

**EVALUATION OF ADVERTISEMENT TAX POLICY IN OGAN KOMERING ILIR
DISTRICT SOUTH SUMATRA PROVINCE**

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ABSTRACT : *Evaluation of the Policy on Advertising Taxes of Ogan Komering Ilir District, South Sumatera Province,” Discuss the problems of still rampant installation or placement of billboards and advertisements which, technically, violate the existing rules and there were many violations in their administrative processes, from billboard permit either for new or renewal applications; the objective of this research is to formulate new concepts about theory of public policy as a part of the science of public administration, in its relationship with the development of studies about evaluation of advertisement tax policy. The method used here was a qualitative method. Data source consists of primary and secondary data sources and was subject to empirical state or condition. Data were collected by conducting observations, in-depth interviews, and documentary study. Based of the results of this research and from each criterion it can be seen that: (1) Specification analysis, there were still many complaints regarding services which were too complicated, not systematical, and not transparent, and even some deviations occurred; (2) Assessment analysis, there was not a uniform perception among team evaluators regarding their functions, respectively, so that the integration between the evaluators did not go well. (3) The results of analysis in policy evaluation, the evaluator team lack rigorous stance in evaluating policies. (4) Recommendations regarding billboard tax policy evaluation, the evaluator team did not understand well the purpose of evaluation of policy on advertisement tax. The policy evaluators still showed mental weakness and the evaluator team was not integrated well in conducting their duties.*

KEYWORDS: Policy, evaluation, advertisement

INTRODUCTION

Evaluation of advertisement tax policy in Ogan Komering Ilir District showed that the policy largely violate the rules implied in Local Regulation (Perda) regarding administration of the existing advertisements, and many of the advertisements challenged theories about regional esthetics. For example, although their permits had been expired, hundreds of billboards spread throughout Ogan Komering Ilir

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District were still not removed. Furthermore, there were any administrative violations, starting from the application of advertisement permit, both for new application and renewal which were frequently facilitated by brokers who were honorary employees, regular employees, or even officials of the Local Revenues, Financial and Asset Management Agency.

From the problems and factual conditions occurred in management and administration of advertisement tax in Ogan Komering Ilir District it could be seen that it was counter productive against the efforts aimed to achieving the goals of the advertisement tax policy itself. Although, in its implementation, the whole persons of the organization have been working optimally, they could not bring advance or progress in increasing local genuine revenue of the Ogan Komering Ilir District.

Based on the background described above, the problem statement in this research is ‘there is a gap (discrepancy) between facts, on one hand, and results of evaluation of advertisement tax policy in Ogan Komering Ilir District, South Sumatra Province, on the other hand.’ Administration (implementation) of advertisement tax did not yet achieve the goal, i.e. to increase local revenues from tax sector, especially advertisement tax, although result of evaluation by government indicated annual revenue increase. Based on the problem statement described above, the research question in this research is as follows: “How was Evaluation of Advertisement Tax Policy in Ogan Komering Ilir District, South Sumatera Province?”

In accordance with the problem statement, purpose of this research was to formulate new concepts for the study of development of public administrative science.

It was expected that this research will give academic benefits, as data and information required for developing theories of public policy which is a part of public administration, especially relating to evaluation of advertisement tax policy.

It was also expected that this research will give practical benefits, that is as a recommendation stuff for the advertisement tax policy makers, in relation with the improvement of local genuine revenues.

In public administrative science, there have been many researches concerning advertisement tax. However, until now, there was no research discussing evaluation of advertisement tax policy.

LITERATURE REVIEW

The core theory used in this research is the Jones’ theory (1984:199) which states that ‘any policy evaluation includes several functional activities, that are *specification, evaluation, analysis, and recommendation.*’ Specification, evaluation, analysis, and recommendations are hierarchical activities in evaluation. It means that the four activities, in relation with the process of evaluation of advertisement tax policy in Ogan Komering Ilir District cannot be separated against each other and, in their implementation, shall be conducted consecutively.

Each activity can be described as follows:

(1) Specification

Specification includes identification of goals or criteria where the program or policy will be evaluated (Jones, 1984: 199). These measures or criteria were utilized for assessing benefits (advantages) of the policy program.

