



Opportunities for the Application of City Government Policies in Implementing Motor Vehicle and Surface Water Taxes in Indonesia

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Abstract

Transparency in public policy is one pillar of a state democracy. This is important because the community as the implementer of the policy can monitor government performance. Motor vehicle and surface water taxes are the largest revenue sector in the regional budget. Therefore, this study aims to analyze qualitatively about the application of city government policies in implementing motor vehicle and surface water taxes in Indonesia. This study was conducted with an explanatory sequential mixed method design which consisted of two stages, quantitative data collection and qualitative data collection to help decipher quantitative data. This study was conducted in West Java province with 18 regencies and 9 municipalities and the Regional Revenue Agency of West Java which has 34 One-stop Administration Services Offices of Regional Tax Management Center spread in 5 working areas. The research problems include (1) How is the implementation of motor vehicle and surface water tax policies in West Java regencies/Cities? and (2) What is the ideal policy implementation model design for Regencies/Cities in West Java? The results show that the regency/city government has implemented the excavation of motor vehicle and surface water tax potentials through intensification and extensification through regional apparatuses and the policy implementation model design for regencies/cities is the application model of national identity number single ID.

Keywords: *Policy Implementation; Tax; Motor Vehicle; Surface Water Taxes Government*

Introduction

Good governance is a system that seeks to make decisions for organizational interests (Addink, 2017; Ekundayo, 2017; Haliah & Nirwana, 2019) Good governance also plays a role in overseeing the course of government to minimize corruption, collusion, and nepotism that harm the community (Basyal, Poudyal, & Seo, 2018; Dirwan, 2019). Government and society are integrated elements (Dentchev, Haezendock, & Ballen, 2015). Good government will design and implement the programs needed to provide effective and efficient services through formal and disciplined financial management (Keping, 2018; Ulisah, 2016). The current performance of regional government holds public spotlight, so it is hoped that the government can improve it for the satisfaction of the community (Rikun, Laloma, & Plangitan, 2018; Suprianto, 2014). Good governance is seen as a factor in providing legal certainty and creating national welfare (Haris, 2015).

National welfare can be seen from the integrated economic and social development of the community (Choudry, 2014; Popa & Maria, 2012; Radu, 2015). Economic transformation can be seen through the increase or rapid growth of the industrial sector so that its contribution to national income is increasing. Meanwhile, social transformation can be seen from the equitable access to health, education, housing, clean water, and others, as well as participation in political decision making (Colombo, Cunningham, & Garcia, 2015; Suradi, 2012). The communities are not only treated as customers or consumers but citizens, who have the right to governance indirectly by taking responsibility for the actions or choices they make. Likewise, when there are poor services, the community has the right to protest and hold politicians accountable. Therefore, the government works for the welfare of the community while the community supports various government policies (Adriani, 2016; Khairul Amin, 2017; Rahmat & Bakti, 2016).

Policy is a series of plans, activities, actions, decisions, and attitudes taken as a form of solving the problem being faced (Asmawi, Sjoraida, & Anwar, 2017; Ramdhani & Ramdhani, 2016). The government, in this case, has full authority in making policies related to problems that arise from the community. The policy making plan comes from the problems involving many people so the government acts by making policies to make decisions. By making policies, government can obtain the desired results (Colombo et al., 2015).

The principle-based general policy made by the regional government is regional autonomy. This policy is the transfer of authority from central government to regional government independently (Ristanti & Eko Handoyo, 2017; Safitri, 2016) hoping to provide the best service to the community as it will give freedom to the region to take various actions tailored to the conditions of the community (Fauzi, 2019; Habibi, 2015). In this case, people establish their own governmental organization in line with local conditions (Kambo, 2015; Kusriyah, 2016). Regional autonomy has regions with autonomous rights or commonly called autonomous regions (Nadir, 2013; Nugroho, 2013). In relation to the economic welfare of the community, regional autonomy can be followed by the freedom of each region to explore regional income in the form of local taxes.

Regional taxes is a mandatory contribution to a region with the results used for the welfare of its people (Mafaza, Mayowan, & Sasetiadi, 2016). Regional taxes is a source of income for the region which has an important role that comes from the region itself (Andriani & Purnawan, 2017). Allocation of regional taxes is only for public interests. The regional taxes examined in this study are Motorized Vehicle Tax (MVT) and Surface Water Tax (SWT) (Elvi Syahria, Ilat, & Elim, 2015). Both types of taxes were chosen based on the number of people who own vehicles or private housing units.

The problem that is often faced is the lack of public awareness to pay taxes and the lack of implementation of the tax payment system designed. Thus, this study is aimed at analyzing qualitatively the implementation of MVT and SWT policies in all regencies/cities. The novelty of this study is a deeper analysis and a solution provided to the lack of public awareness in paying taxes. The results of the study can be used to design an ideal model of policy implementation to be applied to explore the existing potential for increased regional income.

