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Implementation of Coretax Tax Technical Guidance in Enhancing Civil Servant Competency at the Regional Human Resources Development Agency of South Sumatra Province

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ABSTRACT

Digital transformation in tax administration through the Coretax Administration System demands Civil Servants (ASN) possess adequate technical competencies. The Regional Human Resources Development Agency (BPSDMD) of South Sumatra Province organizes Tax Technical Guidance for treasurers and ASN. This study aims to analyze the implementation of Tax Technical Guidance in enhancing ASN competency at BPSDMD of South Sumatra Province. Using a qualitative descriptive approach, data were collected through observation, interviews, questionnaires, and documentation. Analysis was based on George C. Edward III's policy implementation theory (communication, resources, disposition, bureaucratic structure). Findings indicate that implementation has been moderately successful. Communication was clear, resources were supported by competent instructors and adequate facilities, disposition reflected commitment, and bureaucratic structure followed SOPs. However, technical disruptions in the Coretax system, participants' inadequate device readiness, and limited training coverage remain challenges. The study recommends improved training readiness, strengthened coordination with the Directorate General of Taxes, and expanded program implementation.

Introduction

The Civil Service Apparatus (ASN) serves as an instrument of government tasked with serving the state and society as a professional group that plays a vital role in delivering public services and driving national development. ASN includes Civil Servants (PNS) and Government Employees with Work Agreements (PPPK), appointed by authorized officials to carry out government duties or other state responsibilities, as stipulated in Law Number 20 of 2025 (Pratiwi & Putra, 2025). In performing government duties and public services, ASN is required to possess competencies to adapt to technological developments and changes in government administrative systems through the implementation of education and training (Tri Lastiwi et al., 2022).

Taxation is one of the primary sources of state revenue used to finance development and public services (Prasetyowati & Panjawa, 2022). However, tax management faces challenges, including low taxpayer awareness of compliance and the complexity of tax reporting processes, which can hinder the achievement of tax revenue targets. Alongside technological development and the era of globalization, the government continues to refine various policies to realize effective public services through transformation, including in the taxation sector. This condition requires ASN to have quality competencies through potential development to adapt to digital transformation, innovate, and provide optimal public services (Armeilia & Amaliatulwalidain, 2023).

One such policy is Presidential Regulation Number 40 of 2018 concerning the Renewal of the Tax Administration System to achieve effectiveness and efficiency with high synchronization. Government Regulation Number 50 of 2022 concerning Procedures for Implementing Tax Obligations aims to provide legal certainty and encourage taxpayers to fulfill their tax obligations according to applicable regulations. The implementation of this policy is strengthened by Minister of Finance Regulation Number 81 of 2024 concerning Tax Provisions in the Context of Implementing the Core Tax Administration System. This regulation serves as the foundation for supporting policy implementation for BPSDMD by implementing digitalization in taxation as an effort to improve efficiency and accuracy in administration.

The Coretax application is designed to assist taxpayers in fulfilling tax obligations more easily, quickly, and accurately (Simanjuntak & Kusuma, 2024). The application features automation of calculations, data integration, and step-by-step guidance that can reduce the risk of errors in tax reporting. Digitalization of tax administration through Coretax offers strategic advantages such as improved data accuracy, time efficiency in processing, and minimal human error in administrative activities. However, its implementation also presents challenges, particularly regarding data security, technological infrastructure readiness, and user adaptability to the new system (Nataherwin, 2025). Therefore, efforts to improve apparatus competency through organized and targeted education and training are essential so that ASN can understand and implement the Coretax system according to applicable provisions.

Based on the Decree of the Head of BPSDMD of South Sumatra Province Number 800.2.4.1/2965/BPSDMD-BLUD/III/2025, BPSDMD of South Sumatra Province organized a Tax Technical Guidance program involving 40 participants from various agencies within the South Sumatra Provincial Government. The following tables present the participant composition:

Table 1. Number of Tax Technical Guidance Participants by Rank and Gender

No	Rank/Grade	Female	Male	Total
1	Penata Tk. I/III.D	4	1	5
2	Penata/III.C	3	0	3
3	Penata Muda Tk.I/III.B	1	3	4
4	Penata Tingkat I/III.D	2	1	3
5	Penata Muda/III.A	4	6	10
6	Pembina/IV.A	1	0	1
7	Pengatur/II.C	1	0	1
8	V	1	1	2
9	VII	1	0	1
10	IX	9	1	10
	Total	**27**	**13**	**40**

Source: BPSDMD South Sumatra Province, Technical Core Subdivision (2025)

