

ANALYSIS OF THE ROLE OF HOTEL TAX EFFECTIVENESS AND CONTRIBUTION TO CILACAP REGIONAL INCOME

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Abstract

To strengthen the economy of Cilacap Regency, fiscal policy is carried out based on Law No. 28 of 2009 concerning Regional Taxes and Regional Levies. The Cilacap Regency Government collects local taxes, one example is hotel tax collection. The local tax is one of the contributors to regional original income (PAD). This research was conducted to find out how effective and contribute hotel taxes are to Cilacap Regency's Local Revenue. The method used in this research is quantitative descriptive, by taking data from the last three years, namely 2019-2021. The data are secondary from the Cilacap Regency Central Bureau of Statistics (BPS). The results of the study show that the effectiveness of hotel taxes from year to year is very effective. Meanwhile, the contribution of hotel taxes to PAD is still lacking every year. So that it can be a reference for the Cilacap Regency government in improving its strategy for collecting taxes, especially hotel taxes, so that Cilacap Regency Regional Original Revenue can continue to increase.

Keywords: Analysis, Effectiveness, Contribution, Local Revenue, Hotel Tax

ABSTRAK

Untuk memperkuat perekonomian Kabupaten Cilacap, kebijakan fiskal dilakukan dengan dasar Undang-undang No 28 tahun 2009 tentang Pajak Daerah dan Retribusi Daerah. Pemerintah Kabupaten Cilacap melakukan pemungutan pajak daerah, salah satu contoh adalah pemungutan pajak hotel. Pajak daerah tersebut merupakan salah satu penyumbang Pendapatan Asli daerah (PAD). Penelitian ini dilakukan untuk mengetahui seberapa efektif dan kontribusi pajak hotel terhadap Pendapatan Asli Daerah Kabupaten Cilacap. Metode yang digunakan dalam penelitian ini adalah deskriptif kuantitatif, dengan mengambil data tiga tahun terakhir yaitu 2019-2021. Data yang didapatkan adalah data sekunder yang diperoleh dari Badan Pusat Statistik (BPS) Kabupaten Cilacap. Hasil penelitian menunjukkan bahwa efektivitas pajak hotel dari tahun ke tahun sangat efektif. Sedangkan kontribusi pajak hotel terhadap PAD masih sangat kurang padasetiap tahunnya. Sehingga dapat menjadi acuan bagi pemerintah Kabupaten Cilacap dalam meningkatkan strategi dalam memungut pajak terutama pajak hotel, sehingga Pendapatan Asli Daerah Kabupaten Cilacap dapat terus meningkat.

Kata Kunci: Analisis, Efektifitas, Kontribusi, Pendapatan Asli Daerah, Pajak Hotel

INTRODUCTION

Cilacap Regency is one of the areas in Central Java Province and at the same time the largest area in the province. Administratively, Cilacap Regency is divided into 24 sub-districts with 269 villages and 15 sub-districts. The district with the largest area is Wanareja District and the smallest is Cilacap Selatan District. Cilacap Regency has a strategic area because it is located on the main regional transportation route that connects West Java and Central Java Provinces along the southern coast of Java Island.

Cilacap Regency as a quite strategic area is supported by large industries or companies,

services, trade, and tourism, so that Cilacap Regency can open up opportunities for the establishment of business centers, shopping centers, housing, and so on. Cilacap Regency also has quite a number of beautiful tourist destinations which are visited by many people from outside. Some of the most visited tourist destinations in Cilacap Regency include the beautiful Ketapang beach, Turtle Bay, Giriwangim waterfall, the beautiful Widara Umbrella beach, and many other tours.

With these various tourist destinations, it will encourage the growth of the hotel industry or lodging places for temporary residence for people who visit or take vacations to tourism in the Cilacap district. This makes the potential related to the acquisition of regional tax revenue for Cilacap Regency, namely Hotel Tax which is part of Regional Original Revenue (PAD). Because basically according to (Mukhlisin and Wicaksono, 2022) the success of a nation in national development is largely determined by the nation's ability to advance society, funds are needed to finance development in order to achieve the desired goals. One of the efforts to achieve this goal is through taxes. According to Susilo et al (2018) local government is the mainstay of community service. So according to Wicaksono (2020) there is a need for competency and training needed, especially for tax officials. Furthermore, according to Kusumaningrum et al (2020) one of the services can be realized with innovation in tax services.