Research Method

This study was conducted to explore information related to the implementation of MVT and SWT policies using a mixed method with an explanatory sequential mixed method design (Cresswell & Clark, 2007). The design of this study consisted of two stages, quantitative data collection and qualitative data collection to help decipher quantitative data. Quantitative data referred to in this study is the data obtained from document studies in each regency/city. This design was used because quantitative data only provides a big picture of the research object. That is why further analysis is needed to improve or broaden the

general description obtained previously. The flow of explanatory sequential mixed method design can be seen in Figure 1.

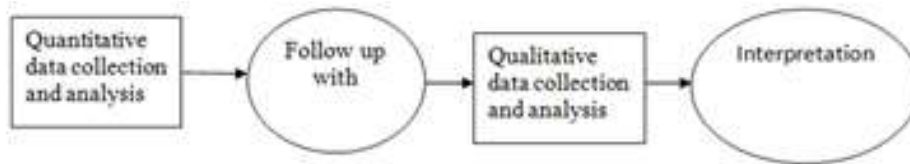


Figure 1. Explanatory sequential mixed method design (Cresswell and Plano Clark, 2007)

This study was conducted in West Java province with 18 regencies and 9 municipalities and the Regional Revenue Agency of West Java which has 34 One-stop Administration Services Offices of Regional Tax Management Center spread in 5 working areas. Qualitative data collection was conducted by interviews with the employees of the local Regional Revenue Agency. The interview guidelines used in this study refer to the dimensions of the implementation of MVT and SWT policies by George III, as outlined in Table 1.

Table 1. Policy Implementation Model by George III

No	Variable	Indicator/Measurement
1	Communication	1. Measures and goals are understood by the individuals in charge of achieving the objectives of the policy
2	Resource	2. Number of staff 3. Expertise of the implementers 4. There is relevant and sufficient information to implement the policy and fulfillment of relevant resources in the implementation of the program. 5. There is an authority to ensure the program is implemented as expected. 6. There are supporting facilities for the programs such as funding and infrastructure.
3	Disposition	7. Implementer response to policies 8. Implementer awareness, implementing instructions/direction for responding to the program towards acceptance or rejection. 9. Intensity of response
4	Bureaucratic Structure	10. Suitability of characteristics in executive bodies that have both potential and tangible relationships to what they have in enforcing policies. 11. Suitability of norms in executive bodies that have both potential and tangible relationships with what they have in enforcing policies. 12. Suitability of patterns of relationships that occur repeatedly in executive bodies that have both potential and tangible relationships with what they have in enforcing policies.

To facilitate the analysis and interpretation of data, the research problems are formulated as follows: (1) How is the implementation of motor vehicle and surface water tax policies in West Java regencies/Cities? and (2) What is the ideal policy implementation model design for Regencies/Cities in West Java?.

Result and Discussion

1. The implementation of motor vehicle and surface water tax policies in West Java

In general, the implementation of a policy often encounters several obstacles, but some are running as expected. Policy in its implementation reaps the pros and cons from the community. Policies are sometimes difficult to implement because not all people can accept these policy decisions. The focus of this study is the implementation of MVT and SWT policies. The implementations of such policies are discussed based on the dimensions contained in the interview guidelines by George III. According to his view, policy implementation is influenced by four variables, namely (1) communication, (2) resource, (3) disposition, and (4) bureaucratic structure. The relationship between variables is illustrated in Figure 2.

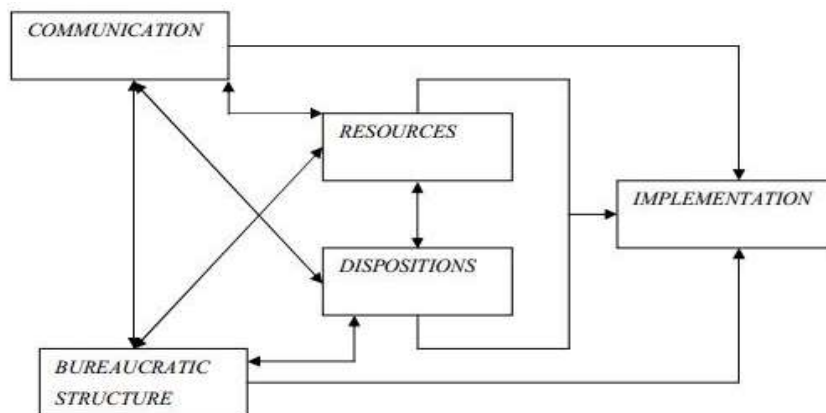


Figure 2. Factors that influence policy implementation (George III, 2007)

Communication, in this case, is the successful implementation of community policies so that the implementer knows what to do and what the policy targets are. If the goals and objectives are not clear without the seriousness of the implementer and are not known by the target group, there will be dissatisfaction with the performance of the implementer. These resources can be human. Resources are an important factor in implementing effective policies. Disposition is the character, actions, and characteristics to be possessed by the implementer. They must be able to commit, promote honesty, and be democratic in order to carry out policies properly and correctly. The organizational structure in charge of implementing the policy has a gradual influence on the implementation of the policy.

