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Implementation of the Regulation of the Mayor of Bandar Lampung Number 18 of 2014 Concerning Procedures for Collecting Billboard Tax in the City of Bandar Lampung

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Abstract

This study examines the implementation of Bandar Lampung Mayor Regulation No. 18 of 2014, which outlines procedures for collecting billboard taxes in Bandar Lampung City, focusing on the role of human resources in ensuring effective policy execution. Using a qualitative research design with a descriptive analysis approach, data were collected through interviews with key informants from the Regional Tax and Retribution Service Agency and document analysis. The research highlights four critical factors: communication, disposition, human resources quality, and bureaucratic structure. Effective communication is essential for aligning leaders and employees, while the disposition of employees, influenced by their motivation and understanding of responsibilities, is key to successful implementation. The study also emphasizes the importance of skilled human resources, supported by training and education, in enhancing the effectiveness of tax collection. Additionally, the bureaucratic structure, with its centralized authority and structured processes, plays a crucial role in policy execution, though it may also present challenges in managing decision-making and information flow. The findings stress the need for improved communication, better-trained personnel, and a more adaptable organizational structure to optimize the implementation of the regulation and contribute to regional development.

Keywords: *Policy Implementation*, Local Revenue.

1. Introduction

The issue of public service has become increasingly significant across various aspects of society, encompassing business sectors, social organizations, community groups, mass media, and individuals (Abdurrahman, 2023). There is a widespread expectation for high-quality public services that effectively meet the needs of society, delivering tangible benefits to all stakeholders involved (Sang, 2023). Achieving optimal public service requires a dual focus: not only on the quality of service outcomes such as effectiveness, efficiency, satisfaction, and fairness but also on the service delivery process itself (Breen et al., 2020). An effective service process should embody principles of responsiveness, accountability, transparency,

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sustainability, courtesy, accessibility, and effective communication. Together, these elements are essential in crafting a public service framework capable of meeting society's diverse expectations in a comprehensive and consistent manner (Rykleif & Tengeh, 2022).

To enhance the quality of public service, the government must prioritize the strategic management of human resources (HR) by aligning individuals' skills and expertise with their roles. Effective human resources management ensures that each state apparatus can perform their duties with maximum effectiveness, supporting overall public service objectives. Conversely, inadequate human resources management can adversely affect essential attributes such as work ethic, moral standards, and discipline, which are crucial foundations for reliable public services. A deterioration in these foundational values—ethics, morals, and discipline—has emerged at various levels of society, including among state officials. Without proactive and targeted intervention, this issue could impede national development efforts and threaten the cohesion that underpins national unity. Consequently, implementing competency-based, strategically-focused human resources management initiatives is vital to sustain and enhance the nation's integrity and progress into the future.

The effective implementation of Bandar Lampung Mayor Regulation Number 18 of 2014, which outlines procedures for collecting billboard taxes in Bandar Lampung City, depends on the alignment of various supporting factors. A key element is the quality of human resources responsible for enforcing the policy. Without skilled and competent personnel, the policy's implementation cannot achieve its intended impact and will fall short in delivering benefits to society. Nonetheless, a decline in ethical, moral, and disciplinary standards across societal levels, including among public officials, poses a serious challenge to the continuity of public governance. This erosion of standards not only impedes the effective execution of ongoing development efforts but also threatens the unity and cohesion that are fundamental to national stability.

Bandar Lampung Mayor Regulation No. 18 of 2014 on Billboard Tax Collection Procedures serves as a crucial guideline for public bureaucracy, aiming to facilitate effective and efficient implementation of regional autonomy. The regulation is essential for advancing the vision of Bandar Lampung City by enhancing employee performance in managing tax collection. However, empirical observations reveal several challenges in its implementation, including a lack of procedural order, insufficient staffing, weak supervision, and inadequate public outreach. These issues have collectively hindered the effectiveness of billboard tax revenue collection, underscoring the need for improvements in these areas.

