Digital Governance Policy Implementation Model Through Electronification of Land and Building Acquisition Fees (E-BPHTB) at the Baubau City Regional Revenue Agency

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Abstract

The implementation of E-Government policies can improve policy performance through quality services utilizing digital-based information technology. The Baubau City Regional Revenue Agency utilizes technological developments by issuing the E-BPHTB Application. This application is implemented at BAPENDA to improve service performance in the field of taxation. The success of the implementation can be seen from the positive reactions shown by Taxpayers. Although many still have technological stuttering. This problem has not become serious, because BAPENDA Baubau City continues to strive to conduct socialization both directly and indirectly. This study adopts O'Jones' theory, the method used is qualitative descriptive research. Data collection techniques, namely by reducing which consists of; data reduction, and drawing conclusions. The results of the study indicate that the implementation of the Electronic policy (Land and Building Acquisition Fee) at Bapenda Baubau City is quite good, but not as expected: Organization in terms of budgeting, and methods are good but the human resources owned are still lacking, not adequate especially in the field of determination in the process of completing duties and functions. Interpretation related to the explanation of the substance and understanding of the objectives and targets of the E-BPHTB policy has not been as expected, even though it has received support for policies such as the PDRD Law, Regional Regulation No. 5 of 2011 concerning BPHTB as the basis for implementing the collection and management of BPHTB, public understanding is still low, only limited to socialization through electronic media and billboards, Standard Operating Procedures and work procedures for policies already have a measurable and transparent mechanism, the mechanism or procedure is very clear, this can be seen from the determination and processing of data through the E-BPHTB Application which is following the determination of BPHTB.

Keywords: E-Government, E-BPHTB Application, Regional Tax Services, Implementation of Digital Policy, Public Organization Performance.

PUBLICA, Vol. 7 No. 1: 110-130
Digital Governance Policy Implementation Model Through Electronification of Land and
Building Acquisition Fees (E-BPHTB) at the Baubau City Regional Revenue Agency
Rahmawati

INTRODUCTION

Tax is one of the policies implemented to support national development. The tax provides a mandatory contribution made by the coercive community, so it can be said to be coercive, but it is still considered to have quite a large obstacle to being implemented. Tax should be fair because it is based on the conditions, characteristics, and situations of Taxpayers/community. So that the income obtained by the state can be utilized as much as possible for the needs and prosperity of the nation and state (Battilossi & Pittaki, 2025).

Citizens play an important role in paying taxes, to demand this awareness, the community must be able to fulfill their civic obligations. Factors that influence taxpayer compliance in carrying out their obligations are paying taxes, namely by conducting socialization regarding the understanding of taxes and modern digital-based taxation systems. With digital-based electronification, unlimited internet access can drive the digital economy (Karatzimas, 2023).

The interests of today's community need demand an increase in public services that can be carried out anywhere and anytime online, without having to meet face to-face between the community and the government as service providers, and with easier regulations. Bapenda Baubau City utilizes E-Government as one of the efforts to improve application-based services (Karunia, 2023).

Current tax activities accommodate Information and Communication Technology in carrying out tax activities. Previously, this activity was carried out manually face-to-face/offline, then utilizing applications so that it could reduce a lot of time and the government's work service process. The Baubau City Bapenda is taking advantage of this development positively, following Presidential Decree Number 3 of 2021 concerning the Task Force for the Acceleration and Expansion of Regional Digitalization (Dias Menezes et al., 2023).

The Baubau Mayor's Policy through Regional Regulation Number 6 of 2021 concerning the Electronic Regional Tax System. The digital-based regional tax system is expected to guarantee ease of data collection and services as well as determination and processing of data to facilitate orderly administrative payments to encourage the receipt of regional income in Baubau City (Yahya et al., 2024). The Baubau City Regional Revenue Agency issued the system used, namely the Geographic Information System (GIS)

PUBLICA, Vol. 7 No. 1: 110-130
Digital Governance Policy Implementation Model Through Electronification of Land and
Building Acquisition Fees (E-BPHTB) at the Baubau City Regional Revenue Agency
Rahmawati

application to map land and building areas, the Market Calculation Value Data Bank
(BDNPP) application to calculate the value of non-standard buildings so that in the
process of implementing the BPHTB calculation. In this application, several features can
provide convenience for Taxpayers. The Baubau City Tax Application is expected to
make it easier for the public as Taxpayers to access various payment information.

The Baubau City Regional Revenue Agency always strives to increase tax payment
receipts for each year even though it is fluctuating and not yet optimal, this can be seen
as follows: in 2021, tax realization was 9,067,958,230 billion with a total of 1,765 tax
objects, 2022: tax realization was 9,744,304,723 billion with a total of 1,753 tax objects,
2023, tax realization was 6,271,474,915 billion with a total of 1,281 tax objects. While the
expected target for each year did not reach what was expected, in 2020 it was
8,000,000,000, in 2021 it was 9,000,000,000 and in 2022 it was 9,350,000,000. From the
data above, the realization of BPHTB tax revenue in the last three years amounted to
25,083,737,868 billion with a total of 4,799 tax objects, while the expected target is
26,350,000,000.