According to (Inayah and Wicaksono, 2022) Taxes are mandatory contributions that must be paid by the people to the state which are coercive according to law and do not receive direct counter-performance, namely they are used for the needs of the country's households. Hotel tax is one of the local taxes imposed on services provided by the hotel. Hotel tax in Cilacap Regency is one of the largest types of income to Regional Original Revenue (PAD) and is quite strategic in terms of receiving regional income which is used for development and funding regional interests. The following is data on the development and decline in Regional Original Revenue (PAD) and Cilacap Regency Hotel Tax Receipts during 2019 – 2021.

Table 1. PAD Receipt Data and Hotel Taxes

Year	Realization of PAD	Realization of Hotel Taxes
2019	Rp 574.055.429.223	Rp 6.876.783.120

2020	Rp 591.372.301.699	Rp 3.457.754.589
2021	Rp 739.133.781.809	Rp 4.592.531.798

Source: *cilacapkab.bps.go.id*

Based on the Cilacap Regency Regional Regulation Number 18 of 2010 concerning Regional Taxes, Hotel Tax is a tax on services provided by hotels. Meanwhile, Hospitality Services are accommodation provision services that can be supplemented with food and drink services, entertainment activities, and/or other facilities, this is based on Law Number 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments.

According to Law Number 7 of 2021 Concerning Harmonization of Tax Regulations, taxes are mandatory contributions paid by the people based on law (forced) by not getting reciprocity or direct counter-achievement and managed by the government for the prosperity and welfare of the people. Likewise with regional governments that need revenue through collection of local taxes that aim to carry out development in an area, one of which is Hotel Tax. Hotel tax in Cilacap Regency is a source of Local Own Revenue (PAD). Realization of Cilacap Regency Hotel Tax revenue collected by the Cilacap Regency Regional Revenue Agency (BAPENDA). During 2019 – 2021 hotel tax revenues have fluctuated but each year the revenue has met the target and even exceeded the target.

In addition to analyzing the revenue of a type of local tax, it also considers the effectiveness aspect of that type of tax, namely by comparing the target with the actual revenue. If the level of effectiveness is known, then the results can be used by the local tax authorities in determining a new policy to project local tax revenue targets, especially Hotel Tax in Cilacap Regency. In addition to paying attention to the effectiveness aspect, it is also necessary to know related to the level of contribution of Hotel Tax to Regional Original Revenue (PAD). This is important to know, because local taxes are one of the biggest contributors to local revenue (PAD), so it can be seen whether their contribution has reached a low, moderate or good level. If the contribution is still at a low level, then the tax authorities can determine policies by increasing revenue so that they can contribute optimally, especially in the aspect of contributing to hotel tax revenue in Cilacap Regency.

According to (Huda and Wicaksono, 2022) and (Huda and Wicaksono, 2021), when analyzing the revenue of a type of local tax, you should also consider the effectiveness

aspect of that type of tax, namely by comparing the target with the actual revenue. If in a period the realization of regional tax revenue exceeds the target, the collection or collection of regional taxes has been carried out very well or has been more effective. The varied findings on the results of previous research were caused by several factors, such as the amount of data and the time period used. Therefore, an analysis of the effectiveness and contribution of hotel tax revenue to local revenue (PAD) in Cilacap Regency for the period 2019 - 2021 is studied, so that recommendations related to policy can be obtained in determining hotel tax revenue targets for the next year.