Table 2. Number of Coretax Tax Technical Guidance Participants by Institution

No	Institution	Total
1	Food Security and Livestock Service	1
2	General and Equipment Bureau of Provincial Secretariat	1
3	Industry Service of South Sumatra Province	2
4	Regional Disaster Management Agency of Province	1
5	Regional Disaster Management Agency of Regency	1
6	Transportation Service of South Sumatra Province	4
7	Public Works, Highways, and Spatial Planning Service	4
8	Provincial DPRD Secretariat	2
9	Youth and Sports Service of Palembang City	2
10	Food Crops and Horticulture Service	2
11	Civil Service Police Unit of South Sumatra Province	1
12	Semende Darat Tengah District Government	1
13	Muara Enim Regency Regional Secretariat	1
14	Library and Archives Service of Muara Enim Regency	1
15	Pali Regency Regional Secretariat	2
16	Regional Financial and Asset Management Agency	4
17	Environment Service of Palembang City	1
18	Lubai District, Muara Enim Regency	1
19	Education Service of Palembang City	3
20	Goods and Services Procurement Bureau of South Sumatra Province	2
21	Empat Petulai Dangku District, Muara Enim Regency	1
22	Ujan Ma District, Muara Enim Regency	1
23	Gelumbang District, Muara Enim Regency	1
	Total	**40**

Source: BPSDMD South Sumatra Province, Technical Core Subdivision (2025)

Table 1 shows that most participants came from Grade III, with female participants more dominant than male participants. Table 2 shows that participants came from various institutions, but the number of participants (40) is still relatively limited compared to the total ASN in South Sumatra Province, which reached 283,651 ASN (BKN, 2025). Meanwhile, based on Directorate General of Taxes data, there were 3,909 active Coretax users in the South Sumatra Provincial Government in 2025, indicating that digital tax administration systems have been widely implemented, but training coverage remains limited.

Previous research on Coretax implementation has identified several technical problems, including authentication and system access issues, data integration and system configuration problems, tax document management issues, payment and account management challenges, and administrative problems (Nurhaeni et al., 2025). Other studies have noted technical disruptions, limited system capacity, low digital literacy among users, and unprepared human resources (Claresta et al., 2025). Despite the program being conducted according to established provisions, field observations revealed challenges including low operational readiness of human resources in fulfilling technical prerequisites, Coretax system stability issues affecting training effectiveness, and suboptimal utilization of digital-based learning technology (Cindera Malika et al., 2024).

These problems indicate that although the training policy has been implemented, its effectiveness has not yet been fully optimized. This condition indicates a research gap between the ideal concept of digital-based ASN competency development and the reality of technical guidance implementation in the field, which still faces technical and human resource challenges. Therefore, this research examines the implementation of Tax Technical Guidance in enhancing Civil Servant competency at BPSDMD of South Sumatra Province, aiming to assess and analyze the extent to which the technical guidance program improves ASN's technical competencies, particularly in financial administration management and digital-based Coretax system implementation.

Method

This research employs a qualitative approach with a descriptive research type. The qualitative approach was chosen because this study aims to understand in depth how the implementation and utilization of the Tax Technical Guidance program for Coretax is carried out in the context of improving the competency of ASN within the South Sumatra Provincial Government (Creswell, 2018). The unit of analysis is the entire process of implementing the Coretax Tax Technical Guidance organized by BPSDMD of South Sumatra Province, including planning, implementation, and evaluation of activities. The research focuses on training policies, inter-agency coordination, activity implementation mechanisms, and outcomes and impacts perceived by participants.

The research was conducted at the Regional Human Resources Development Agency (BPSDMD) of South Sumatra Province, located at Jl. Putri Kembang Dadar No. 77, Palembang, South Sumatra. The location was purposively selected because BPSDMD is responsible for organizing competency development and training programs for ASN within the South Sumatra Provincial Government, including the Coretax Tax Technical Guidance program examined in this study. The research setting therefore provides direct access to the planning, implementation, and evaluation processes of the program.

Informants were selected using purposive sampling technique, as presented in the following table. The selection was based on the informants' direct involvement in the planning, implementation, facilitation, or participation in the Coretax Tax Technical Guidance program. This criterion was applied to ensure that the information obtained was relevant to the research objectives and represented different perspectives regarding the implementation and outcomes of the training program.

Table 3. List of Informants/Resource Persons

No.	Informant	Position	Total
1	Head of Competency Subdivision	Training Organizer	1
2	Tax Instructors	Instructor/Facilitator	2
3	Technical Core Staff	Participant Assistant	2
4	Training Participants	ASN Participants	40

Source: Processed by Researcher (2026)

Data collection techniques included: (1) observation, conducting direct observation of the Coretax Tax Technical Guidance activities; (2) semi-structured interviews with key informants; (3) questionnaires distributed to all 40 ASN participants using Google Forms to obtain additional information about their perceptions of material quality, resource capability, ease of Coretax system use, and training benefits for competency improvement; and (4) documentation through collection of relevant documents such as activity reports, attendance lists, and photographs.

