td>
<td>5,117,675,380</td>
<td>5,353,213,985</td>
<td>5,839,234,380</td>
</tr>
<tr>
<td>MBLB</td>
<td>429,361,343</td>
<td>2,933,155,370</td>
<td>1,982,814,651</td>
<td>1,574,553,786</td>
<td>1,849,613,726</td>
</tr>
<tr>
<td>Parking</td>
<td>177,950,800</td>
<td>148,221,200</td>
<td>95,962,400</td>
<td>125,260,567</td>
<td>257,813,689</td>
</tr>
<tr>
<td>ABT</td>
<td>4,051,000</td>
<td>5,062,500</td>
<td>4,083,337</td>
<td>3,815,250</td>
<td>9,836,925</td>
</tr>
<tr>
<td>SBW</td>
<td>7,500,000</td>
<td>7,500,000</td>
<td>6,500,000</td>
<td>4,000,000</td>
<td>6,000,000</td>
</tr>
<tr>
<td>PBB-P2</td>
<td>5,522,685,335</td>
<td>6,114,341,893</td>
<td>4,647,433,549</td>
<td>5,629,722,825</td>
<td>6,036,681,825</td>
</tr>
<tr>
<td>BPHTB</td>
<td>3,208,068,367</td>
<td>4,679,371,670</td>
<td>3,375,523,524</td>
<td>3,841,094,375</td>
<td>5,166,938,017</td>
</tr>
<tr>
<td></td>
<td><strong>19,750,864,527</strong></td>
<td><strong>26,465,978,232</strong></td>
<td><strong>21,066,992,354</strong></td>
<td><strong>25,482,015,868</strong></td>
<td><strong>28,844,897,103</strong></td>
</tr>
</tbody>
</table>

(Source: Regional Revenue and Financial Management Agency of Tomohon City)

From the table data above it can be seen that the realization of local tax revenue for Tomohon City is the highest in 2022 amounting to IDR 28,844,897,103, in 2020 it can be seen that the realization of regional taxes has decreased quite a lot from the previous 2019, which was around IDR 5,398,985,878. This is influenced by the economic impact caused by the Covid-19 Pandemic. In 2020 when the Enforcement of Restrictions on Community Activities
(PPKM) policy began to be relaxed, it can be seen in the table above that realization began to increase significantly from IDR 21,006,992,354 to IDR 28,844,897,103 in 2022. However, overall the trend of revenue realization for local taxes from 2018 – 2022 has experienced an upward trend.

Based on the results of observations and interviews conducted in this study, the researchers found several problem findings, namely:

The first finding is that the application of an electronic regional tax revenue system has not been fully implemented. This is not in accordance with Regional Regulation Number 1 Concerning Regional Tax Receipt System Electronically Part Two, concerning Payment and Deposit of Taxes, Article 6 paragraph (1) which reads Taxpayers Make Payments and Deposits with Electronic Systems.

The second finding, the BPKPD of Tomohon City already has the e-SPTPD application, this finding is in accordance with Regional Regulation Number 1 Concerning the Electronic Regional Tax Receipt System Article 21 letter (c) which reads, in the implementation of an electronic receipt system the agency is obliged to provide, provide, connecting and maintaining electronic transaction reporting system devices.

The third finding is that taxpayers have not reported taxes using e-SPTPD, Letter of Notification of Local Taxes, hereinafter abbreviated as SPTPD, is a letter used by taxpayers to report tax calculations and/or payments, tax objects and/or non-tax objects and/or assets and obligations in accordance with with the provisions of regional tax laws and regulations. The electronic SPTPD referred to in this local regulation as e-SPTPD is SPTPD data in the form of an electronic document. This is not in accordance with Regional Regulation Number 1 of 2018 concerning the electronic regional tax revenue system, article 19 paragraph (1) letter (c) which reads that in the implementation of an electronic system for reporting transactions, taxpayers are required to submit business transaction data attached to the e-SPTPD.

