



## Local Original Revenue Receipts Before and After Electronification Local Government Transactions

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### ABSTRACT

**Purpose** – This study aims to determine the difference in local revenue receipts before and after the Electronification of Local Government Transactions.

**Methodology** – This study used a quantitative approach. The data used is secondary in reports on regional original income realization (2019-2022). The population used is the original income data from the Regency / City in Banten Province. The sample used in this study is data on the original revenue receipts of districts/cities in Banten Province from 2019 to 2022, using purposive sampling techniques. The data analysis techniques used are descriptive statistical analysis and metric difference tests, namely paired sample t-test difference tests.

**Findings** – There is no difference in Local Original Revenue receipts before and after implementing the District/City Government Transaction policy in Banten Province. Although there is no significant difference, there needs to be an in-depth evaluation of the implementation of the policy.

**Originality / Novelty** – Although electronification focuses on Banten Province and provides a specific context that has not been explored much in previous literature, it combines PAD analysis before and after the implementation of electronification policies to provide a comprehensive picture of the impact of these policies.

**Implications** – Further evaluation of the implementation of this policy needs to be done. Investment is needed in training and empowering Human Resources (HR) to support technology effectiveness while maintaining public trust in electronic transactions and preventing unethical practices.

**Keywords:** Local Original Revenue Receipts, Electronification Local Government Transactions

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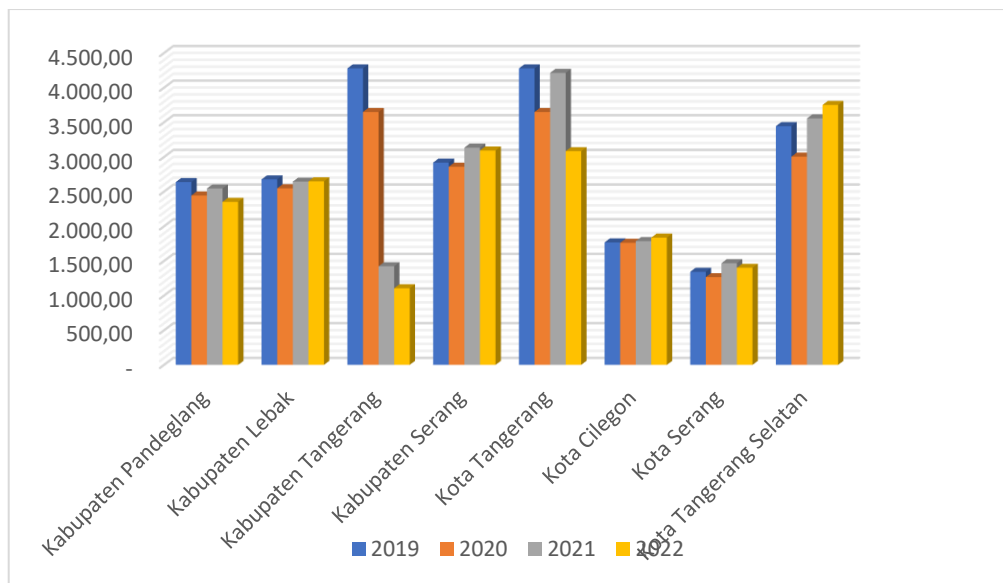
## **INTRODUCTION**

The development of Industry 4.0 in terms of technology is a critical need. All aspects are supported by technology, and the activities and daily needs of humans are assisted by technology. One of the benefits of implementing technology is that it saves time, effort, and cost. One of the developing technologies is an electronic-based payment system. Along with the rapid development of information technology, local governments in Indonesia have begun implementing the Electronification of Local Government Transactions policy. Electronification of Local Government Transactions aims to realize the expansion of a less-cash society and inclusive finance through increasing financial access to non-cash transaction services based on the provisions of Circular Letters No. 910/1866/SJ and No.910/1867 dated April 17, 2017, concerning the Implementation of Non-Cash Transactions at Provincial and District/City Regional Governments, respectively.

The digital age has brought significant transformation in the way governments manage finances. Government efforts to launch online transactions (Vibora & Mandigma, 2022). In this context, the electronification of local government transactions realizes the use of digital technology in the receiving process. This concept replaces traditional ways with a more efficient and transparent system. Research (Slemrod & Weber, 2012) demonstrated that electronification can reduce collection costs, speed up collection, improve ease of use for users, and improve the government's ability to track and audit transactions. This paves the way for increased efficiency and enforcement. One of these policies aims to improve the efficiency and effectiveness of regional financial management, prevent fraud, and improve the quality of public services. Local governments in Banten Province have also implemented the policy.