Observation was conducted directly during the Coretax Tax Technical Guidance activities to examine the implementation process, interaction between instructors and participants, training facilities, and participants' engagement with the training materials and Coretax system. Semi-structured interviews were conducted with the selected organizers, instructors, technical staff, and participants to explore their experiences, perceptions, and assessments of the program. The questionnaire was used as supplementary descriptive data to capture the perceptions of all 40 ASN participants and was not treated as a separate quantitative hypothesis-testing instrument. Documentation was used to complement and verify information obtained from interviews, observation, and questionnaires through activity reports, attendance records, training materials, and photographic evidence.

The data analysis follows the Miles and Huberman interactive analysis model, which includes data reduction, data display, and conclusion drawing/verification (Sugiyono, 2013). Data reduction was conducted by selecting, coding, and categorizing information obtained from interviews, observations, questionnaires, and documents according to the research focus, namely training policies, inter-agency coordination, implementation mechanisms, and the outcomes and impacts of the Coretax Tax Technical Guidance program. Relevant information was retained, while data unrelated to the research objectives were excluded. The reduced data were then organized and presented descriptively to identify patterns, relationships, and recurring findings across data sources. Conclusions were subsequently drawn by interpreting these patterns and continuously verifying them against interview statements, observation results, questionnaire responses, and documentary evidence.

The use of multiple data collection techniques also enabled data triangulation by comparing information from interviews, observations, questionnaires, and documents. This process was undertaken to strengthen the credibility and consistency of the findings and to provide a comprehensive description of the implementation and utilization of the Coretax Tax Technical Guidance program.

Results and Discussion

1. Communication

Communication is a crucial factor in policy implementation because the success of program implementation heavily depends on delivering clear and precise information to all involved parties according to the targets to be achieved (Ibad, 2024). Based on Edward III's (1980) theory, the communication sub-indicators include transmission and clarity.

a. Transmission

The organizing committee first develops a schedule for Coretax technical guidance activities as a guide throughout the implementation. Information is disseminated through various media channels, including social media and WhatsApp groups. The process combines both digital media and face-to-face meetings, as explained by the Head of the Organizing Committee:

> "*Media delivery is conducted through YouTube channels and face-to-face meetings, but we mostly do it face-to-face. Digital media like YouTube facilitates access to materials, but direct interaction remains the primary choice so that technical mechanisms can be explained precisely to all participants.*" (Interview, February 20, 2026)

The quality of information transmission also heavily depends on the delivery of technical materials by tax experts. The instructor for Practice and Simulation of Tax Reporting explained:

> "*The initial stage in delivering materials is emphasizing the shift in participants' mindset from using the old system (manual) to the Coretax application, which integrates 21 DJP administrative business process services into a single web platform without application installation on computer devices. The main emphasis is on new features such as taxpayer profiles and value deposits, so they understand the differences from the previous system.*" (Interview, March 11, 2026)

However, challenges in information delivery include participants' diverse backgrounds, with many unit representatives being new treasurers who have not mastered the basic regulations. Participants must work harder to relearn technical procedures such as withholding receipts and tax invoices, especially since government agencies are now required to collect VAT and can be designated as Taxable Entrepreneurs (PKP).

b. Clarity

Efforts to achieve clarity are carried out by presenting expert instructors in their fields. However, clarity of instructions is often hampered when participants face technical obstacles in the initial stages of system use, such as account activation. As explained by the instructor for Tax Reporting Procedures:

> "*Clarity of material is often hampered at the initial stage, namely during account activation practice. Activation is the main requirement for ASN to perform 'impersonating' or managing their government agency accounts. The most common obstacle is data mismatches such as email addresses and phone numbers. Many ASN have not updated their data at the registered KPP, so the activation process does not run smoothly and hinders their understanding of the overall application flow.*" (Interview, March 11, 2026)

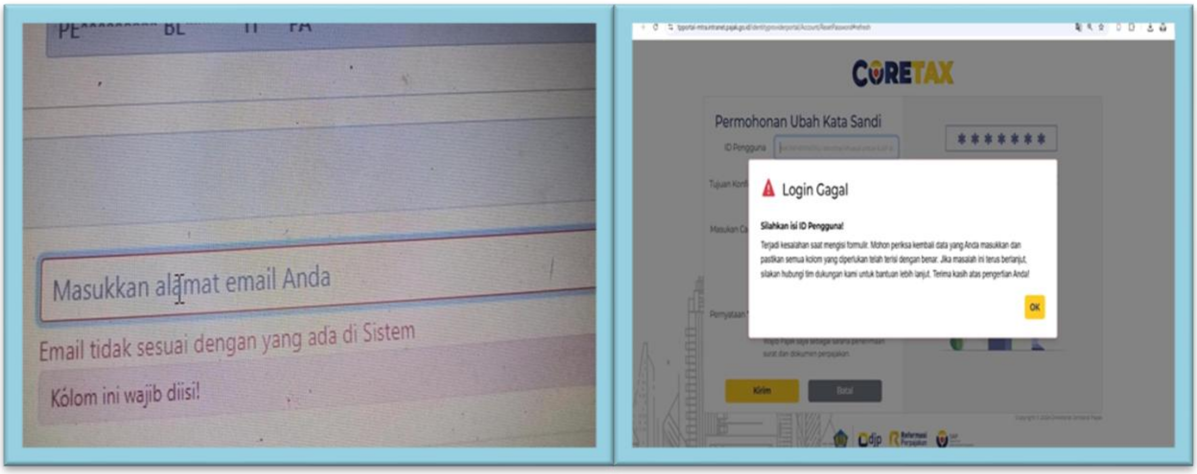

Fig. 1. Technical Obstacles in Coretax Account Activation Phase Showing Email Address and Phone Number Mismatches