The successful implementation of Bandar Lampung Mayor Regulation No. 18 of 2014 on the Procedures for Collection of Billboard Tax requires the support of various critical components, including the competence of the personnel, a conducive organizational climate, adequate facilities and infrastructure, and a clear division of tasks based on individual expertise. Motivated by this need, the researcher aims to explore the topic through a study titled *Implementation of Bandar Lampung Mayor Regulation No. 18 of 2014 concerning Procedures for Collection of Billboard Tax in Bandar Lampung City*. The study seeks to address two primary research questions: 1) How is the implementation of Bandar Lampung Mayor Regulation No. 18 of 2014, and 2) What factors hinder the effective implementation of the regulation?

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2. Literature review

Policy Implementation

Policy implementation arises as a response to the demand for effective governance, which extends beyond the mere formulation of policies to their actual execution (Bolombo, 2021). For implementation to be effective and efficient, clear procedures and alignment among various factors are essential. Policy inefficiency often stems from weaknesses in the actors responsible for execution, unfavorable environmental conditions, or other contributing factors (Mubarok et al., 2020). A failed implementation typically results from a misalignment between the policy plan and unsupportive internal conditions, preventing the policy from achieving its intended outcomes and leading policymakers to perceive it as poorly executed (Leong & Howlett, 2022). Unsuccessful implementation usually occurs when a policy that has been implemented according to the initial plan does not bring the expected results (Bullock et al., 2021). Although the plan is well-designed and follows proper procedures, unforeseen internal factors often become obstacles. These unfavourable internal conditions can include various aspects, such as limited resources, resistance from the parties involved, or sudden changes in the organisational situation. As a result, the policy is unable to realise its intended impact or outcome, despite maximum efforts to implement it (Mawei, 2021).

This kind of unsuccessful policy implementation often leads to negative evaluations from policy makers. They judge the policy implementation as a failure or poor implementation (Fjeldstad et al., 2019). The impact of this assessment not only includes the reputation of those who implement the policy, but can also hinder further efforts to improve or adapt the policy to better suit real conditions. Therefore, for a policy to be implemented effectively, it needs to be adaptable and flexible in the face of internal conditions that may change, as well as continuous evaluation to ensure the policy remains relevant and can deliver the desired results (Seo, 2019).

To achieve the intended outcomes, it is crucial for a policy to be effectively implemented. Implementation refers to the process of executing policies through a series of coordinated actions and activities (Ilhami et al., 2022). These actions must be carefully selected to align with the policy's overarching objectives, ensuring that each step contributes to the realization of the desired goals. Without meticulous execution, even the most well-designed policies may fail to yield tangible results (Allen et al., 2020). Therefore, the success of a policy is not only dependent on its formulation but also on its implementation, where theoretical plans are transformed into practical actions. Ultimately, a policy's success is determined by the ability to consistently and efficiently carry out these actions in practice (Pradhan et al., 2017).

(Carey et al., 2017) outlines several key factors that contribute to successful policy implementation. Effective communication is essential, as it ensures that all stakeholders are well-informed and aligned with the policy's objectives. Additionally, the disposition or attitude of the implementers plays a critical role in facilitating smooth execution, as a positive attitude can enhance commitment and performance (Rustika et al., 2020). The quality of human resources also significantly impacts implementation, as skilled and capable personnel are vital for achieving desired outcomes. Lastly, the bureaucratic structure, encompassing organizational hierarchy and procedural frameworks, influences how policies are operationalized and executed within the system (Hongoro et al., 2018).

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Local Revenue

Taxes are financial contributions imposed on taxpayers by the government, typically for services that cannot be directly specified. They serve two primary functions: as a source of state revenue (budget function) and as a tool for regulation (regulatory function) (Yagan, 2017). (Manzoor et al., 2019) defines local taxes as taxes collected by regional governments based on local tax regulations, intended to finance regional expenditures. Local taxes play a vital role in increasing local revenue, particularly in supporting development financing. While funds can also be sourced from foreign loans, domestic income remains a crucial financing option. However, borrowing, whether through foreign loans or domestic debt, imposes an obligation to repay, often with a significant financial burden (Bonacini et al., 2021). To reduce reliance on external funding, the state grants local governments the authority to explore regional potential, including the management of local taxes, to support development.