The implementation of electronification policy in Banten Province through Governor Regulation Number 19 of 2021 concerning the Implementation of Electronic-Based Government Systems aims to a) realize efficiency, effectiveness, and accountability of electronic database management within Local Governments as well as interoperability with Local Government Information Systems based on the principle of One Data Indonesia and Electronic-Based Government Systems; b) make it easier for the public to obtain public services; and c) realizing order and legal certainty in the implementation of the Electronic-Based Government System, within the Regional Government. However, technology implementation often does not go as expected. Many factors can affect the success of implementation, such as the readiness of human resources, technological infrastructure, and public acceptance of new technology. Therefore, it is important to evaluate the impact of the implementation of the electronification policy on local revenue receipts to determine whether there has been a significant increase.

The following is the data on the Original Income of Districts / Municipalities in Banten Province from 2019 to 2022:



**Picture 1.** Original Revenue of Districts/Municipalities in Banten Province in 2019-2022

Source : <https://djpk.kemenkeu.go.id>, (2023)

The Figure 1, above shows that the Regional Original Income in each Regency / City in Banten Province increases and decreases every year. Local Original Revenue is the primary funding source for local governments in implementing programs and activities to realize community welfare. However, the transition to electrification of local government transactions may have a variable impact on Local Original Revenue, depending on the implementation and adaptation of the technology. The ability of expert employees must be improved (Hakim et al., 2021). Digital financial management impacts resources and governance, reducing financial risk and financing constraints (Yuhui & Zhang, 202) and realizing good governance principles (Septiani & Kusumastuti, 2019). The government establishes the principle of transparency and provides access to information for public trust (Zuhri & Ramadhan, 2021). Digital finance uses lower costs and better services (Song et al., 2023). People trust the government more (Evans et al., 2019). System quality affects service (Sausi et al., 2021). Information systems have implications for the quality of financial statements (Tambingon et al., 2018). In addition, Human Resource Competence is one of the important components (Sumaryati et al., 2020), motivation, and systems (Susanto & Rambano, 2022).

Many studies have shown the advantages of electrification. However, there may be knowledge gaps about specific impacts on Local Original Income, especially in areas that implement these policies, such as Banten Province. While there is some research on the benefits of electrification, there may still be gaps in the literature on the risks, financing constraints, and potential negative impacts of this transition. Overall, this study looks promising in filling some gaps in the literature on the impact of electrification on local governments, particularly in the Indonesian context. A proper Local Original Income Analysis before and after implementing this technology will provide valuable insights for policymakers, practitioners, and other researchers in this field.

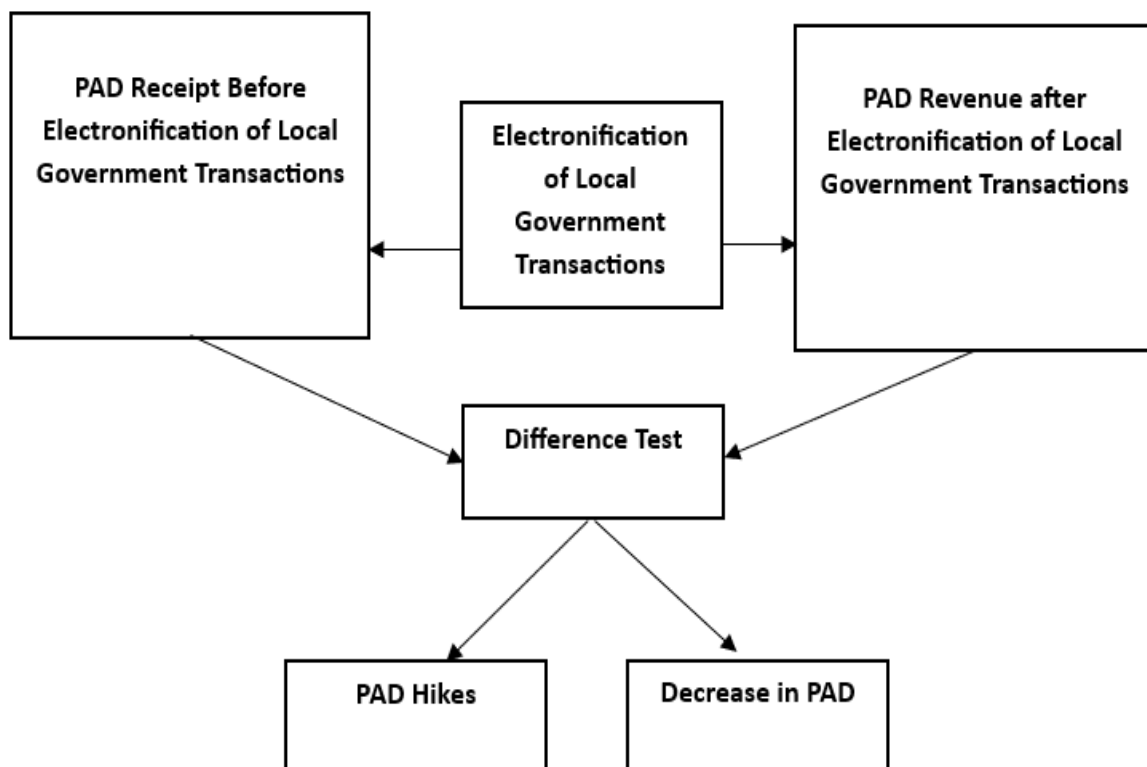
The fundamental problem in this study is the impact of implementing the electronification policy on Regional Original Revenue revenue in Banten Province, considering the variation in income increase and decrease each year and various challenges such as human resource readiness, technological infrastructure, and public acceptance of new technology.