LITERATURE REVIEW

Hotel Tax concept

Hotel Tax Concept carries the concept of tax on services provided by hotels. The scope of places that are collected on Hotel Tax are hotels, motels, inns, tourism huts, tourism guest houses, guest houses, lodging houses and the like as well as boarding houses with more than 10 (ten) rooms. The basis of tax imposition on Hotel Tax is the amount of payment received or should be received by the Hotel with the set Hotel Tax rate of 10% (ten percent). The procedure for calculating hotel tax is by multiplying the hotel tax rate by the hotel tax imposition basis. Hotel tax also plays an important role in local revenue (PAD), because hotel tax is a source of regional tax, where local tax has a major contribution to local revenue (PAD). According to (Akmal and Wicaksono et al, 2022) PAD is income obtained by a region from sources within its own territory which is collected based on regional regulations in accordance with applicable laws and regulations.

Based on the Cilacap Regency Regional Regulation Number 18 of 2010 concerning Regional Taxes in Cilacap Regency, Hotel Tax is a tax on services provided by hotels. Hotel Tax Objects are services provided by hotels with payment, including supporting services as hotel accessories that provide convenience and comfort, including sports and entertainment facilities. Hotel tax subjects are individuals or entities that make payments to individuals or entities that operate hotels. Meanwhile, hotel taxpayers are individuals or entities that operate hotels.

Meanwhile, according to Law Number 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments, Hospitality Services are

accommodation providing services that can be supplemented with food and drink services, entertainment activities, and/or other facilities. In addition, in the Cilacap Regency Regional Regulation Number 18 of 2010 concerning Regional Taxes in Cilacap Regency, it is clearly explained that a hotel is a facility for providing lodging/rest services including other related services for a fee, which also includes motels, inns, tourism huts, tourism guest houses. , guest houses, lodging houses and the like as well as boarding houses with more than 10 (ten) rooms.

Local tax

According to Law Number 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments, Regional Taxes, hereinafter referred to as Taxes, are mandatory contributions to the Regions owed by individuals or entities that are coercive based on the Law, with no direct compensation and used for regional needs for the greatest prosperity of the people. Regional Tax is one of the revenues of a region which has a very important role in the development of the area.

Analysis

According to Komaruddin (2001) it is an activity of thinking to study (review in detail) a unit to become a constituent so that one can know the signs of these constituents, their correlation with each other and their respective functions in an integrated unit. In other words, analysis describes the activity of thinking that decomposes a problem coherently into a component that can be identified and related to the surrounding factors, as well as functions in an integrated (integrated) system.

Effectiveness

Effectiveness according to Siagian (2001) is the utilization of resources, facilities and infrastructure in a predetermined amount to realize the amount of goods or services for the activities it carries out. Effectiveness will indicate a success in terms of whether or not the target has been achieved. If the results are close to the target, the higher the effectiveness.

Contribution

According to Soekanto (2006) is a form of real support which can be in the form of financial assistance, energy, thoughts, materials and all kinds of assistance which if it can support the success of previously planned activities to achieve common goals and objectives. In

short, contribution is a real activity in providing material and non-material assistance that can help the success of an activity that has been prepared with a plan in order to achieve common goals and objectives.

Local Own Revenue (PAD)

According to Suhanda (2007) is revenue collected by the regions originating from their own regional sources based on regional regulations. The meaning of Regional Original Income (PAD) in Law Number 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments, Regional Original Revenue (PAD) is Regional income obtained from regional taxes, regional levies, results of separated regional wealth management, and other legitimate regional original revenues in accordance with statutory regulations.

The regional revenue sector plays a very important role, because through regional income it can be seen how far a region can build and finance regional government activities. Sources of Regional Original Income (PAD) include regional taxes, regional levies, profits from Regional Owned Enterprises (BUMD), and original income sourced from other legitimate revenues. In other words, Regional Original Revenue (PAD) is revenue that is obtained by the regions by collecting themselves through the local government based on their respective regional laws.

METHOD

This study uses a quantitative descriptive research method. This method is a method that aims to create an objective picture or description of a situation using numbers, starting from data collection, interpretation of the data as well as the appearance and results (Arikunto, 2006). The data used in this study is secondary data obtained through the cilacapkab.bps.go.id website. Data processed by the Cilacap Regency Central Bureau of Statistics (BPS), namely the target and realization as well as the contribution of hotel tax revenue to local revenue from 2019 to 2021.