Given the current financial landscape, it is essential to exercise caution and selectivity when considering loans and foreign debts (Kumi et al., 2022). The decision to incur foreign debt should be made judiciously, accompanied by viable alternatives to address the substantial financial demands of development. As development costs continue to rise, the need for alternative funding sources becomes increasingly urgent. In this context, taxes represent a viable solution, serving as a crucial mechanism for financing regional development (Hoynes et al., 2015). Local revenue plays a central role, reflecting a region's ability to generate funds to support its activities. It can be defined as the regular income derived from local government efforts to harness available financial resources, thereby enabling the region to fulfill its obligations effectively. This highlights the importance of improving local fiscal management to reduce reliance on external debt and promote sustainable development (Cloke et al., 2017).

Taxation is a complex system that involves various parties and aspects, and is not solely a government monopoly (Dibie & Dibie, 2020). The process of taxation is intricately connected to critical issues such as tax calculation, withholding, remittance, and reporting. To accurately determine tax liabilities, it is essential to understand the circumstances, actions, and events involving the object, subject, and tax rate, as these three elements are inseparable and must be considered together (Hartono et al., 2022). Tax calculation cannot be performed unless all three of these interconnected aspects are accounted for. However, the process extends beyond these core components and is shaped by underlying regulations (Osman & Turmin, 2023). These regulations define key elements such as what is subject to taxation, who is liable for tax obligations, the conditions under which tax debt arises or is extinguished, and the penalties for non-compliance, thus forming the legal framework that governs the relationship between the government and taxpayers (Mwangangi, 2023).

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Research Framework

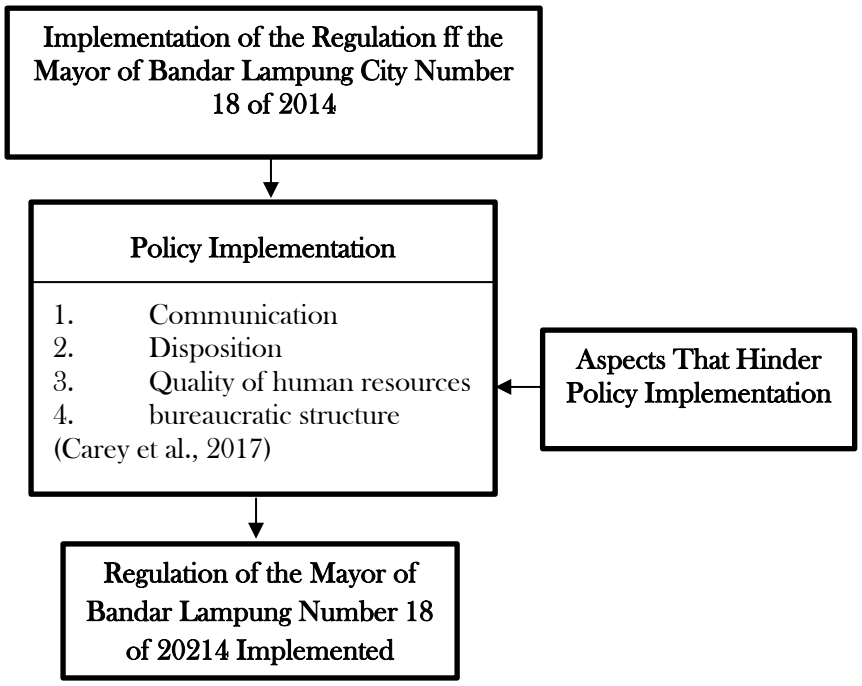

Figure 1. Framework

3. Methodology

This study utilizes a qualitative research design with a descriptive analysis approach. The aim of this methodology is to qualitatively examine and describe the implementation of Bandar Lampung Mayor Regulation Number 18 of 2014, which outlines the procedures for collecting billboard taxes in Bandar Lampung City. Data for the study are gathered directly from field informants through interviews and observations, aligning with the research objectives. This approach provides a detailed understanding of the practical application of the regulation and its influence on local tax collection practices. By employing this method, the study offers insights into the effectiveness and impact of the regulation in the local context.