Fourth finding, tax collectors collect door to door billing, using manual SPTPD, this is not in accordance with Tomohon City Regional Regulation No. 1 of 2018 concerning the Electronic Regional Tax Receipt System Chapter II Purpose and Purpose of Article 2 paragraph (1) Purpose of implementing the system electronic to local taxes carried out for: (a) Public Interest; (b) Order and legal certainty; (c) Proportionality; (d) Professionalism; (e) Disclosure and; (f) Accountability. Paragraph (2) explains that the purpose of implementing the online system for local taxes includes: (a) Realizing an effective and efficient implementation of tax administration; (b) Minimizing the potential loss of regional taxes so that regional revenues from the tax sector can be increased; (c) Improving transparency and accountability in the management of local taxes which are the backbone of local revenues; (d) Provide convenience for taxpayers in paying and reporting local taxes. Article 3 Paragraph (1) The regulation of the electronic tax collection system is intended to provide guidelines and legality for Regional Governments in the context of developing electronic-based governance in the field of regional taxation. Paragraph (2) The objectives of implementing an electronic system for tax collection are: (a) transparency of payment and deposit of taxes to the regional treasury; (b) Transparency of taxpayer business transaction data; (c) Transparency of tax reporting by taxpayers to local governments; (d) Accelerating the delivery of tax and information data and information; (e) Integrated licensing system and enforcement of local regulations and taxes.

The fifth finding is that taxpayers still make conventional tax transactions or payments to tax collectors, this is not in accordance with the content of Regional Regulation Number 1 of 2018 concerning the electronic regional tax receipt system Article 6 paragraph (1) which reads Taxpayers Make Payments and Deposits with the System Electronic.
In addition, researchers used several indicators to analyze the mechanism of the Electronic Regional Tax Revenue System in Tomohon City, namely 1) Human Resources as policy implementers, 2) Facilities and Infrastructure Resources, 3) Policy Socialization and Education, 4) Leadership Disposition, and 5) Delegation of Legislation.

Based on the first indicator, it was found that 1) Key informants had not studied Regional Regulation No. 1 of 2018 concerning the electronic regional tax revenue system; 2) The Head of the Collecting Team is not aware of Regional Regulation Number 1 of 2018 regarding the electronic regional tax revenue system; 3) The collection team is able to operate the SPTPD application; 4) Most taxpayers are not aware of Regional Regulation Number 1 of 2018 concerning the electronic regional tax revenue system; 5) Most taxpayers are unable to operate electronic payment channels such as m-Banking, SMS Banking, QRIS, ATM Transfers; 6) There is no payment feature using a billing code in the m-Banking application.

Based on the second indicator, it was found that 1) In running the local tax revenue system electronically, electronic devices are needed, applications (software) are needed, hardware devices are needed (hardware) and of course the availability of an internet network; 2) The Regional Government has collaborated with BSG in providing local tax reporting, the North Sulawesi bank has provided a Web Base Application (website basis), namely the e-SPTPD application to the Regional Government to be used as an Electronic SPTPD reporting application; 3) The government does not provide cash registers; 4) Not all taxpayers have sales transaction recording devices installed; 5) The government only provides internet network in the sub-district office area; 6) There are still blank spots that have not been reached by the internet network; 7) The cash register is only used for customers.

Based on the third indicator, it was found that 1) There was no technical assistance to tax collection officers; 2) There is no socialization to taxpayers; 3) There is no education regarding the imposition of sanctions on taxpayers.

Based on the fourth indicator, it was found that 1) there was no disposition to carry out outreach and education; 2) There is no budget available to carry out outreach and education activities.

And based on the fifth indicator, it was found that 1) Regional Regulation number 1 of 2018 concerning the electronic regional tax revenue system stipulates that the procedure for electronic regional tax receipt is regulated by a mayoral regulation; 2) from the time the regulation was enacted, until now, there has been no mayor's regulation governing the provisions on procedures for imposing administrative sanctions.

Looking at these findings, it can be seen that the Electronic Local Tax Revenue System policy in Tomohon City has not been properly implemented. Policy is one of the government's products in providing services to the community. Policies are set so that the tasks and services provided are more focused and have clear rules and objectives (Masengi et al., 2023) [11]. In general, policies are used to show the behavior of an actor, for example an official, a group, or a particular institution to solve the problem at hand. Basically there are many explanations with limitations or understandings of policy. Furthermore, Mulasari and Muhadjir (2014) said that policies can be divided into two, namely substantive policies and implementative policies. Substantive policy is a decision that can be taken in the form of choosing an alternative that is considered correct to solve the problem. The follow-up of the substantive policy is the implementative policy, namely decisions in the form of efforts that must be made to implement the substantive policy [12].