Based on the description above, the researcher proposes this research to find a
solution to the problem related to increasing regional tax revenue through the
implementation of the Electronic policy (Land and Building Acquisition Fee) E-BPBHTB
as an indicator of the implementation of the Baubau City policy. The focus of this research
is: Related to how the implementation process of the electronic application policy (Land
and Building Acquisition Fee) E-BPBHTB uses the Charles O. Jones approach (Wibowo
& Phil, 2007) by explaining three variables, namely: a. How is the organization that
includes resource management, units and methods, b. How is the interpretation activity
(Interpretation) or understanding related to the operational substance of the E-BPBHTB
policy, c. How is the implementation of E-BPBHTB?

LITERATURE REVIEW

Public Policy Implementation Theory

Public policy is the authority of the government to carry out its duties and functions
concerning the community and the business world. Government policy in developing
industrial areas is a state policy that is oriented towards the public interest (society). The

PUBLICA, Vol. 7 No. 1: 110-130
Digital Governance Policy Implementation Model Through Electronification of Land and
Building Acquisition Fees (E-BPHTB) at the Baubau City Regional Revenue Agency
Rahmawati

definition of policy is a principle or way of acting that is chosen to direct decision-making (Cashore et al., 2021). According to Ealau and Prewitt, olicy refers to an established guideline marked by consistent and repeated actions, both by those who create the policy and those who are subject to it. Meanwhile, Titmuss defines policy as a set of principles that guide actions aimed at specific objectives (Leiringer et al., 2022). He further emphasizes that policy is inherently focused on addressing problems and taking action. Therefore, policy can be described as a set of principles designed to direct deliberate and consistent actions in order to achieve particular goals (Syukur et al., 2024).

Every preparation of public policy begins with the formulation of problems that have been identified, and then the implementation of the policy is aimed at overcoming problems that occur in society (Scupola & Mergel, 2022).

Carl J. Federick as quoted by (Agustino, 2008) describes policy as a set of actions or initiatives put forward by an individual, group, or government within a specific context where both challenges and opportunities exist. These factors influence the execution of the proposed actions aimed at achieving particular objectives. This perspective also emphasizes that policy inherently involves purposeful and intentional behavior, highlighting that what truly defines a policy is the actual implementation of actions in response to an issue not merely the proposals or plans themselves (Congiu & Moscati, 2022).

The Policy Implementation Model according to Merilee S. Grindle (Agustino, 2008) is influenced by two major variables, namely the content of policy and the implementation environment (context of implementation). The content of this policy includes: (a) the extent to which the interests of the target group are included in the content of the policy; (b) the types of benefits received by the target group; and (c) the extent to the desired change from a policy. A program aimed at changing the attitudes and behavior of the target group is relatively more difficult to implement than a program that simply provides credit assistance or rice assistance to poor community groups; (d) whether the location of a program is appropriate; (e) whether a policy has mentioned its implementors in detail; and (f) whether a program is supported by adequate resources.

The policy environment variables include: (a) how much power, interests, and strategies are possessed by the actors involved in policy implementation; (b) the

PUBLICA, Vol. 7 No. 1: 110-130
Digital Governance Policy Implementation Model Through Electronification of Land and
Building Acquisition Fees (E-BPHTB) at the Baubau City Regional Revenue Agency
Rahmawati