(2) Evaluation

Evaluation includes activities for collecting information relevant to the object of evaluation (Jones, 1984: 189). Evaluation is an important part of evaluation. Quade (1977: 225) even said that “the essence of evaluation is the assessment.” Furthermore he said, “Evaluation of government or project is a process of assessment designed to provide information about present operations and their effectiveness in order to assist in making decision about the future.”

(3) Analysis

Analysis is the next activity after evaluation was conducted. Analysis itself is interpreted as the use of information collected for formulating conclusion (Jones, 1984: 199). In the next stage, result of analysis was used for making initial foundation in making recommendations concerning better decisions, even though in specific situation and problem.

(4) Recommendation

Recommendation is a statement about things that shall be done in the future (*ex ante*). Recommendation will make betterment and improvement of performance of action upon the policy in the future (Jones, 1984: 199)

RESEARCH METHOD

Research method used by the author here was qualitative method because, according to the author, it was more relevant to be used in observing policy evaluation. According to Creswel (2010: 4-5), qualitative research method is a method of exploring and understanding the meaning which, according to some individuals or a group of people, come out from social or human problems. In qualitative research, researcher is the main instrument of research. Validity of data and information collected by the researcher depend mostly on the researcher's skills, expertise, and experience. In a research that adopts qualitative method, research's focus is very closely related to the problem formulation, where research problem is a reference in determining research focus. In this respect, research focus is evaluation advertisement tax policy in Ogan Komering Ilir District.

Type of this research is descriptive because in this research, the researcher focused his attention on observation of the process of evaluation of advertisement tax policy in Ogan Komering Ilir District. Design of this research adopted qualitative approach. Here, the informant hired were Head of Advertisement and Billboard Permit Section, Revenues, Local Financial and Asset Management, Head of Permit Section, Capital Investment and Permit (BPPM), Head of Park Section, Municipal Planning and Parking Agency, Head of Security Section, Satpol PP, Head of Social Order and Mass Control Section, Chairman of Commission II DPRD OKI, Chairman of Walhi Non-government Organization of Ogan Komering Ilir District.

Data were collected by conducting techniques such as documentation study, observation, and in-depth interviews. Data validation technique with Triangulation was performed in order to examine data validity which uses something beyond the data for the purpose of checking or as a control against the data. The triangulation applied was source triangulation. The analytical technique adopted here was a qualitative analysis conducted through the following steps: *firstly*, categorization of issues relating to evaluation of advertisement tax policy obtained from observation, in-dept from key informants, and documentary study. *Secondly*, the data and information collected were analyzed using triangulation technique. Triangulation analysis is a technique of relating data and information obtained from a certain source of information with another source of information, in order to obtain an interpretative understanding about the problem researched. *Thirdly*, results of the triangulation were used then as a base for drawing conclusion from the results of the research.

RESULTS AND DISCUSSION

Evaluation of Advertisement Tax Policy in Ogan Komering Ilir District South Sumatera Province

In order to review and clarify deeper about evaluation of advertisement tax in Ogan Komering Ilir District, then in this research, evaluation of advertisement tax policy were conducted with the following successive activities: (1) specification, (2) evaluation, (3) analysis, and (4) recommendation about evaluation of advertisement tax policy in Ogan Komering Ilir District. Explanation of result of each activity in evaluation of policy in Ogan Komering Ilir District, were as follows:

(1) Specification in Evaluation of advertisement tax policy in Ogan Komering Ilir District South Sumatera Province

Specification includes identification of target or criteria where the program or policy was evaluated (Jones, 1984: 199). These size or criteria was used to analyze benefit (advantage) of the program. The main objective of conducting evaluation of advertisement tax policy in Ogan Komering Ilir District is to manage and increase government revenues from advertisement tax sector. Therefore, one set of indicators were defined to identify the capabilities for increasing local revenues from advertisement tax sector. Meanwhile, each SKPD attempted to work in accordance with their duties, respectively, so that the efforts for increasing income from

advertisement tax sector were neglected; in other words, each SKPD conducted their duties without a good coordination. Ideally, each SKPD should work for the goals and targets that have previously been agreed mutually in efficient and effective ways, and with actions done in concert and responsibly. This can be achieved when the leaders and employees understand well their tasks and functions, respectively. In this respect, each SKPD can be perceived as a vehicle, process, actor, and as a means for achieving goal.

