



Effectiveness of E-Income in Increasing Original Regional Income (PAD) At the Regional Financial Management Agency of Bengkulu Province

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A B S T R A C T

Regional Original Income (PAD) is one of the sources of regional revenue that comes from within the region concerned and must be increased as optimal as possible in order to realize the spirit of local independence. The purpose of this study was to determine the contribution of regional own- source revenue (PAD) to the regional revenue of Bengkulu Province. This study determines the effectiveness of the implementation of E-PAD system and the relationship between the implementation of E-PAD system and tax revenue of Bengkulu Province. This research applies descriptive qualitative method where the data used in this research are obtained through observation, interview, and documentation. The analysis results indicate that the E-PAD system implementation in Regional Revenue Office of Bengkulu Province effectively achieves the objectives of providing convenience to taxpayers, improving the quality of public services, having a digital or paperless data archive, and becoming the basis of decision making.

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INTRODUCTION

Regions are formed based on considerations of economic capacity, regional potential, socio-cultural, socio-political, population size, area size, and other considerations that enable regional autonomy to be implemented. Through regional autonomy, it is hoped that regions will become more independent in the management of authority, both in the authority to manage regional finances, one of which comes from local fiscal revenue (Sutono, 2021; Sari & Herawati, 2021). To realize the implementation of regional autonomy, regional government funding sources depend on the role of Regional Original Income (PAD) which is monitored in an administration.

The Bengkulu Provincial Government, especially the Regional Financial Management Agency, implements authority with assistance government on Regency/City according to with applicable statutory provisions. Delegation of various powers within implementation decentralization This should must accompanied by delegation And diversion financing. Source financing Which most important is source financing which we often call Regional Original Income (PAD), where The main component is revenue from regional taxes and levies area (Kurniawan: 2004). Regional Tax is one source of income area For finance implementation government area as well as realize independence area. Tax area is type tax Which obtained government regions and used to finance their own regional

households. According to Law no. 28 of 2009 concerning regional taxes and regional levies, taxes areas which are hereinafter referred to as mandatory contributions for areas that are owed to people individuals or bodies that are coercive based on the law, or not obtain compensation in a way direct And used For interest area to as big as possible prosperity of the people.

Bengkulu Province, through the Regional Financial Management Agency, implements a regional tax payment system through the implementation of the e-revenue application. Based on Law No. 28 of 2009, it has been explained that taxes Regional taxes are classified into two, namely provincial level taxes and district/regency level taxes. City. Provincial taxes are collected and managed by the provincial government, meanwhile, Tax Regency/City managed And Then become right by government Regency/City. In this case, the Provincial Government adopted a policy through a circular containing the "implementation of the e-Revenue application" in the context of optimizing local revenue receipts, this is aimed at the existence of a cooperation agreement with PT Regional Development Bank (BPD) Bengkulu regarding the Use of the e-Revenue Application Applicable income starts from July 23 2018.

LITERATURE REVIEW

1. Effectiveness

According to Ravianto (2014:11), the definition of effectiveness is how well the work is done, the extent to which people produce output as expected. This means that



if a job can be completed according to plan, both in time, cost and quality, then it can be said to be effective. Based on the opinions of the experts above, it can be concluded that effectiveness is a process that is in accordance with its planning, so the process will run well and be effective in its work.

According to *Cambell's opinion quoted by Richard M. Steers (1985. Pg. 46-48)* mention some sizes of on effectiveness, that is:

1. Quality It means the quality generated by organization;
2. Productivity It means quantity from service Which generated;
3. Preparedness that is evaluation comprehensive connection with possibility in matter solution something special task with Good;
4. Efficiency is a comparison of several aspects of performance against costs to produce performance the;
5. Income that is amount source Power Which Still remaining after all costs and obligations are met;
6. Growth is a comparison of current existence And period then;
7. Stability that is maintenance structure, function And source Power throughout time
8. Accidents are the frequency in terms of repairs that result in loss time
9. Work Spirit is a feeling of commitment to achievement objective, Which involve business addition, togetherness objective And feeling own;
10. Motivation means the strength that emerges from each individual For achieving goals;
11. Cohesion is the fact that members of an organization like each other with each

other, meaning working together well, communicating and coordinate

12. Adaptation Flexibility means exists something stimulation new For change procedure standard the operation, Which aim For prevent frozen against environmental stimuli;