The informants in this study are key individuals involved in the implementation of Bandar Lampung Mayor Regulation Number 18 of 2014, which outlines the procedures for collecting billboard taxes in the city. These informants include (1) the Head of the Bandar Lampung City Regional Tax and Retribution Service Agency, (2) the Secretary of the Regional Tax and Retribution Service Agency, and (3) three staff members from the agency. Their perspectives offer valuable insights into the practical application of the regulation and the operational processes related to billboard tax collection within Bandar Lampung. Through their involvement, this research aims to gain a deeper understanding of the challenges and effectiveness of the tax collection system as outlined by the regulation.

This research utilizes both primary and secondary data sources. Primary data is collected through field research, specifically by conducting interviews with informants who are directly involved in the implementation of Bandar Lampung Mayor Regulation Number 18 of 2014, which governs the procedures for collecting billboard taxes in Bandar Lampung City. The primary focus of these interviews is to understand the informants' perspectives on the

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regulation's implementation process. Secondary data is obtained through document analysis, including reviews of materials from government offices, related agencies, and other sources such as research journals, magazines, newspapers, and textbooks (Barusman, 2019). This secondary data provides valuable contextual information, encompassing the geographical, demographic, socio-economic, and cultural conditions of the research area. Therefore, the data for this study is derived from two main sources: informants and written documents (Barusman & Habiburrahman, 2022).

This study employs interview techniques and document analysis for data collection, utilizing both primary and secondary data sources. These methods are essential for obtaining a comprehensive dataset that informs the research. In qualitative research, data analysis involves three key components: data reduction, data presentation, and conclusion drawing or verification. Each of these components is vital in structuring and interpreting the data effectively. Together, these processes are interconnected, working in tandem to ensure a thorough and coherent analysis, ultimately leading to a well-rounded understanding of the research findings.

4. Research Results and Discussion

Implementation of Bandar Lampung Mayor Regulation Number 18 Year 2014 on the Procedures for Collecting Billboard Tax.

Implementation of Bandar Lampung Mayor Regulation Number 18 of 2014 concerning Procedures for Collecting Billboard Tax in Bandar Lampung City is an interrelated framework that binds the Main Tasks and Functions. Legislation emphasises that an organisation must organise functions to fulfil its main tasks effectively. Employees are required to perform detailed and clear activities assigned to each section or unit, structured in practical and concrete tasks in accordance with the capabilities and demands of the organisation as a public service agency. The implementation of this policy is studied qualitatively, with data collected directly from informants through interviews and document analysis. The assessment of this policy implementation follows Edward III's framework, focusing on (1) Communication, (2) Disposition, (3) Quality of Human Resources, and (4) Bureaucratic Structure. The field findings indicate a comprehensive approach that reflects these aspects in practice.

a. Communication

The concept of communication in terminology refers to the process by which a message is conveyed from one individual to another. In this context, the participants in communication are human beings. For communication to be effective, it is essential that the message is transmitted clearly and accurately. Communication can also be classified based on its nature into two types: dyadic and triadic communication. Dyadic communication refers to interpersonal interaction between two people: the communicator and the communicant. In contrast, triadic communication involves three participants: one communicator and two communicants. This distinction highlights the different dynamics and complexities that arise depending on the number of participants involved. Based on this understanding, communication can occur between two or more individuals. In such interactions, individuals engage with each other on a personal level, exchanging messages through various means. When one or

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two people are involved in a conversation, they send symbols to convey meaning. This process of symbol transmission signifies that communication has taken place. Therefore, communication is defined as the exchange of messages between participants, whether in one-on-one or group settings.

The results of the interviews highlight the importance of effective communication for leaders in three key areas. First, communication is a vital tool in the management process, aiding in planning, organizing, leading, and controlling. Second, strong communication skills enable managers to utilize the diverse talents in a multicultural environment. Third, a significant portion of a manager's time is spent communicating with both subordinates and fellow managers. This direct communication fosters immediate feedback and mutual understanding, which is crucial for effective leadership.