characteristics of the institutions and regimes in power; (c) the level of compliance and responsiveness of the target group. The uniqueness of Grindle's model lies in its comprehensive understanding of the policy context, particularly concerning implementers, recipients of implementation, and possible conflict arenas between implementation actors, as well as the conditions of implementation resources required (Steinebach, 2022).
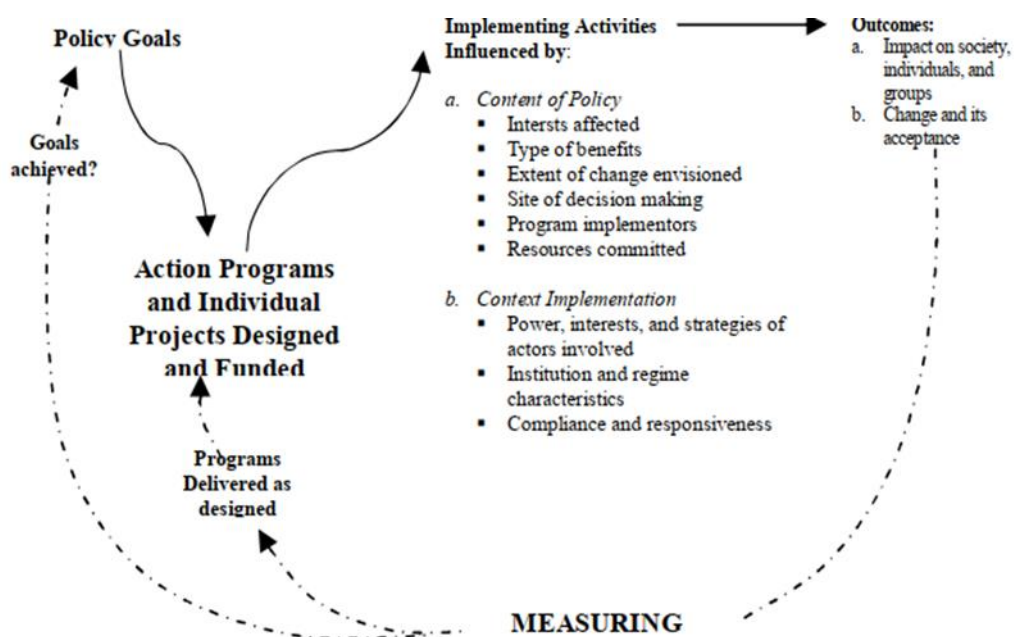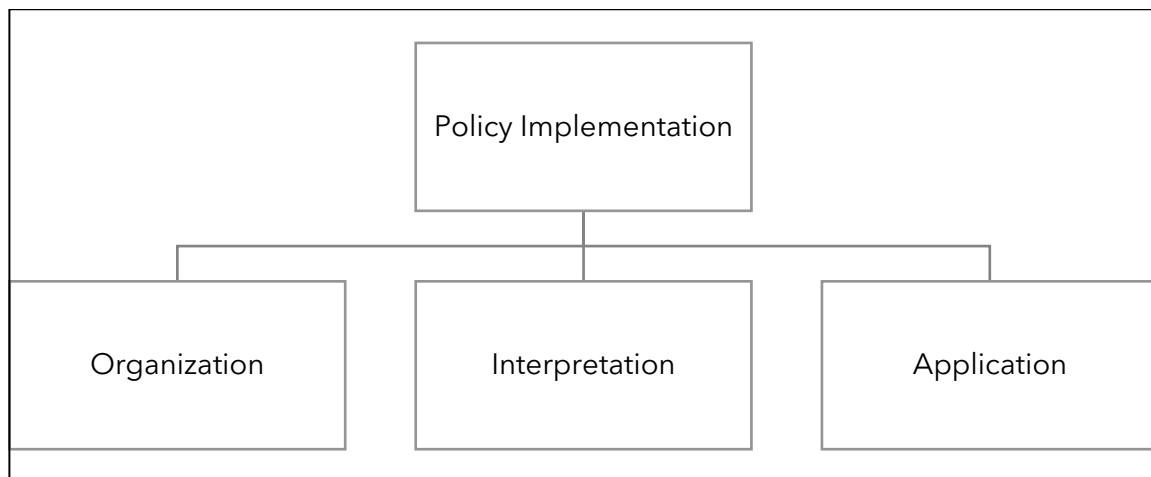

Figure 1. Grindle Policy Implementation Model

(Wibowo & Phil, 2007) explains that research in this third generation (Third-Generation Research) focuses on: 1.) Communication between government institutions in policy implementation; 2). Compiling a more comprehensive research design to study policy implementation. Especially through theoretical and empirical approaches; 3). Studying predictor variables in policy implementation research.

Public policy implementation according to Jones (Wibowo & Phil, 2007), defines public policy implementation as: "getting the job done" and "doing it". However, according to Jones, the implementation of public policy requires conditions, including the existence of people or implementers, money, and organizational capabilities, which are often referred to as resources. Therefore, Jone (Wibowo & Phil, 2007) further formulates the limitations of implementation as "a process of getting additional resources to figure out what is to be done".

PUBLICA, Vol. 7 No. 1: 110-130
Digital Governance Policy Implementation Model Through Electronification of Land and
Building Acquisition Fees (E-BPHTB) at the Baubau City Regional Revenue Agency
Rahmawati

Illustration of the Jones Public Policy Model adapted by Kadji with the following explanation:

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                    ┌─────────────────────────┐
                    │  Policy Implementation  │
                    └─────────────────────────┘
                                 │
        ┌────────────────────────┼────────────────────────┐
   ┌────────────┐         ┌────────────────┐        ┌──────────────┐
   │Organization│         │ Interpretation │        │ Application  │
   └────────────┘         └────────────────┘        └──────────────┘
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Figure 2. Jones Public Policy Implementation Model

From the illustration above, it can be further explained that the implementation of public policy according to Charles Jones (Wibowo & Phil, 2007), is influenced or determined by three main factors.

First, Organization; that in every implementation or implementation of public policy whenever and wherever the policy is operationalized, it should be supported by the existence of a flexible organization with clear and directed main tasks and functions, and supported by reliable policy implementers who have the undoubted capacity in carrying out organizational tasks, so that every policy that is implemented will become a reality and accepted by and for the public interest (Foss et al., 2022).