Participant responses through questionnaires revealed that materials and training directions were generally clear, structured, and supported by examples that accelerated understanding. However, some technical aspects of Coretax feature usage and detailed process flows still caused confusion. To address these issues, the organizing committee, along with DJP service staff, conducted data updates for participants before practical sessions, enabling the activation process to be completed.

Based on the findings for the communication indicator, it can be concluded that communication in the Coretax Technical Guidance implementation at BPSDMD of South Sumatra Province has been optimal. Success is demonstrated through clear information delivery covering operational activities (activity schedules), material delivery by competent instructors, utilization of face-to-face and digital media, and discussion and Q&A sessions providing opportunities for participants to clarify unclear materials.

2. Resources

Resources are an important factor in supporting the success of Coretax Technical Guidance at BPSDMD of South Sumatra Province. The availability of human resources, instructor competence, participant readiness, and facility support are essential for effective training implementation.

a. Human Resources

The Coretax Technical Guidance generally ran well, reflected in the competency of expert instructors from the Regional DJP Office who possessed deep understanding of the material, and the committee's role in ensuring training smoothness. Results showed improved technical capabilities among 40 ASN participants, evidenced by final evaluation scores showing optimal achievements, as presented in the following figure:

PENILAIAN PESERTA BIMTEK PERPAJAKAN
TAHUN 2025

No	Nama	NIP	Instansi	Nilai																									
				Sikap								Disiplin								Kompetensi								Total	
1	AFRIL LIANITA, SE.,MM	198004252007012018	DINAS PU BINA MARGA DAN TATA RUANG PROVINSI SUMATERA SELATAN	95	80	90	90	90	80	80		95	85	95	90	92	80	80		98	80	93	90	90	80	80		1833	87,29
2	NANI AGUSTIAWATI, SE.,	198108112008012004	DINAS PU BINA MARGA DAN TATA RUANG PROVINSI SUMATERA SELATAN	95	80	90	90	90	80	80		95	85	95	90	92	80	80		98	80	93	90	90	100	80		1853	88,24
3	RIANA ANDAVIANTI, SE.,M.Si	197711192007012007	DINAS PU BINA MARGA DAN TATA RUANG PROVINSI SUMATERA SELATAN	95	80	90	90	90	80	80		95	85	95	90	92	80	80		98	80	93	90	90	80	80		1833	87,29
4	MARIA YULIARTI, S.E, M.M.	197607282007012024	DINAS PU BINA MARGA DAN TATA RUANG PROVINSI SUMATERA SELATAN	95	80	90	90	90	80	80		95	85	95	90	92	80	80		98	80	93	90	90	80	80		1833	87,29
5	SARTIKA SARI, SH	198104232008012005	BIRO UMUM DAN PERLENGKAPAN SETDA PROVINSI SUMATERA SELATAN	95	80	90	90	90	80	80		95	85	95	90	92	80	80		98	80	93	90	90	80	80		1833	87,29
6	NELLA SASMITA, ST	199508192024212027	DINAS KETAHANAN PANGAN DAN PETERNAKAN PROVINSI SUMATERA SELATAN	95	80	90	90	90	80	80		95	85	95	90	92	80	80		98	80	93	90	90	80	80		1833	87,29
7	NURWINDA PUSPITA, S.A.P.	200101072025212012	SATUAN POLISI PAMONG PRAJA PROVINSI SUMATERA SELATAN	95	80	90	90	90	80	80		98	85	95	90	92	80	80		98	80	93	90	95	100	80		1861	88,62
8	SARI RIZKI, SE	198309222025212023	DINAS PERINDUSTRIAN PROVINSI SUMATERA SELATAN	95	80	90	90	90	80	80		95	85	95	90	92	80	80		98	80	93	90	90	80	80		1833	87,29
9	ANI TRIASTUTI	198903012025212019	DINAS PERINDUSTRIAN PROVINSI SUMATERA SELATAN	95	80	90	90	90	80	80		95	85	95	90	92	80	80		98	80	93	90	90	80	80		1833	87,29
10	ANITA KURNIAWATY,SE	199210262025212030	BADAN PENANGGULANGAN BENCANA DAERAH PROVINSI SUMATERA SELATAN	95	80	90	90	90	80	80		95	85	95	90	92	80	80		98	80	93	90	90	80	80		1833	87,29
11	ARLOND GENTA PUTRA, S.Tr.Tra	199711242022031011	DINAS PERHUBUNGAN PROVINSI SUMATERA SELATAN	95	80	90	90	90	80	80		95	85	95	90	92	80	80		98	80	93	90	90	80	80		1833	87,29