Effectiveness is the ability of a realization to meet a predetermined target. Furthermore, according to (Araujo and Wiagustini et al, 2018) the ability of the region to carry out its duties is categorized as effective if the ratio achieved is a maximum of 100%. The higher the ratio of effectiveness, the better the ability of local government. According to Hidayat

(1986), effectiveness is a measure that states how far the target (quantity, quality and time) has been achieved. Where the greater the percentage of targets achieved, the higher the effectiveness. The Effectiveness Level of Hotel Tax revenue is the ability of the local government to realize the planned Cilacap district Hotel Tax compared to the targets set based on the real potential of the region achieved in the 2019-2021 period, which can be with the following formula:

$$\text{Hotel Tax Effectiveness} = \frac{\text{Realization of Hotel Tax}}{\text{Target of Hotel Tax}} \times 100\%$$

After calculating using this formula, it can be seen how much percentage is obtained. The percentage can be measured as follows:

Table 2. The Effectiveness Criteria

Rate	Criteria
>100%	Very Effective
90-100%	Effective
80-90%	Enough Effective
60-80%	Less Effective
<60%	Non Effective

Source: Departemen Dalam Negeri, Kepmendagri Nomor 690.900.327 (1996)

A contribution is simply a donation. According to Hidayatullah Arief (2011), everything that is received by someone after making various efforts that has an impact on the input of resources (objects) and money. Hotel Tax Contribution is included in the revenue element of Regional Original Revenue (PAD). Hotel Tax Contribution can be calculated using the following formula:

$$\text{Restaurant Tax Contribution} = \frac{\text{Realization of Restaurant Tax}}{\text{Realization of PAD}} \times 100\%$$

Table 3. Contribution Criteria

Rate	Criteria
0,00%-10%	Very Less Enough
10,10%-20%	Less Enough
20,10%-30%	Enough
30,10%-40%	Keep
40,10%-50%	Good
>50%	Very Good

Source: Tim Litbang Depdagri-Fisipol UGM (1991)

RESULT AND DISCUSSION

Table 4. Target and Realization of Hotel Taxes

Year	Target	Realization
2019	Rp 5.750.000.000	Rp 6.876.783.120
2020	Rp 3.000.000.000	Rp 3.457.754.589
2021	Rp 4.500.000.000	Rp 4.592.531.798

Source: *cilacapkab.bps.go.id* (2022)

Based on table 4 above, the hotel tax revenue target in Cilacap Regency has fluctuated. In 2019 the target of IDR 5,750,000,000 decreased to IDR 3,000,000,000 in 2020 and increased again in 2021 of IDR 4,500,000,000. The realization of hotel tax revenue in Cilacap Regency in 2019 - 2021 shows that it always meets and exceeds the set targets.

Table 5. Realization of Regional Original Income (PAD)

Year	Realization of PAD
2019	Rp 574.055.429.223
2020	Rp 591.372.301.699
2021	Rp 739.133.781.809

Source: *cilacapkab.bps.go.id* (2022)

Based on table 5 above, it shows the realization of Cilacap Regency Regional Original Income (PAD) in 2019 amounting to IDR 574,055,429,223 which then increased to IDR 591,372,301,699 in 2020 and in 2021 it increased significantly by IDR 739,133,781,809. In other words, the realization of Regional Original Revenue (PAD) for Cilacap Regency during 2019 – 2021 has increased.

Table 6. Hotel Tax Effectiveness Rate

Year	Target	Realization	Rate	Criteria
2019	Rp 5.750.000.000	Rp 6.876.783.120	102,06%	Very Effective
2020	Rp 3.000.000.000	Rp 3.457.754.589	115,26%	Very Effective
2021	Rp 4.500.000.000	Rp 4.592.531.798	119,60%	Very Effective
Average Effectiveness of Regency Hotel Taxes			115,26%	Sangat Efektif

Source: Data processed (2022)

Based on the table above, in 2019 it can be seen that the realization of hotel tax revenue in Cilacap Regency has met and exceeded the revenue target that has been set. In accordance with Kepmendagri Number 690,900,327 of 1996, in 2019 with an effectiveness rate of 102.06% and > 100%, this value is included in the very effective criteria.