Second, Interpretation; although every strategic policy that is produced can be implemented directly without having to publish its technical policy derivation, it is more ideal and realistic if the strategic policy is still interpreted or described down to more technical and implementation matters so that every person or implementer can better understand what must be done according to the goals and targets to be achieved by each policy (De Bruijn et al., 2022).

Third, the Application; is that every policy product is run by a flexible and existential organization, and is supported by interpretive capabilities that are described at the technical implementation level. So that is an absolute requirement so that the policy will be more applicable so that the policy is not just in the imagination that does not manifest

PUBLICA, Vol. 7 No. 1: 110-130
Digital Governance Policy Implementation Model Through Electronification of Land and
Building Acquisition Fees (E-BPHTB) at the Baubau City Regional Revenue Agency
Rahmawati

in reality. However, in the end, it comes down to the ability of public policy implementers to take real action so that every policy product will be beneficial to the public interest (Alawamleh et al., 2023).

Charles O. Jones's theory of public policy implementation is used in this study because it offers a comprehensive and systematic analytical framework to understand the dynamics of policy implementation at the local government level. The basic concept of this theory emphasizes that the success of policy implementation depends on three main elements: organization, interpretation, and application. The three are interrelated and are prerequisites for public policy to be implemented effectively in the field. Organization refers to institutional readiness in the form of structure, human resources, and clear division of tasks; interpretation emphasizes the need for technical and substantial understanding of the contents of the policy so that there is no gap between the formulator and implementer; while application highlights aspects of direct execution in the field, including real actions taken to ensure that the policy becomes a reality that has an impact on society.

O'Jones' theory was chosen because it is in accordance with the focus of this study which wants to examine how the tax digitalization policy, in this case the electronification of Land and Building Acquisition Fees (E-BPHTB) at the Baubau City Bapenda, is implemented concretely. In this context, O'Jones' approach provides a strong analytical tool to describe the readiness of the Bapenda organization, the process of policy interpretation by implementers, and the extent to which the policy is implemented in practice through the application of digital technology. Through the lens of this theory, research can analyze the challenges faced such as limited human resources, lack of community understanding, and other technical obstacles that arise in the implementation process. Thus, the application of O'Jones' theory in this study is not only conceptual, but also operational, because it is used to assess and recommend strategies to improve the effectiveness of the E-BPHTB policy as part of digital governance at the local level.

According to G. Shabbir Cheema and Dennis Rondinelli, four groups of variables can affect the performance and impact of a program, namely: (a) environmental conditions; (b) relationships between organizations; (c) organizational resources for

program implementation; (d) characteristics and capabilities of implementing agents (Baloch et al., 2022).

In Weimer and Vining's view, there are three large groups of variables that can meet the success of a program's implementation, namely:

1. Policy Logic.

    The logic of a policy is intended so that a policy that is set makes sense (reasonable) and gets theoretical support (Sewerin et al., 2022)

2. The Environment Where the Policy Is Operated.

    The environment where the policy is operated includes the environment: Social, Economic, Political, Defense, and Physical/geographical. A policy can be successful in place X but not necessarily successful in other places (Allam et al., 2022)

3. The Ability of the Policy Implementer.

    The success of a policy can be influenced by the level of competence and skills of the policy implementers (Clarke et al., 2021)

RESEARCH METHOD

This study uses a qualitative method with a descriptive approach. This approach was chosen to obtain a systematic, factual, and accurate picture of the implementation of the regional tax electrification policy within the Baubau City Regional Revenue Agency (Moleong, 2010). The purpose of this approach is to deeply understand the process of implementing the E-BPHTB policy and assess its effectiveness in increasing regional tax revenues. The data sources in this study consist of primary and secondary data. Primary data were obtained through in-depth interviews with key informants, namely employees of the Baubau City Regional Revenue Agency, policy makers, and the community as users of the E-BPHTB application service. Direct observation was carried out at the tax service location to see the actual application usage process. Meanwhile, secondary data were obtained from official documents such as tax realization reports, regional regulations, and technical guidelines for using the application issued by related agencies.

Data collection techniques were carried out through three main stages, namely interviews, observations, and documentation. Furthermore, the collected data was analyzed through interactive analysis stages consisting of data reduction, data

PUBLICA, Vol. 7 No. 1: 110-130
Digital Governance Policy Implementation Model Through Electronification of Land and
Building Acquisition Fees (E-BPHTB) at the Baubau City Regional Revenue Agency
Rahmawati

presentation, and drawing conclusions. In the data reduction stage, researchers sorted data that was relevant to the focus of the study, namely aspects of organization, interpretation, and application in the implementation of the E-BPHTB policy. Information that was not related to the focus of the study was set aside so that the analysis process remained focused. Data presentation was carried out in the form of a descriptive narrative that fully describes the policy implementation process, accompanied by direct quotes from informants to support data validity. Conclusions were drawn inductively, by compiling patterns of findings from the field that were linked to Charles O. Jones' theory of public policy implementation, namely through three main indicators: organization, interpretation, and application. This process took place iteratively, namely data that was not yet clear was traced back to the field or explored through source triangulation, so that the conclusions obtained truly reflected the conditions that occurred in the field. Thus, this approach is expected to be able to provide a comprehensive understanding of the effectiveness and challenges of implementing the E-BPHTB policy in Baubau City.