From the results of interviews the author saw that, essentially, in conducting their duties, each evaluator of advertisement tax policy in Ogan Komering Ilir District, either in Revenue, District Asset and Financial Management Agency, Pamong Praja Police Office Unit, Municipal Plan and Park Agency, Nation Unity, Politics and Social Protection Agency, Permit and Capital Investment Agency (BPPM), shall understand main goals of evaluation of advertisement tax policy, i.e to evaluate advertisement so that it does not violate urban space esthetics.

However, the informants interviewed did not understand goals of evaluation of advertisement tax policy in Ogan Komering Ilir District. Knowledge of the policy evaluators regarding the goals to be achieved are very important in evaluation of policy because with them the evaluators would be motivated more to achieve the targets defined.

Specification of activities of evaluating advertisement tax policy conducted by evaluators must have detailed and specific goals, where the goals that must be met by the evaluators are as follows:

- a) Understand, analyze, and assess (evaluate) the progress and result of the work of each evaluator, mainly in increasing income or revenues from advertisement tax sector.
- b) Formulate policy relating to the advertisement tax policy implemented by the government of Ogan Komering Ilir District, and
- c) Map performance of each SKPD team mandated to evaluate advertisement tax policy.

In specification of realization of the goals (targets) of evaluation of advertisement tax policy it was seen that it may bring forth demand to participate in achieving the goals which were expectedly successful. These factors will also motivate passive groups to participate in policy evaluation. In other words, the motivation to increase revenues from advertisement tax sector with the available resources will motivate the evaluators to work more hard. However, if the specifications available were very limited, community and organized interest groups will resist or even refuse the policy based on the comparison between value of profit obtained and the cost that must be paid.

Assessment in Evaluation of Advertisement Tax Policy in Ogan Komering Ilir District South Sumatera Province

In the context of assessment, the evaluation conducted by evaluator is a specific evaluation for assessing or evaluating outcomes of advertisement tax policy in relation to increasing genuine income or revenues of Ogan Komering Ilir District. Evaluation was conducted to determine whether the advertisement tax policy could contribute to the increase of district's genuine incomes.

Based on the results of these interviews the author concluded that objectivity and interdependence in evaluation of advertisement tax policy were still low. For the local government, assessment or evaluation was used as a medium for winning rewards; as indicated by the fact that when the goals were met, the outcomes were good. However there was no indication that there is a potential which exceed the targets that can be achieved in order to increase local genuine incomes.

Based on the procedures and normatively, there were actually a mechanism of assessment of evaluation of advertisement tax policy. However, even the best mechanism will fail when it is not conducted well. Ironically, there were strong indication that deviations or violations were made by the persons involved or participated in the criteria of its evaluation.

From the result of these interviews the author saw that policy evaluation will be effective if goals (purpose) of policy evaluation were understood well by all actors involved in policy evaluation. Referring to Jones (page 70, chapter 2), in the system of evaluation, evaluation is frequently identified as or cannot be separated from measurement. Evaluation is the next step after measurement. Information obtained from the outcomes of measurement are described and interpreted sequentially. At least, this refers to the statement or opinion of Griffin and Nix (page 70, chapter 2) where evaluation are preceded by measurement. Measurement is an activity of comparing results of observation with the criteria. Evaluation is an activity of interpreting or describing outcomes of measurement.

The purpose of policy evaluation could not be met if evaluation is not defined clearly, so that the evaluators can know things expected from assessment of the criteria of those policy evaluation. Then each evaluator must be well integrated, where inter-organization is a complex and difficult process. In delivering messages to the bottom line within an organization or from other organization, all evaluator may work mutually or in cooperation with each other in an integrated pattern. If every evaluator team interpreted differently the outcomes of evaluation in the criteria of evaluation made, then they would propose conflicting interpretations, and the evaluators will meet a great difficulty in implementing purposes of the policy evaluation. Therefore, prospects of effective evaluation are determined by an adequate criteria of evaluation.