An understanding of implementation can be linked to a regulation or policy that is oriented to the interests of the general public or society. A policy will show its benefits if the
policy has been implemented (Dilapanga et al., 2023) [13]. Implementation in the Field (2019) is the process of realizing the program to show the results [14]. Meanwhile, according to Horn and Meter in Polii et al. (2021) implementation is an action taken by the government after a policy has been established [15]. Implementation is a way for a policy to achieve its goals.

Lineberry (1978) in Dilapanga et al. (2023) states that the implementation process has at least 4 (four) important elements, namely 1) Creation and Deployment of Staff of a new agency to implement new policies or assign implementation responsibilities to existing agencies and their agencies, personnel; 2) Translation of legislative goals and objectives into practical operational rules; preparation of guidelines for the use of executors; 3) Coordination of institutional resources and spending for target groups; the development of division of responsibilities within agencies and between agencies and related agencies; 4) Allocation of resources to achieve policy impact [16].

Public policy implementation is one of the actions to achieve pre-planned goals for decision making. Implementation of public policy is an important stage in the realization of public policy in a comprehensive manner. According to Grindle in Akib (2010), policy implementation is actually not just related to the mechanism for translating political decisions into routine procedures through bureaucratic channels, but more than that, it involves conflict issues, decisions about who gets something of a policy [17].

Then according to Anderson in Permatasari (2020) states that in implementing a policy there are four aspects that must be considered, namely 1) Who is involved in the implementation, 2) The nature of the administrative process, 3) Compliance with a policy, and 4) Effects or impacts of implementation [18]. The George Edwards III model in Setyawan et al. (2021), illustrates that in the policy implementation study approach the abstract question starts from what are the preconditions for the success of public policy and secondly what are the main obstacles to the success of public policy. Edwards III offers and considers four factors in implementing public policy, namely: Communication, Resources, Displacement or Attitudes, and Bureaucratic Structure namely communication, resources, attitude of implementers, structure [19].

According to Rahadian (2013) Building a good administrative system and efforts to carry out effective supervision are inseparable from the availability of the regional budget [20]. At present, by looking at regional capabilities through the PAD description, it seems that funding for all activities to increase PAD will still be constrained. Regions must select priority activities to be funded earlier. As previously mentioned, with the PAD revenue administration system currently owned by most regions, it will be difficult to increase regional tax and retribution revenues. An administrative system that is manual and not integrated will tend to cause leakage of regional revenues. In this regard, the Minister of Finance Sri Mulyani Indrawati in Rahmawati (2022) stated that accelerating the implementation of electronification of local government transactions (ETPD) in regional government finances is believed to be able to optimize local revenue (PAD) [21]. The development of the application of information technology and the digital economy is showing an increasing trend that needs to be addressed by various parties, including the Regional Government.

**Inhibiting Factors in the Implementation of Electronic Regional Tax Revenue System Policies in the City of Tomohon**

Based on the results of the study, it was found that there were many factors that hindered the implementation of the Electronic Local Tax Revenue System policy in Tomohon City, namely 1) Not all taxpayers used electronic channels such as cash registers, smartphones,
and other electronic support facilities including the availability of internet networks; 2) limited internet network access in certain taxpayer areas; 3) not all taxpayers can use the e-SPTPD application; 4) there has been no socialization from the local government regarding the procedures for using the e-SPTPD application because there have been no instructions from the leadership to carry out the socialization; 5) Taxpayers or business actors within the age range who are still classified as young entrepreneurs respond more to the use of electronic systems in reporting and paying local taxes; 6) for taxpayers who have low sales turnover, preferring to make reporting and payments using conventional methods; 7) the number of taxpayers is large, however, the limitations of cash registers are still limited; 8) Taxpayers are also reluctant to use e-SPTPD because if they use the e-SPTPD application, taxpayers also have to deposit taxes via a bank teller using the billing code, while the distance between the taxpayer's place of business and the bank is quite far; 9) There is an initiative from the collection officer to carry out conventional collection; 10) Taxpayers are reluctant to use tax recording tools; 11) network problems and technical problems from the perception bank; 12) technical problems regarding the invalidity of the billing code issued at the e-SPTPD occur during the process of paying taxes using the billing code at a bank teller or cashier; 13) at this company there is often a change in admin, which causes the new admin to have to learn from the beginning the procedures for using this electronic system; and 14) for technical problems, the perception bank must contact the admin at the head office.