RESULT AND DISCUSSION

Organizing

The success of policy implementation according to Charles O. Jones must have an organization or institution that implements it. Jones, said that an organization is "an activity related to the formation or rearrangement of resources, units, and methods to make a program run" (Syahrillah et al., 2024). For Jones a bureaucratic organization is related to (a) the formation or rearrangement of resources, (b) units, and (c) methods to make a program run. Thus, these three aspects will be discussed as follows:

1. Resources and Facilities

   Resources in policy implementation can be seen as one of the critical factors of public policy implementation. Important resources in policy implementation include staff of sufficient size and the appropriate skills to complete their tasks, authority, and facilities needed to translate written proposals into government functions (Mohiuddin et al., 2022). These policy resources must also be available to facilitate the implementation of a policy. Lack of Human Resources, limited funds,

PUBLICA, Vol. 7 No. 1: 110-130
Digital Governance Policy Implementation Model Through Electronification of Land and
Building Acquisition Fees (E-BPHTB) at the Baubau City Regional Revenue Agency
Rahmawati

or facilities in policy implementation, are major contributors to the failure of policy implementation.

The results of the study obtained concerning resources to support the implementation of the E-BPHTB policy in Baubau City, the human resources owned are still lacking, and not yet adequate, especially in the field of determination in the process of completing the main tasks and functions of BPHTB management even though they already have technical expertise OC (Operator Console) as Admin who is responsible for the e-BPHTB Application to complete all digital-based work. Work equipment is very complete and adequate in the field of data determination and processing, namely in the form of 4 server units consisting of a database server and an application server, where the e-BPHTB application is a container for determining and determining the amount of BPHTB. The completeness of facilities and infrastructure in the field of data collection and services is quite adequate in the process of implementing the work including the system used, namely the Geographic Information System (GIS) application to map land and building areas, the Market Calculation Value Data Bank (BDNPP) application to calculate the value of non-standard buildings so that in the process of implementing the BPHTB calculation it is very easy because the costs required are charged to the Baubau City APBD through the DPA of the Regional Revenue Agency.

2. Arrangement of Units

Bureaucratic organizations are organizational units where organizational units are part of a larger model, namely structure. The structure is the formal mechanisms by which organizations are managed, Handoko said that: "the structure shows the framework and arrangement of the embodiment of fixed patterns of relationships between functions, parts or positions, as well as people who show different positions, duties, authorities, and responsibilities in an organization". The structure aims to organize and distribute work among members of the organization so that the activities carried out can run and achieve the goals and objectives of the organization.

Based on the researcher's observations in the reduction table above, it is true that the arrangement of units in the implementation of the e-BPHTB policy at the

PUBLICA, Vol. 7 No. 1: 110-130
Digital Governance Policy Implementation Model Through Electronification of Land and
Building Acquisition Fees (E-BPHTB) at the Baubau City Regional Revenue Agency
Rahmawati

Regional Revenue Agency has been running well. In terms of the organizational structure, specifically, the field of data determination and processing, following work procedures, main tasks, and functions are carried out synergistically in completing work methods. The sub-fields in the field of data determination and processing are the development and evaluation sub-field, the determination and verification sub-field, and the data and information processing sub-field. The human resources we have are adequate, especially in the field of determination in the process of completing the duties and functions of BPHTB management, we already have technical expertise in OC (Operator Console) as Admin who is responsible for the e-BPHTB Application to complete all digital-based work. The motivation for BPHTB management will increase BPHTB revenue and by itself increase the realization of PAD revenue, especially in the BPHTB sector. Support from the government certainly determines how BPHTB management runs successfully, one of which is with regulatory support and a legal umbrella as a basis for determining BPHTB. The Baubau City Government through Bapenda actively socializes BPHTB calculations because of course with this the community will better understand and understand the importance of revenue from the BPHTB sector to finance regional development.

3. Methods to make the program run

Methods are made for the order and continuity of the fulfillment of these obligations and the implementation of appropriate rights so that only qualified people are worthy of being assigned. The implementation of policies varies greatly and depends on the agency or institution. However, what needs to be considered is that every activity requires a bureaucracy that can communicate with those who make the rules and also with those who obey/implement the rules. The purpose of the organization is to run the programs that have been designed.