Fig. 2. Example of Final Evaluation Results for Tax Technical Guidance Participants

While not yet reaching perfect scores due to differences in material absorption and age factors where younger participants tend to understand technology faster than senior participants, these obstacles were successfully addressed through direct practical approaches. As explained by one instructor:

> "*By delivering materials that are immediately practiced, we can directly communicate the smooth progress of participants at each table. Participant abilities are indeed diverse; some still require gradual guidance, while others are immediately proficient. However, overall, their current understanding level has reached more than 70 percent.*" (Interview, March 11, 2026)

Participant responses through questionnaires confirmed that the training successfully improved their ability to operate Coretax through provided materials and practical sessions. They gained better understanding of accessing various features, reporting, and understanding the tax administration flow in the Coretax system.

However, obstacles related to participants' lack of awareness in preparing supporting learning devices were identified. As explained by another instructor:

> "*In general, participants are quite enthusiastic about following the training. However, there are still several participants who do not bring laptops and only rely on smartphones, causing difficulties in following the practical use of the Coretax application optimally.*" (Interview, March 11, 2026)

Fig. 3. Documentation During the Activity Showing Participants Using Smartphones for Practice

Observation revealed that approximately 5-8 participants did not bring laptops on the first day, forcing practice to be conducted using smartphones. Although Coretax can be accessed via smartphones due to its web-based nature, smartphone use is considered less optimal due to the small display size compared to laptops, requiring more effort to follow each practical session stage.

b. Facilities and Infrastructure

The infrastructure provided by BPSDMD of South Sumatra Province has been adequate and meets training standards. As explained by an instructor:

> "*Training facilities at BPSDMD of South Sumatra Province are adequate and meet standards, such as monitors, projectors, sound systems, and internet networks running quite well. However, the Coretax system from the center (DJP) also still experiences problems like unstable networks and frequent server errors. As a result, during practice sessions, the application often loads slowly so that materials cannot be delivered optimally.*" (Interview, March 11, 2026)

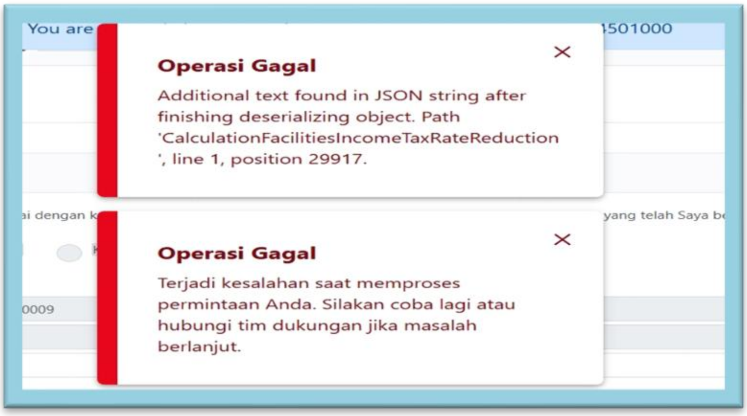

Fig. 4. Network Error Display on the Coretax System

Participant responses confirmed that facilities generally supported training implementation, though intermittent internet connectivity issues and some suboptimal devices hindered Coretax system practice. The findings indicate that while available facilities such as training rooms, monitors, projectors, sound systems, and internet networks have been adequate, intermittent network errors in the Coretax system sometimes disrupt practice smoothness.

Based on the analysis of the resources indicator, it can be concluded that resource implementation has not yet been optimal. Although instructors and the committee have performed their roles well, unstable internet connections, disruptions to the Coretax system from the center (DJP), and participants' limited laptop devices remain challenges. These conditions result in some participants facing obstacles in following practical sessions, impacting the overall learning process. This finding aligns with research (Sutmasa, 2021) showing that without adequate resources, policy implementation cannot run effectively, and policy objectives are difficult to achieve.

3. Disposition and Attitude

Disposition is an important factor in supporting policy implementation success because it relates to commitment, responsibility, and the implementers' seriousness in executing programs. In tax technical guidance implementation, disposition reflects the organizer's attitude in providing excellent service to participants and ensuring training objectives are achieved through commitment and responsibility during activities.

a. Commitment

The organizing committee demonstrates high commitment through full support at every activity stage, from planning to coordination, ensuring training effectiveness, guaranteeing competent instructor involvement, and providing materials relevant to each Regional Apparatus Organization's (OPD) specific needs. The committee also demonstrates commitment to maintaining activity smoothness from planning to evaluation, actively communicating to ensure everything runs according to plan and taking necessary steps when obstacles arise.