The results of the interviews in this study are discussed in detail based on the four variables put forward by George III.

Communication

The interview results show that communication among various parties has been going well. The tax staff believes that communication is the key to the system for collecting taxes, both MVT and SWT.

The practice of communication begins with the delivery of information by regional leaders to each element of the West Java Regional Tax Management Center (P3D) leaders. Delivery of information is done by socialization or through mass media to provide knowledge, understanding to the elements of P3D leaders regarding the implementation of tax policy implementation; therefore, a clear information that is easy to understand is needed. This is in line with the study of Nurani (2016) suggesting that socialization can help people find new norms and harmony in implementing policies. It also can help implementers and targets to work together to achieve the goals of the policy.

The communication carried out by the implementer is in the form of translating abstract policies into more operational policies. The results of the study Syani, Mufid, & Hazin (2017) also showed that the socialization should not only be done once but continuously to achieve the essence and effectiveness of the policy. If related to MVT and SWT policies, each region in West Java has socialized the policy evenly and regularly. Therefore, it is necessary to build and develop effective communication channels. The study of Syarif, Unde, & Asrul (2014) shows that the better the communication channel is built, the higher the probability that the commands are forwarded correctly will be.

Resource

Resources in policies are an absolute necessity to be implemented by every organization through synergistic and systematic realization and interaction that are planned on the basis of partnership. The resources in this study are adequate staff, individual expertise, and facilities that support staff personal development. According to the study conducted by Ariyani, Hakim, & Noor, (2014), resources in policy implementation also take the form of data and information.

The staff personal development aims to enable them to adjust to developments that continue to run dynamically in carrying out their duties. To support the course of the implementation tax policies, optimal resources, both human and financial resources, are required.

The staffs researched or interviewed in this study were the State Civil Apparatus (SCA). SCA consists of civil servants and government employees with employment agreements appointed by official development officers, who are assigned tasks in a government position or others and paid according to statutory regulations.

Based on the results of the documentation study, the number of SCA in each P3D has met the standards and some even exceed the office capacity. Each unit also has its own method of developing the skills of its SCA.

Disposition

One of the factors that support the success of policy implementation is the attitude of the implementer of the policy. If the apparatus agrees with the contents of the policy that will and must be implemented, they will implement it sincerely; however, if he has a different view from the policy maker, there will be problems in the implementation and the program will be unsuccessful (Hasibuan, Yusnadi, & Purba, 2016).

In this study, disposition or attitude of the policy implementers in implementing tax policies can be seen through the level of compliance of the implementer and remuneration/rewards given to the implementer. For effective implementation, not only should the implementer know what to do, but they must also have the ability to do it. This corresponds to findings of Setyawan & Srihardjono, (2016) that the government's commitment in implementing the policy is seen from its responsibility in carrying out its duties. Meanwhile, the people as the target of the program always participate in overseeing the implementation of government programs. In addition, evaluation also characterizes the government's responsibility for the policies implemented. The evaluation will help to find out what performance needs to be improved (Indah & Hariyanti, 2018).

Disposition is the desire and tendency of the implementer to carry out seriously to achieve the goal This disposition will emerge among the implementers, which benefits not only the organization but also the implementer.

Bureaucratic Structure

Bureaucracy is a system carried out by public or government bodies whose performance is in accordance with work patterns and applicable values (Awang, 2010). Bureaucracy and policy

performance are closely related because bureaucracy emerges from policies. This is important because the success of a policy is determined by bureaucracy.

The success of an organization in providing services can be observed and measured through the performance of the organization (Emezi, 2015; Pokorná & Cástek, 2013; Singh, Darwish, & Potočník, 2016). Therefore, bureaucratic organizational culture will determine the do's and don'ts by members of the organization, the normative limits of their behaviors, the nature and forms of organizational control and supervision, the managerial style that can be accepted, the right ways of working, and so on. The study of Wandriani (2012) shows that organizational culture can be used as a source of organizational competitive advantage in the face of a changing environment.

The important role of the organizational culture (bureaucracy) is particularly to help create a sense of belonging to the organization, the identity of its members, emotional attachment between the organization and the workers involved, organizational stability as a social system, and find patterns of behavior guidelines as a result of habitual norms formed in daily life.