However, overall the factors that become obstacles in the implementation of this electronic regional tax revenue system when linked to theory are that (1) the implementation structure is not structured effectively, (2) the lack of implementing capacity and capability (the required human resources are not appropriate) / appropriate), (3) Lack of organizational capacity and capability of implementing institutions, (4) Weak implementation management, (5) Lack of rigors (budget, tools, time).

In the policy process, there will always be a possibility for discrepancies to occur between what is expected or planned by the policy maker and what actually happens. The failure of a public policy is also caused by several errors, including errors in formulating public problems into policy problems, errors in the formulation of alternative policies, errors in implementation or errors in policy evaluation.

Hogwood and Gunn in Sjoraida (2015) grouped two implementation failures, namely 1) Not implemented, meaning that a policy was not implemented according to plan, perhaps because the parties did not want to cooperate, or they had worked inefficiently, working only half heart, or because they do not fully understand the problem, or the possibility of the problem being worked on is beyond the scope of their authority, so that even though their efforts are persistent, the existing obstacles cannot be overcome. As a result, effective implementation is difficult to fulfill, and 2) Unsuccessful implementation, usually occurs when a certain policy has been implemented according to plan, but due to unfavorable external conditions the policy is not successful in realizing the desired impact or end result [22].

Factors Causing Policy Implementation Failure In general, according to Triana and Astuti (2022), it can be said that failure in an implementation process (Unimplemented Policy & Poorly Implemented Policy) is caused by 1) Unimplemented Policy: a) Policy is only political in nature and not really intended to be implemented. Policies like this are generally only to accommodate the demands of oppositional interest groups; b) Difficulties in interpreting policies in the form of operational activities, whether the policy goals are too utopian, not in accordance with field conditions, or because of constraints in the field that limit alternative actions. 2) Poorly Implemented Policy Weak implementation capacity of the implementers.
This can happen because a) the implementation structure is not structured effectively; b) Conflicts in interpretation of program objectives between actors, both administrators, field officers, and target groups; c) Conflicts of interest between actors, including administrators, field officers, and target groups; d) Lack of implementing capacity and capability (the required human resources are not appropriate/appropriate); e) Lack of organizational capacity and capability of implementing institutions; f) Weak implementation management; g) Lack of resources (budget, tools, time), etc [23].

Grindle (1980: 7) in Wicaksono (2021) adds that the implementation process will only begin if the goals and objectives have been set, the activity program has been arranged and the funds are ready and distributed to achieve the target [24]. Meanwhile, the views of Hoodwood and Gunn in Alisaha et al. (2022) explains that a policy can be implemented properly and in accordance with the objectives of the policy intervention area if in making a policy, attention is paid to internal and external factors that will be faced later after the policy takes effect [25].

D. Conclusion

Based on the results of the research and discussion above, it can be concluded that the Implementation of the Electronic Local Tax Revenue System Policy in Tomohon City has not run optimally. Findings in the field show that the implementation of this policy 1) has not been supported by the capability of the Human Resources of the Policy implementers; 2) has not been supported by the ability of adequate Resources for Facilities and Infrastructure; 3) both collection officers and taxpayers have not received socialization and education regarding this regional regulation; 4) Required leadership disposition in following up the implementation of this electronic regional tax revenue system policy; and 5) It is necessary to issue a derivative regulation from Regional Regulation Number 1 of 2018 in a regional head regulation. There are many factors that hinder the implementation of this policy, but overall it can be summarized in 5 things, namely (1) the implementation structure is not structured effectively, (2) lack of capacity and capability of implementers (required human resources are not appropriate/appropriate), (3) Lack of organizational capacity and capability of implementing institutions, (4) Weak implementation management, (5) Lack of resources (budget, tools, time).

Regional governments in making a policy must understand, analyze, and pay attention to HR capabilities, provide supporting facilities and infrastructure, follow up on leadership dispositions, issue supporting regulations and need to review Regional Regulation number 1 of 2018 in the context of optimizing the Electronic Regional Tax Revenue System Policy In Tomah City.

References