According to Agus M. Hardjana, the method is a series of activity processes that must be carried out to increase the usefulness of all sources and factors that determine the success of the management process, especially by paying attention to the function and dynamics of the organization or bureaucracy to achieve legitimate goals, methods are no less important in achieving goals. With the

PUBLICA, Vol. 7 No. 1: 110-130
Digital Governance Policy Implementation Model Through Electronification of Land and
Building Acquisition Fees (E-BPHTB) at the Baubau City Regional Revenue Agency
Rahmawati

existence of methods in an organization, the organization will be easier and more orderly in achieving the goals, vision, and mission that have been set. Regarding the implementation of the E-BPHTB policy at the Baubau City Regional Revenue Agency. The E-BPHT implementation policy method is quite good. Officers work following the applicable regulations and mechanisms of Law No. 28 of 2009 concerning PDRD and also Baubau City Regulation No. 5 of 2011 concerning Land and Building Acquisition Fee and Mayor's Decree regarding BPHTB Management. All policy instruments starting from the highest rules in BPHTB management, namely the Law then Regional Regulations to the Mayor's Regulation and Mayor's Decree as a reference in the implementation of BPHTB determination as the basis for implementing BPHTB collection and management. However, there are still some taxpayers who are still out of information regarding the policy of determining and determining the assessment of tax objects.

Interpretation

The most important success of E-BPHTB implementation is the understanding by all parties involved in the implementation and policy recipients of the implementation guidelines, therefore it is necessary to strive for mutual understanding between the implementing apparatus in this case the implementing sector, the Technical Team, and the community as beneficiaries. Interpreting policies into one common perspective is not easy, because the implementers may have different views from their superiors, and also different from the views of the policy makers. Therefore, according to Jones, citing George C. Edwards' statement, he said: "Those who implement decisions/policies must know what they should do. If the policy is to be implemented properly, the direction and implementation instructions must not only be accepted but must also be clear if this is not clear, the implementers will be confused about what they should do, and eventually, they will have their policies in viewing the implementation of the policy" (Damoah & Omodan, 2022).

1. Explanation of Substance to be Accepted by Taxpayers
   Explanation of the substance of the E-BPHTB policy is still not good, it is necessary to improve the socialization and understanding of implementing officers in carrying

PUBLICA, Vol. 7 No. 1: 110-130
Digital Governance Policy Implementation Model Through Electronification of Land and
Building Acquisition Fees (E-BPHTB) at the Baubau City Regional Revenue Agency
Rahmawati

out their duties, especially regarding limited funds being an obstacle. The same
problem was also found in the implementation of program socialization in the
community. Ideally, the involvement of community components in implementing
activities is a good start in efforts to provide understanding and a sense of
ownership to all elements of society for development and this can be realized by
providing appropriate information on the substance of the policy from the
implementer, the reality in the field is that there are still many members of the
community who do not understand the nature of E-BPHTB due to the lack of
socialization carried out so that the community does not contribute much to
increasing regional income.

2. Understanding the Goals and Targets of Support in Carrying Out Tasks

Understanding the goals and targets of support in carrying out the E-BPHTB policy
tasks is quite good and has received support from policies such as the PDRD Law,
then the Baubau city government made Regional Regulation No. 5 of 2011
concerning BPHTB as the basis for implementing the collection and management
of BPHTB, but it is necessary to increase socialization and understanding between
implementing officers and the community in carrying out tasks, limited funds are an
obstacle that needs to be considered. Ideally, the involvement of community
components in implementing activities is a good start in efforts to provide
understanding and a sense of ownership to all elements of society for development
and this can be realized by providing information on the substance of the right
policy from the implementer, the reality in the field is that there are still many
members of the community who do not understand the nature of E-BPHTB due to
the lack of socialization carried out so that the community does not contribute much
to increasing regional income.

Application/Implementation

Application or implementation is often a dynamic process where the implementers
or officers are directed by program guidelines or benchmarks, or specifically directed by
actual conditions (Meyer & Henke, 2023). A policy will be successful if it can be applied,
if it cannot be applied it is just a pile of paper. Therefore, Jones said application is "a

PUBLICA, Vol. 7 No. 1: 110-130

Digital Governance Policy Implementation Model Through Electronification of Land and
Building Acquisition Fees (E-BPHTB) at the Baubau City Regional Revenue Agency
Rahmawati

permanent provision in service to achieve program targets". Through this application, it is hoped that a response will emerge from the target group.

1. Standard Operating Procedure

   Concerning the implementation of the E-BPHTB policy at the Bau City Bapenda, the environment regarding routine service provision activities and payments must of course following the applicable procedure implementation guidelines, namely based on the Decree of the Head of the Baubau City Regional Revenue Agency Number: 15/07/Bapenda 2022 concerning the Operational Procedure Guidelines (SOP) for Baubau City Regional Income Tax Services in 2022. The policies implemented are activities that have been determined at the time of payment and the proposal has received approval from the Coordination Team (Technical Field). These activities include activities describing the procedures for taxpayers to submit BPHTB applications and taxpayer objection procedures. If the proposal submitted has been approved by the Coordination Team (Technical Field), it is not permitted to change the type of activity, volume of work, and costs that have been proposed. If there is a change in the type of activity, volume, or costs used, the KMM is required to make a Minutes with clear reasons and must receive re-approval from the PPK/Technical Team. Regarding the disbursement of funds for the Disbursement of Infrastructure and Social Funds (DIS), it is carried out after the KMM proposes a proposal/proposed activity that has been approved or verified by the collection and control team and the Coordination Team (Technical/Verification). Furthermore, the disbursement process to the account will follow the applicable procedures and mechanisms, namely in the form of making a Regional Grant Agreement Manuscript (NPHD) from the City Government to the Taxpayer Community Group in each, after the NPHD is made, it is followed by making a Work Order (SPK) and Payment Order (SPM) then the activity is carried out.