With a strong influence of organizational culture (bureaucracy) on the behavior of the members, organizational culture (bureaucracy) can set boundaries to distinguish it from other organizations (bureaucracy), form organizational identity and personality identity of the members, facilitate the creation of organizational rather than individual commitment, increase the stability of social system attachment, and function as a mechanism for making meaning and symbols for controlling the behavior of the members.

2. Opportunities for Application of Motor Vehicle Tax and Surface Water Tax Policies in Regencies/Cities

The Provincial Government of West Java is targeting revenue from MVT in 2020 to increase by 63.13% from 2019. This target was made after it had conducted a comprehensive study. This makes MVT the largest contributor in the structure of regional income while supporting regional development financing in West Java.

In the last three years, the average contribution of West Java's MVT realization was 21.63% to the realization of regional income or 36.94% to the realization of Local Own Source Revenue (PAD). To realize this target, the West Java Provincial Government needs to innovate and involve all stakeholders in the revenue sector to encourage and increase taxpayer awareness. There are several factors that need to be reviewed in realizing the increased MVT, such as macroeconomic projections in 2020 both nationally and regionally that will affect people's personal income.

3. Ideal Policy Implementation Model Plan

Regency/city government hopes that the National Identity Number (NIN) stated on the e-KTP (National ID Card) can be used by the Regional Revenue Agency of West Java to obtain tax-related information. From this program, it is expected that one identity number can be used for various purposes. This step is claimed to be the solution of the many databases owned by each institution so that if they want to synergize data collection, it will not take a long time.

The government can still detect those concerned by referring to a NIN owned by the taxpayer. If the taxpayer moves residence, the government can still track his location via his NIN. The purpose of the integration is indeed to pursue a single ID number of the taxpayer.

Thus, the researcher recommends to integrate single ID as seen from the family card number, national ID card number, employment data (CSA or entrepreneur [business license processing, business license extension, banking]), and education data.

After the government has a single data (single ID) in the form of NIN or mobile phone number, the government, in this case Regional Revenue Agency, can notify the MVT payment due date to the people through the integrated information media, e.g. integration of mobile numbers as follows:

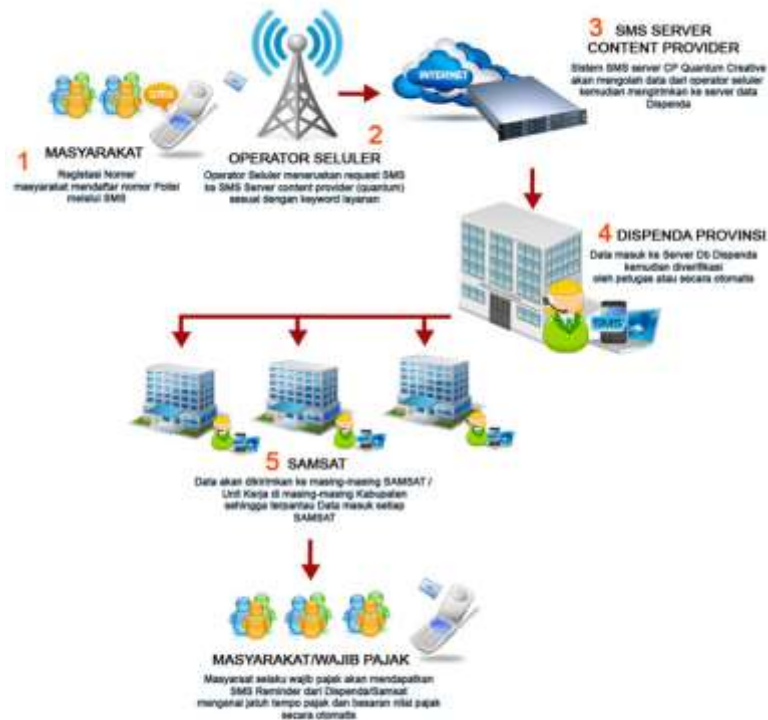


Figure 3. Single data search flow.

Conclusion

In general, the regency/city government has implemented potential excavation for MVT and SWT through intensification and extensification carried out by regional apparatus in the regencies/cities of West Java Province. The draft policy implementation model for the regencies/cities is using the application model of NIN single ID in accordance with Article 1 Number 12 of Law 23/2006 on Population Administration emphasizing that the National Identity Number (NIN) is an identity number of the population that is unique, single, and attached to someone who is registered as a resident of Indonesia. Thus, NIN as a Single Identity Number (SIN) must now be applied in a variety of population identities for all government services in accordance with the main goal and objective of electronic national identity card as a national population database.

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