INTERNATIONAL JOURNAL OF POLICY AND PUBLIC ADMINISTRATION

IAPA
INDONESIAN ASSOCIATION FOR PUBLIC ADMINISTRATION

IMPLEMENTATION OF E-RETRIBUTION ON BUSINESS SERVICES OWNED BY THE GOVERNMENT OF BENGKULU PROVINCE

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A B S T R A C T

The research investigates obstacles in implementing the E-retribution application to enhance Regional Revenue (PAD) via the Bengkulu Provincial Government's retribution sector. Employing descriptive qualitative research, data was gathered through observation, interviews, and documentation, analyzed using data collection, reduction, presentation, and conclusion drawing. The study incorporates Riant Nugroho's Implementation Theory, elaborating on Dian Herdiana's Socialization Theory and Van Horn and Van Meter's Implementation Theory. Socialization of E-Retribution was effective, involving local government and mass media to ensure community understanding and usage, especially for renting buildings. Implementation lacked an official SOP but referenced Circular Letters and visual instructions from PT Bank Bengkulu, with collaboration resulting in an effective application. Communication among regional authorities was successful, indicating policy implementation success. Evaluation revealed SOP and retribution category gaps, addressed through video tutorials, emphasizing the necessity of technical guidance and broader category development. Performance assessment encompasses effectiveness, efficiency, and impact on local retribution management.

INTRODUCTION

Technology represents a form of contemporary advancement, facilitating tasks with ease and speed. Internet usage, for instance, enables quick and accurate access to information for the public. Technological applications extend across various domains, including governance. E-government, as defined by Fadillah (2017), entails utilizing technology to enhance citizen-government relationships. This concept involves leveraging information technology to support governmental operations, engage citizens, and provide government services. E-government

models typically encompass three information categories: publication, interaction, and transaction. Transactional services facilitate secure and private financial transactions between parties. E-government is governed by regulations such as Minister of Home Affairs Circular Letter No. 56 of 2021, which expounds on digitalization efforts in provinces and municipalities, including procedures for electronic transactions within local governments.

One form of e-government in Bengkulu Province is the development of the E-Retribution application. Developed in collaboration with PT. Bank Pembangunan Daerah Bengkulu, this application simplifies revenue collection processes for local retributions. The collaboration is detailed in a cooperation agreement, facilitating the use of the E-Pendapatan application in Bengkulu Province. The application currently accommodates rent and lodging categories, with other categories like seeds and food, services or laboratories, vehicles or heavy equipment, and land rental awaiting utilization. E-retribution application includes several object categories: Seeds and Food, Buildings and Rooms, Services or Laboratories, Vehicles or Tools, Lodging, and Land. Currently, the E-retribution application only accommodates local retributions with rent and lodging categories. If all these categories can be implemented, then 14 regional devices can use the E-retribution application, making its management efficient, transparent, and increasing local revenue (PAD) from the regional retribution sector.

MATERIALS AND METHODS

The research approach employed in this study is the descriptive qualitative research method. The focus of this research is the Implementation of the E-Retribution Application on Government-Owned Business Services in Bengkulu Province. The researcher utilizes the Implementation Theory by Riant Nugroho, elaborated with the Socialization Theory by Dian Herdiana, and the Implementation Theory by Van Horn and Van Meter. The research aspects include: 1. Socialization, 2. Implementation, 3. Evaluation. This study will be conducted at the Regional Financial Management Agency of Bengkulu Province as the leading sector in utilizing the E-Retribution application and PT. Bank Bengkulu as the bank responsible for receiving local revenue (PAD) from the regional retribution sector. Data collection techniques include observation, interviews, and documentation. Data collection methods involve data reduction, data presentation, drawing conclusions, and verification.

RESULTS AND DISCUSSION

In the aspect of socialization, there are three aspects, namely: On the sub-aspect of Authorized Parties, it is known that the parties involved in conducting socialization include the Regional Financial Management Agency of Bengkulu Province, Bank Bengkulu, and 41 local government agencies. On the sub-aspect of Information Dissemination, it was found that the activities conducted in information dissemination consist of:

1. Verification meetings for the data of retribution objects in the E-Retribution application of the Government of Bengkulu Province.
2. Socialization of payment for local tax and retribution receipts via ATM and Mobile Banking.
3. Release of the Bengkulu Province E-Retribution application on Google Play Store.
4. Launching of the E-Retribution application.
5. Socialization to the community through print media and social media.