   The implementation of the E-BPHTB policy from the application side of the standard operating procedure at the Baubau City Bapenda is very much following the applicable procedures, the work procedure for data collection and services begins with a field survey, data collection, and transaction value, to determining the BPHTB Value. The work program in the implementation of the BPHTB adjustment policy, in

PUBLICA, Vol. 7 No. 1: 110-130
Digital Governance Policy Implementation Model Through Electronification of Land and
Building Acquisition Fees (E-BPHTB) at the Baubau City Regional Revenue Agency
Rahmawati

the field of data collection and services is very clear and measurable starting from the involvement of all parties in the internal team, the format of the working paper used to the collection and reporting of final data.

Activities to increase regional original income. The researcher's observation confirms the statement above, that the work procedures and SOPs are very clear and detailed because before determining the BPHTB, the steps taken are data preparation and transaction values that occur in the field which is carried out by the data collection team after complete data is transferred to the data determination and processing field to be evaluated and calculated systematically through the E-BPHTB Application to obtain the appropriate value for determining BPHTB. The work program in the field of data determination and processing is carried out systematically because the determination field is the central data at Bapenda. All data is processed and determined by the system using the E-BPHTB Application.

2. Policy work procedures which are usually in the form of policy implementation instructions

The implementation of the E-BPHTB policy at the Baubau City Bapenda is carried out routinely following the applicable mechanism, this is stated in the decision of the Mayor of Baubau regarding the E-BPHTB management mechanism.

The Baubau City Bapenda routinely follows the objectives and targets of the existing policy. However, based on the results of the researcher's interview with the relevant parties of the Baubau City PPT, around 45% of the community as tax objects who buy and sell land and buildings have not paid off the BPHTB for the transfer of sale and purchase rights. This is supported by data obtained by the researcher from the Baubau City Bapenda, namely in 2023 the number of applicants for the transfer of sale and purchase rights as many as applicants for the transfer of sale and purchase rights who have made payments for the transfer of sale and purchase rights and the rest have not made payments for the transfer of sale and purchase rights.

In this case, although the realization of BPHTB which is one of the acquisitions and transfers of land and building sale and purchase rights has reached ....% (has reached the target) in the transfer of land and building sale and purchase rights

there are still many people who buy and sell land and buildings, have not carried out the process or payment of mandatory BPHTB taxpayers.

A measurable and transparent mechanism, the mechanism or procedure is very clear because before determining the BPHTB, the steps taken are to carry out the data preparation stage and the transaction value that occurs in the field which is carried out by the data collection team, after the complete data is transferred to the data determination and processing field to be evaluated and calculated systematically through the E-BPHTB Application so that the appropriate value is obtained for determining the BPHTB. The work program in the data determination and processing field is carried out systematically because the determination field is the central data at Bapenda. All data is processed and determined by the system using the E-BPHTB Application so that there is very little possibility of extortion at the community level as a taxpayer object.

Analysis of BAPENDA's Human Resources and Organizational Culture and Its Influence on Technology Adoption

Human resources (HR) at BAPENDA Baubau play a central role in the successful implementation of E-BPHTB technology. In terms of competency, employees have received basic training related to the use of the application, but the level of depth and frequency of training is still limited so that it has not been able to accommodate all technical and operational needs in the field. The fairly high workload and multitasking between tasks sometimes make employees less focused and intense in mastering the new system, so that technology adaptation is slow. The lack of specific advanced training on application features is one of the main factors affecting the effectiveness of system use.

In addition to competency, organizational culture at BAPENDA also has a significant impact on technology adoption. The values and work habits that have been running tend to be conservative and based on manual procedures, causing internal resistance to digital change. Some employees show skepticism and discomfort in using new applications because they feel more comfortable with the old way of working that they

PUBLICA, Vol. 7 No. 1: 110-130
Digital Governance Policy Implementation Model Through Electronification of Land and
Building Acquisition Fees (E-BPHTB) at the Baubau City Regional Revenue Agency
Rahmawati

have mastered. This is exacerbated by the lack of internal communication and support to encourage changes in work culture that are more adaptive and innovative.

This internal resistance is also seen in the pattern of coordination between departments which is still not optimal, where there is a tendency for delays in completing tasks due to a lack of understanding of digital work mechanisms. These conditions hamper the integration of technology into daily operations and reduce employee motivation to fully utilize the E-BPHTB application. Therefore, the transformation of work culture is one of the main challenges that must be faced so that the digitalization process can run more smoothly.