2. E- Government

Service Which fast, appropriate, fair, And accountable Which accepted by public is hope government in carry out service public. Development technology information And communication has bring influence big for various sectors, especially in improving the performance of public services To use achieving *good governance* (Nugraha, 2018). Transformation performance with utilise technology done government in an effort to achieve balance in the development of information and technology, one of which is in providing public services to the community or known as *e-government terminology* (Akadun, 2009).

Presidential Instruction Number 3 Year 2003 about Policy And Strategy Development *E-government* become base law For government in give service public based Technology Information And Communication (ICT) . Whereas _ its publication Instructions President refers on a number of consideration, including:

1. Rapid advances in communication and information technology and potential its use wide will open opportunities for access, management, And utilization information in volume Which big in a way fast and accurate;
2. Utilization technology communication And information in process government (*e-government*) will increase efficiency,



effectiveness, transparency, And implementation accountability government;

3. That For organize government Which Good (*good governance*) and improve effective and efficient public services required there is a policy And strategy development *e-government* ;
4. Required similarity understanding, simultaneity follow institutional government in its implementation so it is necessary to issue instructions President for implementation policy And strategy development *e- government* as a whole national.

3. Tax Administration Electronic System

It is an activity related to administration and services carried out by each person in the organization to carry out the rights and obligations contained in the field of taxation. Until now, taxation in Indonesia continues to modernize, one of which is by taking advantage of technological developments. As a form of technological development, the Directorate General of Taxation has introduced an online-based tax application, also known as an electronic taxation system. Tax modernization is supported by the existence of a reliable information system for processing accurate, technology-based tax data. Apart from providing convenience to taxpayers, the modernization of taxation is expected to increase the potential for regional tax revenues.

Apriansyah et al. (2018) explain that progress technology Information through the use of the internet network will be accessible to all insiders obtain information as needed. This situation is getting worse

makes it easier public in obtain information accurate and fast

4. Locally-generated revenue

Regional autonomy and fiscal decentralization policies in accordance with **Law no. 22 of 1999 and Law no. 25 1999** was the beginning of a new era implementation of more autonomous regional government. In order to carry out its functions effectively, the regional government must supported by definite sources of income for implementation and continuity of government activities in the region is guaranteed. Based on Law the, area own authority utilize potency regional finance, financial balance funds central and regional as well between area And authority utilize access to loan in the country or abroad .

Munir (2004), state that Finance Area is all over order, device institutional And wisdom budget area Which covers income And shopping area. Finance The area is Right And Obligation Which can assessed with Money, Likewise everything, whether in the form of money or goods can be used as regional wealth as long as it is not owned/controlled by Country or area Which more tall as well as party other in accordance with provision regulations that applies.

RESEARCH METHODE

1. Research methods

This research use method or type study qualitative. Based on approach And type data Which used, This research is included in qualitative research so it will produce resultsdescriptive data in the form of words. Qualitative research methods are a process



research where the author make something description complex, research words, report detailed from view informant, And do studies on situation Which experience. According to **Moleong (2017:6)** qualitative research is research that intends to understand phenomena about what is experienced by research subjects such as behavior, perceptions, motivations, actions and so on holistically and by means of descriptions in the form of words and language, on a special natural context by utilizing various natural methods. Qualitative research according to **Hendryadi, et. al, (2019:218)** is a naturalistic investigation process that seeks a deep understanding of natural social phenomena. Qualitative research emphasizes quality, not quantity, and the data collected does not come from questionnaires but comes from interviews, direct observation and other related official documents. Qualitative research also emphasizes the process aspect rather than the results obtained. This is because the relationship between the parts being studied will be much clearer if observed in the process