On the sub-aspect of Expected Response, it was found that the community participates in using the E-Retribution application.

Implementation

In the implementation aspect, there are 3 aspects, namely:

1. Standard and policy targets, it was found that the Standard Operational Procedure (SOP) and Technical Instructions in the use of the E-Retribution application have not been established. As a tutorial for using the E-Retribution application, visual materials in the form of videos are available. There is still no mapping for 4 out of 6 categories available in the E-Retribution application. These 4 categories are Seeds and Food, Services/Laboratories, Vehicles or Heavy Equipment, and Land Rental.

2. Resources, it was found that Bank Bengkulu does not yet have adequate human resources, so Bank Bengkulu appointed PT. Collega Inti Pratama as the IT service provider in developing the Retribution application.

3. Communication among related organizations and implementation activities, it was found that communication among relevant parties is well-established. Communication can be done via phone or WhatsApp.

Evaluation

In the evaluation aspect, it was found that in the Achievement of Local Revenue (PAD) in the Regional Retribution Sector, there was a change in performance. Then, another factor causing the decrease in the realization of regional retribution is the renovation of buildings and procedural errors in the payment of retribution.

E-Retribution is the implementation of the Regulation of the Republic of Indonesia Number 56 of 2021 concerning the Team for Acceleration and Expansion of Regional Digitalization of Provinces and Districts/Cities and Procedures for the Implementation of Electronic Transaction Electronification of Regional Government Transactions. This E-Retribution application is a form of regional government transaction electronification, which is an effort to transform local government revenue transactions from cash-based to digital non-cash-based transactions. The electronification of regional revenue transactions consists of local tax transactions, local retribution transactions, and transactions other than local taxes and retributions. Non-cash transactions can be carried out through non-cash payment instruments and non-cash payment channels. Non-cash payment instruments include checks/bank drafts, Automated Teller Machine (ATM)/debit cards, credit cards, chip-based or server-based electronic money, and other non-cash payment instruments. Meanwhile, non-cash payment channels include tellers, mobile and internet banking, Automated Teller Machines (ATMs), Short Message Service Banking (SMS-Banking), electronic data capture (EDC), Mobile Point of Sale (M-POS), Quick Response Code Indonesian Standard (QRIS), and other non-cash payment channels. The development of the E-Retribution application is an innovation in digital-based regional government transaction management and an effort to enhance the accountability and transparency of regional financial management. The addition or expansion of non-cash payment channels is aimed at eliminating cash transactions and increasing non-cash transactions.

The implementation of electronification of regional revenue transactions is carried out in collaboration with the RKUD Bank (Regional General Cash Account). The RKUD Bank designated by the Bengkulu Provincial Government is Bank Bengkulu. The research findings indicate that the implementation of the E-Retribution application to increase Local Own Source Revenue (PAD) in business services owned by the Bengkulu Provincial Government still has many shortcomings, such as the lack of Standard Operating Procedures (SOP) and Technical Instructions in the application usage, the absence of mapping for categories such as seeds and food, services or laboratories, vehicles or heavy equipment, and land leases, as well as procedural issues in transactions. Therefore, many problems occur in the categories contained in the E-Retribution

application. Out of 6 categories, only 2 categories can be accessed in this E-Retribution application. This aligns with the theory approach (Van Meter & Van Horn) of policy implementation proceeding linearly from public policy, implementers, and public policy performance.

Research findings also indicate that there are several Regional Devices that can access the E-Retribution application and can conduct leasing transactions through the E-Retribution application, while some cannot. This is because there are several categories of retribution objects paid after the completion of activities, such as this training activity, which is a self-funded activity from the districts and provinces whose payments are made after the training activity is completed. If unable to pay through the E-Retribution application, transactions are paid manually, known as unprocedural. The Regional Devices that can access the E-Retribution application are the Health Department of Bengkulu Province, the Regional Financial Management Agency of Bengkulu Province, the Education and Culture Department of Bengkulu Province, the Development and Human Resources Agency of Bengkulu Province, and the Social Department of Bengkulu Province. These Regional Devices have the categories of Renting Building Space and Renting Accommodation. However, the categories of Seeds and Food, Services/Laboratories, Vehicles or Heavy Equipment, and Land Leasing cannot be used in the E-Retribution application due to the absence of mapping from the Bengkulu Provincial BPKD, and inclusion of these categories in the application would be quite complex, necessitating a re-discussion between the BPKD and Bank Bengkulu. In describing the results of the research on the Implementation of E-Retribution in Business Services Owned by the Bengkulu Provincial Government, the researcher uses Benchmark adopted from Riant Nugroho's Theory. The benchmarks of this research are:

a) Authority Granted Parties

Socialization is an activity carried out by authorized parties as regulated in a policy. These actors are typically government officials who legally and formally have authority and are bound by the policy at hand, whether they are directly involved in the policy formulation process (in the policy formulation stage) or appointed by the government to conduct socialization activities, or those who will be directly involved in implementing the policy. These parties must ensure that other parties and target groups are aware of the content or substance of a policy that has been formulated.