In either inter-organizational or inter-governmental relationships, two types of activities of policy evaluation through evaluative criteria are most important. First, it is about advice and technical assistance that can be provided. The persons at leadership level frequently can do many things required to facilitate policy evaluation by assisting lower-rank officials interpreting regulations and guides made by government, structuring responses against initiatives and obtaining physical and technical resources which are required and useful in evaluating policy. Third, superiors may refer to various positive or negative sanctions.

In order an evaluation be effective, evaluators should know things they are doing. Of course, every team evaluator should be well integrated, and their actions must be accurate and understood well by all policy evaluators. If a policy should be evaluated naturally, then points of implementation instructions and technical instructions should not only be understood but also clear and consistent, become an output delivered to the community. If implementation instructions are not clear, then evaluator will find confusion about things that must be done. Not all public policies issued by government so far satisfy community or individuals, even some of the policy were deemed disadvantageous as compared to the real conditions of social life. In addition, output of the policy obtained also tends to create new and complicated problem.

From the opinion and results of interviews with informants, the author indicated that all parties authorized to evaluate the advertisement tax policy regularly from the efforts to create adequate quality, time, and giving direction about implementation which produce harmony and unity of actions for the goals or purpose defined previously. In principle, a multi-functioned organization with different characteristics and types of work must absolutely perform coordination. With good coordination, evaluative goals or purpose could be achieved effectively and efficiently. Without a good coordination among policy evaluators, it may be the case that evaluators lose understanding about their roles in evaluating the policy outlined previously.

Analysis in Evaluation of Advertisement Tax Policy in Ogan Komering Ilir District South Sumatera Province

The analysis made by evaluators of advertisement tax was based upon the outcomes of assessment of portfolio against the reported results of policy evaluation. In other words, this analysis produces an evaluation by assessment team with major information sources. Then, as a follow-up of the results of Coordination Meeting of Technical Evaluators Team, field assessment was conducted upon the improvement of achievements or program evaluation within the scope of advertisement tax in Ogan Komering Ilir District. From the results of this interview the author saw that the attitude or opinion mentioned above will affect motivation of evaluators in implementing it. When the evaluators assume that policy evaluation will be advantageous for continuous implementation, then they certainly have a motivation to perform it.

The statements given above indicated that analysis in evaluation of advertisement tax policy in Ogan Komering Ilir District performed by evaluator team was not effective yet; this was also caused by the fact that there was no will or motivation to improve knowledge and capabilities of evaluators of policy; so that it is necessary to motivate them in this respect.

The author cross-checked results of these interviews with other informants and found no significant differences among their opinions. Why? This is an interesting question which motivate the author to think about it during the research; this is a bad indication about results of policy evaluation because evaluators and policy makers have different stances. In addition, based on the observation results it was clear that many indications showed that policy evaluators had no assertive attitude in evaluating advertisement tax policy in Ogan Komering Ilir District. This was indicated clearly by the fact that many billboards and advertisement were still not removed in the streets which should be free of such billboards or advertisement. Another indication of unassertive attitude of evaluator was the fact that many illegal billboards and advertisement were installed in Ogan Komering Ilir District.

In addition, based on the results of interviews with policy evaluators, a majority of them did not understand sufficiently the goals of evaluation of advertisement tax policy in Ogan Komering Ilir District. Many of them knew that the purpose or goal of evaluation of advertisement tax policy was to increase local genuine revenues from advertisement sector but did not know its main purpose or goal, that is to arrange billboards and advertisement in such ways that are concordant with urban esthetics.

Their attitude was affected by their perceptions about a policy and influence of that policy upon their organization's interests and their personal interests. Evaluation of policy begins with filtering through perception of evaluator to the extent to which the policy applies.

According to Jones (page 72, chapter 2), analysis is a set of evaluative activities after conducting evaluation. The analysis itself was defined as the use of information collected in order to formulate a conclusion. In the next step, results of this analysis are used to make an initial foundation in formulating recommendations for better decision, even in specific situation and problem.