Fig. 5. Tax Technical Guidance Training Activity in Progress

Participant questionnaire responses confirmed that most participants showed good commitment, evidenced by active participation in following materials, engagement in discussion sessions, and efforts to deeply understand the presented materials. Observation revealed that participants showed high enthusiasm, actively asking questions and striving to understand materials gradually. This condition demonstrates that both organizer and participant seriousness in following activities has been optimal.

b. Responsibility

The committee bears significant responsibility, especially regarding personal integrity, and is committed to carrying out tasks optimally. Main duties include direct interaction to coordinate instructors and participants, monitoring attendance, administrative management, and supervising activities until completion. Post-activity, responsibilities continue with documentation collection and accurate accountability report preparation as evidence of work accountability.

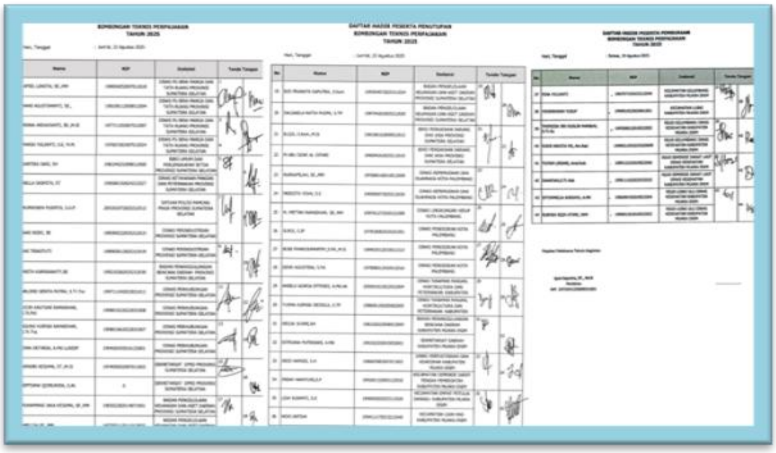

Fig. 6. Participant Attendance List

BUKU LAPORAN

BIMBINGAN TEKNIS PERPAJAKAN DI PEMERINTAHAN TAHUN 2025

19 s.d 22 AGUSTUS 2025

BADAN PENGEMBANGAN SUMBER DAYA MANUSIA DAERAH PROVINSI SUMATERA SELATAN

Fig. 7. Tax Technical Guidance Accountability Report

Observation confirmed that the committee carried out duties and responsibilities according to their respective roles. The field committee actively coordinated with instructors and participants, supervised activities, and monitored attendance through attendance lists, while the administrative committee managed activity documents, documentation collection, and accountability report preparation.

Based on interviews, observation, and documentation, the disposition indicator in Coretax Technical Guidance implementation at BPSDMD of South Sumatra Province has been optimal. The organizer and committee have carried out tasks and functions according to established roles, maintained activity smoothness through continuous coordination, and

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taken quick steps in addressing obstacles. Participants also demonstrated good attitudes by following all activity series, actively participating in discussions, and striving to understand materials.

4. Bureaucratic Structure

Bureaucratic structure is key to policy implementation success because it provides coordination, task division, and work guidelines in program execution. In tax technical guidance implementation, bureaucratic structure contributes to activity smoothness through Standard Operating Procedures and clear task division among committee members.

a. Standard Operating Procedures

SOP serves as the main guideline ensuring programs are implemented regularly, consistently, and in a directed manner according to established standards. In tax technical guidance, SOP functions as an operational guideline ensuring participants can carry out each activity stage in a structured manner according to predetermined procedures at BPSDMD, while also serving as a technical guide establishing minimum competency standards for ASN participants to master the new digital tax system.

PEMERINTAH PROVINSI SUMATERA SELATAN
BADAN PENGEMBANGAN SUMBER DAYA MANUSIA DAERAH
Jl. Putri Kembang Dadar No. 77 Bukit Besar
Telp. (0711) 440646,Fax (0711) 445626
PALEMBANG

Palembang, 15 Agustus 2025

Nomor : 800.4.2.1/3121 /BPSDMD/III/2025
Lampiran : 1 (satu) eksamplar
Perihal : **Pemanggilan Calon Peserta Bimtek Perpajakan Tahun 2025**

Yth:
1. Kepala OPD dilingkungan Pemprov Sumsel.
2. Kepala BKPSDM Kab/Kota se Sumsel

di
Tempat

Menindak lanjuti surat kami Nomor : 890/2965/BPSDMD/III/2025 tanggal 08 Agustus 2025, perihal Permintaan Peserta Bimtek Perpajakan Tahun 2025. Penyelenggaraan Pelatihan akan dilaksanakan tanggal 19 s.d 22 Agustus 2025. Sehubungan dengan pemanggilan peserta mohon bantuannya untuk menugaskan calon peserta Bimtek dimaksud (daftar peserta terlampir), dengan melampirkan syarat-syarat sebagai berikut :

1. Surat Tugas dari Instansi pengirim.
2. Biodata
3. Materai 2 lembar
4. Aturan Pakaian :
   - Pakaian Lengan Panjang warna Putih dan baju batik
   - Bawahan Celana/Rok warna Hitam
   - Jilbab warna Putih
   - Dasi hitam, lengkap dengan nama dan lambang Korpri.
5. Peserta wajib membawa Laptop untuk simulasi .
6. Peserta bimtek wajib tinggal di asrama selama pelatihan berlangsung.
7. Registrasi bisa dilakukan mulai tanggal 18 Agustus 2025 pada jam kerja .
8. Peserta masuk asrama hari Senin, tanggal 18 Agustus 2025 dari jam 14.00 s.d selesai. Langsung ke Kampus BPSDMD Provinsi Sumsel, Bidang Pengembangan Teknis Inti.