b) Information Dissemination

The dissemination of information about the content or substance of the policy is an elaboration of the content or substance of a policy that has been formulated. The clarity of information in the socialization process determines the level of knowledge and understanding of the parties involved in implementing a policy that has been formulated. Thus, the content or substance of the policy must be clear, detailed, and easily understood.

c) Expected Response

The expected response involves the involvement of various related parties in the policy implementation stage. Through socialization that provides knowledge and understanding to relevant parties, these parties will have attitudes and actions, such as awareness and responsibility, to ensure the successful implementation of the policy according to their respective roles.

According to the informant, overall, the performance of the E-Retribution application implementation has been effective in facilitating citizens who want to rent buildings without having to meet directly with the regional device treasurer. With this application, they can reserve buildings, rooms, and rooms and make non-cash payments. However, for the development of the application and the resolution of issues related to the 4 out of 6

categories that have not been accommodated, there is still a need for clearer mapping or ground rules from the Bengkulu Provincial BPKD. Therefore, it is hoped that this application can be improved so that all categories can be fully utilized.

In the research on the Evaluation of E-Retribution in Business Services Owned by the Bengkulu Provincial Government, Evaluation and Feedback: It is important to have a continuous evaluation mechanism for the performance of the application and the implementation process. This involves collecting feedback from various relevant parties, both internal and external, to make necessary improvements and enhancements. The researcher uses the descriptive qualitative method to examine how the Evaluation of E-Retribution Implementation in Business Services Owned by the Bengkulu Provincial Government is conducted. In describing the results of the research on the Evaluation of E-Retribution Implementation in Business Services Owned by the Bengkulu Provincial Government, the researcher uses Benchmark adopted from Riant Nugroho's Theory. The benchmarks of this research are:

a) Performance assessment to be viewed from the process and final achievement of the implementation of E-Retribution in Business Services Owned by the Bengkulu Provincial Government. Through these aspects, it is expected to depict the obstacles faced in implementing the E-Retribution application for increasing local own-source revenue in the regional retribution sector in the Bengkulu Provincial Government.

CONCLUSION

After the results of the research and discussion above, the researcher concluded that: The implementation of the E-Retribution application in the Government of Bengkulu Province has been successful. Effective socialization was conducted through five sessions at the Bank Bengkulu Auditorium, and the official launch of the application at Hotel Mercure on May 24, 2022, improved public service and convenience for the community. Although some categories of retribution have not been included in the mapping, price information according to local regulations ensures transparency. Suggestions for application development include clear Standard Operating Procedures (SOP) from the Regional Finance and Asset Management Agency (BPKD). In conclusion, the E-Retribution application has provided significant benefits but requires further development.

Socialization was carried out appropriately by the government officials involved, through various media. The goal was for the public to understand and use the application effectively. Interview results showed a good understanding of the policy, the role of human resources, and communication among related organizations. The evaluation indicates that although the application has shortcomings, efforts have been made to provide careful guidance and mapping of categories by the BPKD. Improvements in SOP are needed, along with completing the application with broader retribution categories. Performance evaluation involves assessing user adoption, data accuracy, transaction efficiency, and positive impacts on regional retribution management.

From the above conclusions, the researchers provide suggestions, it is hoped that the relevant parties can further develop this application to enhance services, and take references from other places that have successfully implemented similar applications. This is expected to help maximize the utilization of the E-Retribution application for the four categories that have not been implemented effectively. As a guide for retribution payment, it is recommended that the Regional Finance and Asset Management Agency (BPKD) issue technical guidelines and

Standard Operating Procedures (SOPs) that are applicable.

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SE Number: 974/2122/BPKD.4/2022 Regarding Implementation of E-Retribution Application

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SE Number: 974/2122/BPKD.4/2022 Regarding Implementation of E-Retribution Application

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