Recommendations in Evaluation of Advertisement Tax Policy in Ogan Komering Ilir District South Sumatera Province.

Recommendations from results of evaluation of advertisement tax policy in Ogan Komering Ilir District showed that results of review and evaluation revealed weaknesses of evaluation of advertisement tax policy in Ogan Komering Ilir District. Based on the results of this internal evaluation it can be seen that evaluation of advertisement tax policy in Ogan Komering Ilir District did not run as expected yet. It is because field evaluation found many complaints regarding advertisement tax services that must be improved.

Based on the results of this research, it has been found that several constraints made evaluation of advertisement tax policy in Ogan Komering Ilir District did not realize the main goal or purpose of evaluation of advertisement tax policy, that is to manage and improve billboards and advertisement according to urban esthetics. These constraints are described as follows.

- (1) Some evaluators of advertisement tax policy in Ogan Komering Ilir District have inadequate knowledge about goal (purpose) of evaluation of advertisement tax policy.
- (2) Weak mentality of human resource of policy evaluators.
- (3) Not all SKPD's who were evaluators of policy were supported by adequate technological resources.
- (4) The evaluators were not well integrated in implementing their duties.
- (5)

From the explanation given above it can be seen that evaluation of advertisement tax policy in Ogan Komering Ilir District was not limited to actions or behaviors of bureaucratic units responsible for implementing evaluation and bring forth obedience of the target group, but, beyond that, continued with the networks of political, social, and economic strengths which affects behaviors of all parties involved and, ultimately, there were impacts, expected or not expected. Therefore, the efforts need to be made are support or enforcement from various parties to implementers of policy so that these implementers show assertive stances and brave in punishing problematic advertisers. Evaluators should be protected so that they are not afraid or doubtful in enforcing the regulations that have been stipulated at political level.

CONCLUSION AND SUGGESTION

Conclusion

Based on the results of analysis and research, the following conclusion was made:

Government of Ogan Komering Ilir District, through Evaluation Team of advertisement tax policy includes specification, assessment or evaluation, analysis, and recommendations had contributions in implementing their duties as evaluators, but their role as evaluator team did not yet run well as indicated by lack of assertive attitude in evaluating advertisement tax policy in Ogan Komering Ilir District. This was indicated by the large number of billboards and advertisement installed on the streets that shall ideally be free sterile of advertisement. Another indication of unassertive attitude of policy evaluators was implied by large number of illegal advertisement installed in Ogan Komering Ilir District. Furthermore, the author treated results of research on evaluation of advertisement tax policy in Ogan Komering Ilir District South Sumatera Province based on the public administration point of view in a new concept, i.e. that with integration, all interested parties in evaluation of a policy or program determine the success of failure of effort to achieve the goals (purpose) of the program.

Suggestion

In studying analysis and results of research in Evaluation of Advertisement tax policy in Ogan Komering Ilir District South Sumatera Province, there were several suggestions proposed by the author, that are:

1. Academic Suggestion

For development of science, especially the science of public administration, approaches taken from other scientific fields need to be involved in application of the science of public administration. In the context of this research, approaches of the science of public administration could not run apart in studying the existing problem. Thus, sociological and economic approaches are also needed in studying the problems of public administration amidst societal life. Moreover, the shift of paradigm of evaluation of advertisement tax policy, which until now were conducted internally, must involve external evaluators beyond

government. In this respect, external evaluators are, among them, NGO's and/or universities existing in Ogan Komering Ilir District.

PRACTICAL SUGGESTION

Based on results of evaluation of advertisement tax policy in Ogan Komering Ilir District, the author suggested that government of Ogan Komering Ilir District need to evaluate policies about advertisement tax, so that the things that must be done are as follows:

1. Activities and locus of evaluation of advertisement tax policy in Ogan Komering Ilir District shall be conducted in stages and continuity and this will expectedly increase local genuine incomes in accordance with evaluation of advertisement tax policy in Ogan Komering Ilir District.
2. For specification, evaluation and analysis in evaluation of advertisement tax policy, it shall use not only report of revenues by prioritizing report with target details and realization of income, however it required inputs from evaluators as concerning magnitude of target and realization which can be obtained from the activities.

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