2. Research Aspect

Aspects in this research are based on the theory of Sangadji (2013) and Steers in Nadia (2013) where the research aspects are as follows:

1. Accurate
2. On time
3. Objective and Comprehensive
4. Realistic Economics
5. Quality

RESULTS AND DISCUSSION

Effectiveness of E-Income in the Regional Financial Management Agency of Bengkulu Province

1. Accurate

When using information technology to support employee performance or work, of course the accuracy of data and results is the most important thing to consider in the application of information technology. E-Income is an application used by the Regional Financial Management Agency to increase Bengkulu Province's Original Regional Income (PAD). Data accuracy or accuracy according to Ematitut (2017) means that the information provided must be accurate, there is no information control over the data obtained from the source. As with the implementation of the E-Revenue policy in regional revenue management, the data managed in this application or system must of course ensure the accuracy of the data.

Based on information sourced from informants, the accuracy of data in the use of the E-Revenue system in regional revenue management to date, the reported data is included in the accurate category, although sometimes there are still many corrections and improvements. However, the impact on regional revenue management is very good, coordination between Regional Work Units can be coordinated well so that if there is data that is not appropriate after an inspection, it will be immediately communicated to adjust the data more accurately.

2. On time



The aim of using information technology is of course to save time and make work easier. Coordinating several Regional Work Units in managing regional income is certainly not an easy thing to do if it is done conventionally or manually. The location distance between Regional Work Units which are not in the same office environment means that the time required for coordination is longer, especially if corrections or repairs occur.

Based on information from research informants, with the use of E-Income in managing regional income in Bengkulu Province, reporting times are faster and the time required is more efficient. Where reporting can be done on time, and if there are improvements after verification the process or time required is not too long because everything is processed through the E-Revenue system.

3. Realistic Economics

Realistic Economics in this research relates to the costs used in using the E-Revenue system in managing regional income. In implementing a policy, especially in terms of policies on the use of information technology, of course there is consideration of the benefits that will be obtained when using the system, namely costs.

In the research conducted, the use of the E-Revenue system in managing regional income in Bengkulu Province had an impact on the costs used for the coordination process with the Regional Work Units of Bengkulu Province which are related to regional income. So far, the process of reporting regional revenue management conventionally or manually, apart from requiring time, also requires operational

costs. The operational costs incurred sometimes exceed needs or sometimes there are operational costs that are unrealistic, resulting in excessive spending. Therefore, by using the E-Revenue system in regional revenue management, apart from saving operational costs, it also minimizes the occurrence of inappropriate budget use.

4. Objective and Comprehensive

Objective and comprehensive are of course two words with different understandings. In relation to this research, objective means that the quality of data from the use of E-Income displays objective data results in accordance with applicable regulations and the accuracy of the data does not take sides or benefit either party. Meanwhile, comprehensive means that the data displayed is clear and can be understood by people who read it.

Based on information obtained from informants, the data produced in the use of E-Income in regional revenue management in Bengkulu Province is objective in accordance with the rules and guidelines and the data displayed is clear and easy to understand for readers. So that anyone who reads data from management results is sourced from the E-Income system used by the Regional Financial Management Agency of Bengkulu Province.

5. Quality

Data quality is part of data governance, data quality means the completeness and accuracy of data (Batini 2009). In relation to this research is the accuracy of data from the results of using the E-Income system.

From the results of the research conducted, the quality of data from the use of the E-Revenue system in regional revenue



management in Bengkulu Province is currently good. The quality of the data produced is in accordance with the reporting format and in terms of accuracy and clarity of the data is also good. Therefore, the quality of the results of using E-Income is good at this time.

CONCLUSION

Based on the analysis and explanation related to the effectiveness of E-Income in increasing regional income at the Regional Financial Management Agency of Bengkulu Province, the results show that the use of the E-Income system in order to increase Original Regional Income of Bengkulu Province has been felt to be effective. This can be seen from the regional income results each year which always meet targets and sometimes exceed targets. It would be better if the current conditions are always maintained and improved so that their use is maximized which can have a greater impact on increasing the original regional income of Bengkulu Province

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