The influence of organizational culture and human resources on the adoption of this technology requires a more structured capacity building strategy. A sustainable and comprehensive technical training program must be designed to gradually improve employee skills, while building understanding and confidence in the benefits of technology in accelerating services and improving data accuracy. In addition, it is necessary to build a new work culture that is more open to change and innovation through effective internal communication and providing incentives for employees who actively support digital transformation.

Thus, the success of the implementation of E-BPHTB at BAPENDA does not only depend on the technology itself, but is also greatly influenced by the quality of human resources and organizational culture that supports the adaptation process. Special attention to aspects of training, workload distribution, and management of resistance and cultural change will accelerate technology adoption and provide a sustainable positive impact on improving public services and regional income.

Comparative Analysis and Recommendations for e-BPHTB Implementation Strategy

The implementation of e-BPHTB in Baubau City shows similar challenges to other regions in Indonesia. For example, in Pekalongan Regency, although the implementation of e-BPHTB has increased efficiency and transparency, there are obstacles such as inconsistent regulatory changes and lack of honesty from taxpayers in reporting transaction values. This causes local tax revenues to be less than optimal. In addition, in

PUBLICA, Vol. 7 No. 1: 110-130
Digital Governance Policy Implementation Model Through Electronification of Land and
Building Acquisition Fees (E-BPHTB) at the Baubau City Regional Revenue Agency
Rahmawati

Tangerang Regency, although it has implemented an online self-assessment system through the Sicepot application, there are obstacles related to technological infrastructure and a lack of public understanding of the system (Arwi & Ispriyarso, 2023). Additional literature also shows that the implementation of e-BPHTB requires support from various parties, including local governments, the community, and the private sector. Research by Nurnaningsih (2024) suggests the need to increase human resource capacity in the Bapenda environment, develop information technology infrastructure, and provide more intensive socialization to the community to overcome challenges in the implementation of e-BPHTB.

Based on comparisons with other regions and supporting literature, several policy recommendations and strategies for improving the implementation of e-BPHTB in Baubau City include:

1. Training and Improving Human Resources Competence: Conducting routine training for Bapenda employees to improve their understanding and skills in using information technology and digital-based public services.

2. Improving Technology Infrastructure: Developing and strengthening information technology infrastructure, such as a stable internet network and adequate hardware, to support the smooth operation of e-BPHTB.

3. Socialization and Public Education: Carrying out intensive socialization to the public through various channels, such as social media, radio, and face-to-face meetings, to improve public understanding and participation in the e-BPHTB program.

4. Simplification of Procedures and Regulations: Reviewing and simplifying procedures and regulations related to e-BPHTB to reduce administrative barriers and facilitate access for the public.

5. Strengthening Supervision and Evaluation: Improving the supervision and evaluation mechanisms for the implementation of e-BPHTB to ensure the effectiveness and efficiency of the program and to identify and resolve emerging problems quickly.

By implementing these recommendations, it is hoped that the implementation of e-BPHTB in Baubau City can run more effectively, efficiently, and transparently, and provide a significant contribution to increasing Regional Original Income (PAD).

PUBLICA, Vol. 7 No. 1: 110-130
Digital Governance Policy Implementation Model Through Electronification of Land and
Building Acquisition Fees (E-BPHTB) at the Baubau City Regional Revenue Agency
Rahmawati

CONCLUSION

The organization is quite adequate because the budget resources, unit structures, and organizational methods have been well organized, but in terms of human resources, it is still lacking, especially in the field of determination in the process of completing the BPHTB management duties and functions to complete all digital-based work. The policy method used by the government in implementing the E-BPHT policy at the Baubau City Regional Revenue Agency is quite good, this is illustrated by the officers working following the applicable regulations and mechanisms Law No. 28 of 2009 concerning PDRD and also Baubau City Regulation No. 5 of 2011 concerning Land and Building Acquisition Fees and the Mayor's Decree regarding BPHTB Management. Interpretations related to the explanation of the substance and understanding of the objectives and targets of the E-BPHTB policy are still lacking, even though they have received support for policies such as the PDRD Law, Regional Regulation No. 5 of 2011 concerning BPHTB as the basis for the implementation of the collection and management of E-BPHTB, public understanding is still low, only limited to socialization through electronic media and billboards so that understanding between implementing officers and the public in carrying out tasks occurs multiple interpretations of perceptions of the E-BPHTB policy. Standard Operating Procedures and work procedures for policies already have a measurable and transparent mechanism, the mechanism or procedure is very clear because before determining BPHTB, the steps taken are to carry out the data preparation stage and the value of transactions that occur in the field which are carried out by the data collection team, after complete data is transferred to the data determination and processing field to be evaluated and calculated systematically through the E-BPHTB Application to obtain the appropriate value for determining BPHTB.

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PUBLICA, Vol. 7 No. 1: 110-130
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Rahmawati

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Digital Governance Policy Implementation Model Through Electronification of Land and
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