Selama mengikuti pelatihan, konsumsi dan penginapan di tanggung panitia Penyelenggara, sedang biaya transpot dari ditanggung instansi pengirim . Untuk koordinasi lebih lanjut dapat menghubungi **Ibu Mery Susanty, ST, Telp. 081272061105.**

Demikian disampaikan atas bantuan dan kerjasamanya diucapkan terima kasih.

KEPALA,

Prof. Dr. H.M. Edwar Juliartha, S.Sos.,M.M
Pembina Utama Madya/IV.d
NIP. 197507071997031003

Fig. 8. Participant Summons Letter (Requirements)

As explained by the Head of the Technical Core Subdivision:

"*Training follows SOP according to established competency standards. This training is attended by ASN who receive assignments from their respective agencies, so they are required to attend and fulfill all requirements for the entire training series. Participants must also be able to understand the material provided and apply system usage methods in daily task execution, measured through direct practice and final evaluation.*" (Interview, February 20, 2026)

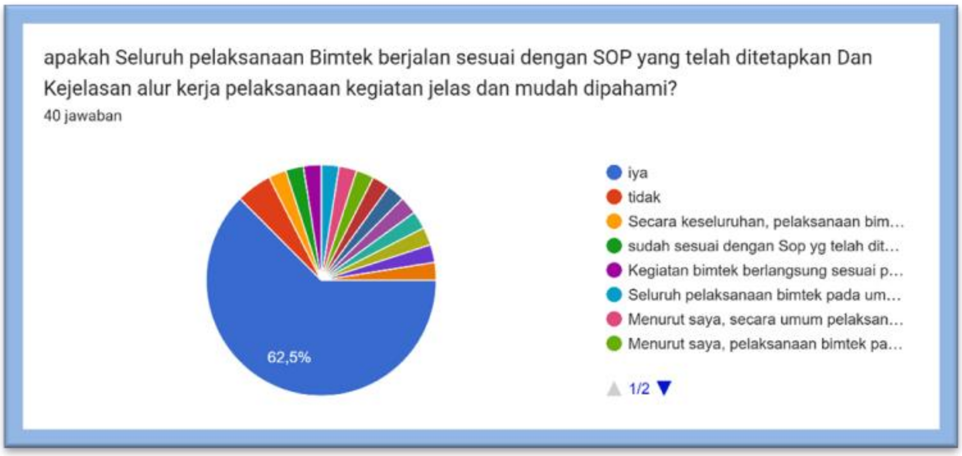

Fig. 9. Participant Responses Regarding Implementation According to Standard Operating Procedures

Questionnaire results showed that 62.5% of respondents stated that training implementation has been in accordance with established SOP, while others expressed varied assessments that activities have followed applicable procedures. Observation confirmed that training implementation complied with established provisions and procedures, evidenced by participant summons letters distributed to each agency, participant registration processes before activities began, and the obligation to bring laptops for Coretax system practice simulation.

b. Fragmentation

To support training smoothness at BPSDMD of South Sumatra Province, task divisions have been systematically designed to ensure each activity stage is controlled. As a form of legality and work guideline, the organizer issued a Committee Decree dividing implementation into various fields: administration, consumption, equipment, documentation, instructor liaison, health personnel, and technical.


Lampiran : Keputusan Kepala BPSDMD Provinsi Sumatera Selatan
Nomor : 800.4.2.1/2801 /BPSDMD/III/2025
Tanggal : 11 Agustus 2025

SUSUNAN PANITIA PENYELENGGARA HARIAN
BIMBINGAN TEKNIS PERPAJAKAN DI PEMERINTAHAN
19 S.D 22 AGUSTUS 2025

I. Penanggung Jawab : Mery Susanty, ST
II. Ketua : Edwin Meidiyansyah,S.Pdi
III. Sekretaris : Siska Aprillia, S.Sos
IV. Anggota : Susanto

Ditetapkan di : Palembang
Pada Tanggal : 11 Agustus 2025

KEPALA,
Prof. Dr. H.M. Edwar Juliartha, S.Sos.,M.M
Pembina Utama Madya/IV.d
NIP. [illegible]071997031003