Furthermore, in 2020 it can be seen that the realization of hotel tax revenue has also met and exceeded the revenue target that has been set, even though the target and realization of revenue is smaller than in 2019. With an effectiveness rate of 115.26% and > 100%, it is included in very effective criterion. In 2021 the target and realization of hotel tax revenue is greater than in 2020 and automatic realization of hotel tax revenue also meets and exceeds the target. With an effectiveness level of 119.60%, the effectiveness criteria are included in the very effective criteria. Hotel Tax Revenue to Regional Original Income (PAD) in Cilacap Regency from 2019 - 2021 has shown to be very effective and can contribute to Regional Original Income (PAD) in Cilacap Regency.

Table 7. Restaurant Tax Contribution to PAD

Year	Realization of PAD	Realization of Tax Hotel	Contribution	Criteria
2019	Rp 574.055.429.223	Rp 4.063.309.080	0,0070%	Very Less
2020	Rp 591.372.301.699	Rp 3.685.331.994	0,0063%	Very Less
2021	Rp 739.133.781.809	Rp 4.425.589.245	0,0055%	Very Less
Average Restaurant Tax Contribution to PAD			0,0063%	Very Less

Source: Data processed (2022)

Based on table 7 above, it can be seen that in 2019 the contribution rate of Hotel Tax to Regional Original Revenue (PAD) contributors is 0.0070% and this criterion is included in the very low criteria for the contribution of Hotel Tax to Regional Original Revenue (PAD). In 2020 the realization of hotel tax revenue is lower compared to 2019 with a contribution rate in 2020 of 0.0064% with very little information on the contribution of Cilacap Regency Hotel Tax to Regional Original Revenue (PAD). For 2021 the contribution rate for Hotel Tax is 0.0063%, this is included in the very low criteria for the contribution of Hotel Tax in Regional Original Income (PAD).

Contributions to Regional Original Revenue (PAD) do not only come from hotel tax revenue, because there are many other types of regional taxes and regional levies, and other incomes that are considered valid as contributors to Regional Original Revenue (PAD). In the calculations in this study it can be seen that from the data obtained, Hotel Tax in Cilacap Regency during the last 3 years has experienced ups and downs, but the realization of Hotel Tax revenue has met and exceeded the targets set. This contribution can increase, if the potentials related to hotel tax revenue that have not been touched, should be able to be

reached and recorded by the Cilacap Regency Regional Revenue Agency (Bapenda). Thus, efforts to increase related to the criteria for the contribution of Hotel Tax to Regional Original Revenue (PAD) will be achieved. As according to Wicaksono et al (2022) that local governments need to formulate local tax policies, especially after the Covid-19 Pandemic.

CONCLUSION

From the results of the study it can be concluded that hotel tax revenue is not very significant to Cilacap Regency's Local Revenue (PAD). In this study there are limitations, namely, the research variable is only 1 type of local tax, where the elements of Local Own Revenue (PAD) consist of local taxes, regional levies, and other incomes that are considered valid. Hotel taxes only contribute an average contribution of 0.006% to the target set by Regional Original Revenue (PAD) and these results are still very lacking. Because other factors related to contributors are not included in this study. However, Hotel Tax has yielded positive results towards the target that has been set for restaurant tax revenue for 2019-2020. The results of this study can be seen in table 6 regarding the level of effectiveness of hotel tax revenue which continues to increase in percentage by an average of 115.26%, meaning that the realization of hotel tax revenue is very effective from year to year. The results of the conclusions above can be a reference for the Cilacap Regency government in improving strategies in collecting taxes, especially hotel taxes, so that Cilacap Regency's Original Regional Revenue (PAD) can continue to increase.

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