The study also emphasizes the role of communication in implementing Bandar Lampung Mayor Regulation Number 18 of 2014, which outlines procedures for collecting reclame tax. Clear technical instructions and orders from superiors, delivered in accessible language, are essential for effective policy execution. The use of simple, familiar language is particularly helpful, given the local context of employees from West Lampung Regency. This approach fosters psychological closeness and unity, enabling effective communication. However, when communication is inconsistent or conflicting, policy implementation becomes more challenging, hindering decision-making.

b. Disposition

Attitude is a response that remains internal and is directed toward a stimulus or object. Although it cannot be directly observed, attitude can be inferred from closed behavior. It represents a connotation of the appropriateness of a reaction to a specific stimulus, often appearing as an emotional response to social cues. Attitude can be seen as an evaluation or opinion about a stimulus or object, describing feelings connected to a state that reflects an individual's mental or behavioral condition. This disposition encourages individuals to better understand their tasks, approach their work with greater enthusiasm, and strive to achieve organizational goals more effectively.

Research findings from interviews indicate that attitudes are shaped by social interactions, encompassing relationships with both the physical and psychological environments. Employee attitudes are therefore vital for the effective implementation of the Regulation of the Mayor of Bandar Lampung Number 18 of 2014, which outlines procedures for collecting advertising taxes in the city. Employees typically aim to fulfill their main duties and responsibilities using the facilities provided by the government. To implement central government policies effectively, thorough preparation is essential. This involves ensuring the policy is clearly articulated, the human resources—specifically employees at the Regional Tax and Retribution Management Agency of Bandar Lampung City—are adequately prepared, support facilities are sufficient, and the timing of implementation aligns with the planned schedule. Leaders must consistently motivate their employees, especially considering the limited number of staff, to ensure tasks are performed efficiently.

The attitude or disposition of the policy implementers, defined as their willingness and commitment to execute the policy, is a key factor influencing the success of policy implementation. Effective execution requires employees not only to understand their responsibilities but also to possess the skills and motivation to perform their tasks. Most employees utilize their authority to achieve policy objectives

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to the best of their capabilities. For the successful implementation of the Regulation of the Mayor of Bandar Lampung Number 18 of 2014, clear communication of instructions and guidance is essential. Without clarity, employees may become unsure of their duties, leading to personal interpretations of the policy. These interpretations often differ from those of their superiors, emphasizing the need for detailed procedures and ongoing coaching to ensure employee actions align with the intended policy goals.

c. Quality of Human Resources

Resources are vital for all human activities, and human resources are the most crucial among them. Human resources manage time, energy, and abilities to optimize their use for both the organization and individual interests. They play a key role in policy processes, including planning, implementation, and supervision. Given this importance, it is essential for the government to provide skilled and competent human resources. Policy implementers need to be professionals who are experts in their fields. This ensures effective and efficient policy execution.

The study through interviews revealed that employees strive to complete tasks according to their leader's instructions, but limitations in education and skills hinder the optimal implementation of the Mayor of Bandar Lampung Regulation Number 18 of 2014 on Advertising Tax Collection. Leaders provide opportunities for employees to pursue further education to enhance human resources. Employees are encouraged to participate in education and training at the Regional Tax and Retribution Management Agency, fostering loyalty and commitment to improving their knowledge and technical skills. Education and training aim to align employee capabilities with the rapid advancements in science and technology to boost performance. Opportunities for formal education, especially at the bachelor's and master's levels, are supported, with dispensations granted as long as work hours are not disrupted. Technical training related to the regulation's implementation is regularly conducted.

Research results show that offering education and training opportunities for employees at the Bandar Lampung City Regional Tax and Retribution Management Agency is essential. Such initiatives equip employees with the necessary skills, behavior, and knowledge to perform their duties effectively. Training also nurtures a sense of commitment and appreciation for their assigned work. This sense of dedication is expected to enhance overall employee performance. Ultimately, these efforts contribute to better service and efficiency within the agency.

d. Bureaucratic Structure

Government bureaucracy is a powerful institution for driving organizational functions, as it is designed to ensure rational actions within an organization. In the increasingly modern and complex society, bureaucracy served as a tool for executing government functions. However, a major challenge for society was finding ways to supervise and ensure that bureaucracy functioned in the public interest, a concern that has yet to be fully addressed to meet societal expectations. The structure of bureaucracy significantly impacts policy implementation, with policies often failing when weaknesses exist within the bureaucratic framework. This is due to common

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traits such as reliance on routine procedures and fragmented accountability across different units, which can hinder effective policy execution even when resources are adequate and staff are knowledgeable and willing.