PEMERINTAH PROVINSI SUMATERA SELATAN
BADAN PENGEMBANGAN SUMBER DAYA MANUSIA DAERAH

SURAT TUGAS
Nomor : 800.4.2.1/ 2802 /BPSDMD/III/2025

Bahwa Untuk Kelancaran dan keberhasilan Penyelenggaraan Bimbingan Teknis Perpajakan di Pemerintahan, dipandang perlu Kepala Badan Pengembangan Sumber Daya Manusia Daerah Provinsi Sumatera Selatan, menunjuk nama-nama tersebut dibawah ini sebagai petugas dimaksud;

PETUGAS PENGHUBUNG TENAGA PENGAJAR/NARASUMBER, PIKET KELAS, ADMINISTRASI & PETUGAS KESEHATAN PADA ACARA BIMBINGAN TEKNIS PERPAJAKAN DI PEMERINTAHAN
TANGGAL 19 s.d 22 AGUSTUS 2025

NO	Nama	Tugas Bidang	Keterangan
1	Winda Agusrini, SE.MM	Penghubung Tenaga Pengajar	Selama Kegiatan Diklat berlangsung
2	Neini Novriani, S.Pd	Administrasi	Selama Kegiatan Diklat berlangsung
3	Ghani Falah	Piket Kelas	sda
4	Muhammad Rizki	Sda	sda
5	Shintia Delvina Lajuda, SH	Sda	Sda
6	M. Rizki	Sda	Sda
7	Siti Hadijah, SKM., M.Kes	Petugas Kesehatan	Sda

Demikian Surat Tugas ini dibuat dilaksanakan dengan penuh tanggung jawab

Palembang, 11 Agustus 2025

KEPALA,
Prof. Dr. H.M. Edwar Juliartha, S.Sos.,M.M
Pembina Utama Madya/IV.d
NIP. [illegible]071997031003

Fig. 10. Committee Structure Assignment Letter

As explained by the Administrative Committee:

"We arranged task division through the Committee Decree covering five activity fields. The goal is for coordination among team members to run well. During implementation, we place three people directly assisting instructors and participants. Their duties include managing attendance lists, arranging consumption, and handling participant issues. Meanwhile, administrative affairs

are handled by two people responsible for creating assignment letters, invitations, and managing participant attendance data to financial administration." (Interview, February 20, 2026)

Fig. 11. Participant Responses Regarding Committee Services and Instructor Teaching During Training

Questionnaire results showed that the majority of respondents gave positive assessments of committee services and instructor teaching during technical guidance implementation. Some respondents stated that committee service has been good, with responsive service, instructors delivering materials clearly, and coordination running well. This finding indicates that committee task division has supported training smoothness. Observation confirmed that training implementation was supported by systematic task division through the Committee Decree, covering various fields from administration to equipment provision and documentation, enabling effective coordination and smooth activity execution.

Based on interviews, observation, and documentation, the bureaucratic structure indicator shows that Coretax Tax Technical Guidance implementation at BPSDMD of South Sumatra Province has been supported by clear SOP implementation and structured task division through the Committee Decree. SOP serves as a guideline throughout all implementation processes, from participant requirements to evaluation, while task division tailored to each field's functions supports committee coordination. This condition aligns with research (Setiawan et al., 2022) stating that bureaucratic structure supported by work guidelines and clear task division supports policy implementation success.

Conclusion

Based on the research findings and discussion regarding the Implementation of Tax Technical Guidance in Enhancing Civil Servant Competency at the Regional Human Resources Development Agency of South Sumatra Province, using Edward III's (1980) Policy Implementation Theory, it can be concluded that the Coretax Tax Technical Guidance has become a strategic effort in supporting ASN competency development in the era of tax digital transformation. Through this training, ASN gain new understanding and skills in operating the digital-based tax system, enabling them to carry out government duties more effectively.

Based on the aspects of communication, resources, disposition, and bureaucratic structure, the Coretax Tax Technical Guidance implementation shows moderately successful results. Communication established between organizers, instructors, and participants supports clear material delivery. Available resources, both in terms of instructor availability and supporting facilities, have supported activity implementation, although some limitations remain. Participant commitment and structured implementation mechanisms also contribute to program success in achieving established objectives.

However, Coretax Tax Technical Guidance implementation still faces obstacles, including limited supporting devices for some participants, Coretax system stability issues, and intermittent internet connectivity challenges that sometimes hinder the practice of using the Coretax application. These obstacles indicate that the program still requires refinement so that the benefits can be more maximally felt by all participants.

Overall, the implementation of Tax Technical Guidance in enhancing Civil Servant competency at BPSDMD of South Sumatra Province has been effective in supporting tax digital transformation within the South Sumatra Provincial Government. The study recommends: (1) BPSDMD should conduct Coretax Technical Guidance regularly and periodically, improve training facility quality especially computer or laptop availability, and conduct post-training monitoring; (2) ASN participants should prepare adequately and commit to following the training; (3) DJP should continue improving the Coretax system, enhancing system stability, strengthening helpdesk services, and expanding socialization; and (4) future researchers should develop this research using different theoretical approaches, methods, or variables for deeper investigation.

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