The implementation of the Mayor of Bandar Lampung Regulation Number 18 of 2014 concerning the procedures for collecting advertising taxes, as managed by the Bandar Lampung City Regional Tax and Retribution Management Agency, reveals a clear and structured approach. The program is designed to address the regional needs of Bandar Lampung City, with the structure being simple and tailored accordingly. This simplicity is reflected in its low departmentalization, wide span of control, centralized authority, and minimal formalization. Simple structures, commonly used in medium-sized regional government organizations, offer advantages like speed, flexibility, low management costs, and clear accountability. However, their weakness becomes apparent in larger organizations, as the low formalization and high centralization can lead to information overload at the top, slowing decision-making, as it depends on the leader.

The bureaucratic structure is characterized by highly routine tasks managed through specialization, strict adherence to formal rules and regulations, and the grouping of tasks into various functional departments. It involves centralized authority, a narrow span of control, and decision-making that follows a clear chain of command, ensuring that all work originates from above and is centrally controlled, allowing leaders to effectively oversee employee activities. The key strength of bureaucracy lies in its efficiency in executing standardized tasks. By consolidating specialties into functional departments, it achieves economies of scale with organized tasks, reduces personnel and equipment duplication, and fosters a shared understanding among employees, making the execution of tasks more flexible.

Aspects Inhibiting the Implementation of Bandar Lampung Mayor Regulation Number 18 of 2014 Concerning Procedures for Collecting Advertising Tax.

The implementation of Mayor of Bandar Lampung Regulation Number 18 of 2014, which outlines the procedures for collecting advertising taxes in the city, aims to enhance efficiency by strengthening supporting factors and addressing obstacles. Research and interviews with informants have identified several challenges hindering the improvement of bureaucracy performance at the Bandar Lampung City Regional Tax and Retribution Management Agency. These challenges include employees frequently working outside their designated roles, leading to suboptimal performance. In terms of work administration, there is a discrepancy between the planned and actual implementation of tasks, complicating the evaluation of work programs.

Moreover, the high volume of tasks assigned by leadership results in overlapping responsibilities and authority among employees at the agency. Employees often receive tasks outside their primary duties, disrupting their focus on core responsibilities. Additionally, employees are expected not only to perform office duties but also to promote the Mayor's policies, even beyond office hours, further expanding their workload and affecting their ability to focus on their main tasks.

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5. Conclusions and Implication

Conclusion

Based on the research and discussion, several conclusions can be drawn regarding the implementation of the Mayor of Bandar Lampung Regulation Number 18 of 2014 concerning the procedures for collecting advertising taxes in Bandar Lampung City. The implementation is evaluated across four dimensions: (1) Communication, where employees have actively socialized the policy; (2) Resources, which have been aligned with the background and capabilities of the employees; (3) Disposition/Attitude of Implementers, with all employees following the policy; and (4) Bureaucratic Structure, which is well-organized and matches the tasks and functions of each employee according to organizational needs. However, challenges still exist in each dimension, arising from both internal and external factors affecting employees. In terms of inhibiting factors, employees often engage in tasks outside their primary responsibilities, which leads to suboptimal performance. There are also contradictions between planned and implemented tasks within work administration. Additionally, the heavy workload assigned by leadership results in overlapping tasks and authority among employees at the Bandar Lampung City Regional Tax and Retribution Management Agency.

Implication

The recommendations from this study are as follows: First, strict sanctions should be enforced in the implementation of the Mayor of Bandar Lampung Regulation Number 18 of 2014 regarding the procedures for collecting advertising taxes in Bandar Lampung City to ensure that employees perform their duties to the best of their abilities. Second, to enhance employee competencies, ongoing efforts should be made to improve their skills through education and training, particularly through staged formal education. This will help develop a workforce with adequate and reliable capabilities, ensuring that employees can effectively and optimally carry out their primary tasks and functions as expected.

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