The novelty of the Focus on Banten Province study provides a specific context that has yet to be explored much in previous literature, combining analysis of Local Original Income before and after the implementation of electronification policies to provide a comprehensive picture of the impact of these policies.

## METHOD

The study used a quantitative approach, a type of comparative research where researchers compared policies implemented in Banten Province, namely Electronification of Local Government Transactions, local original revenue systems, and transactions before (2019-2020) and after policy implementation (2021-2022). Researchers wanted to see if any improvements and differences were made using the Local Government Transaction Electronification policy.

Here is the frame of mind from this study:



**Picture 2.** Thinking Framework

Local Original Revenue Receipts in the period before electronification often faced various problems. The collection and record-keeping process is often inefficient, potentially losing revenue due to manual errors and allowing for non-transparent practices. In addition,

the potential for leakage in revenue management is also quite high, considering that the paper-based system complicates the audit and supervision process.

The implementation of transaction electronification brought significant changes in the management of Regional Original Revenue. The transaction process becomes faster, more accurate, and more transparent. Every receipt can be tracked easily and in real time. The possibility of data loss or recording errors is drastically reduced. With local policies that support the implementation of electronification, data integration between local government units is better. This makes it easier to report, analyze, and make decisions. Moreover, with a more open and transparent system, public trust in the management of Local Original Revenue increases.

Through the difference test, we can statistically measure the difference in PAD receipts before and after the implementation of transaction electronification. The results of the different tests will show whether there is a significant increase in PAD acceptance after implementing the policy. In a positive scenario, the difference test results will show a significant increase in PAD after electronification. This shows that the electronification policy has succeeded in increasing efficiency and effectiveness in regional revenue management.

However, in other scenarios, if there is a decrease or no significant change, then this indicates that despite electronification, there may still be other factors that hinder the optimization of PAD acceptance. This could be due to inadequate implementation, suboptimal tax base expansion, or other external factors.

The data used is secondary data in the form of documentation of Regional Original Revenue realization reports (2019-2022). The population used is data on the receipt of Regency / City Original Income in Banten Province. The sample used in this study is data on the receipt of Regency / City Original Income in Banten Province from 2019 to 2022. The sampling technique used is purposive sampling, with sample criteria two years before and two years after implementing Local Government Transaction Electronification. The data analysis techniques used are descriptive statistical analysis and parametric difference tests, namely paired sample t-test difference test (Creswell John, 2016).

## RESULTS AND DISCUSSION

The following is the data on the realization of City/Regency Original Revenue in Banten Province:

**Table 1.** Realization of Original Income in City/Regency Areas in Banten Province

District/City	Realization of Original Income in City/Regency Areas in Banten Province			
	2019	2020	2021	2022
Pandeglang Regency	2.637,67	2.444,09	2.544,85	2.352,24
Lebak Regency	2.676,82	2.547,09	2.643,72	2.648,48
Tangerang Regency	4.277,66	3.648,66	1.423,04	1.106,02
Serang Regency	2.918,63	2.859,07	3.134,68	3.093,37
Tangerang City	4.277,66	3.648,66	4.213,05	3.083,35
Cilegon City	1.766,98	1.761,19	1.785,83	1.836,54
Serang City	1.342,26	1.265,51	1.466,97	1.400,84
South Tangerang City	3.444,24	3.004,52	3.556,81	3.750,65

The table presents data on Regional Original Revenue Realization from various Regencies / Cities in Banten Province from 2019 to 2022. Pandeglang Regency: In 2019, Pandeglang Regency recorded revenue of 2,637.67. However, there was a decrease in 2020 to 2,444.09. In 2021, there was a slight increase to 2,544.85. However, in 2022, its revenue again declined to 2,352.24. Lebak Regency: In 2019, it generated revenue of 2,676.82. It decreased slightly in 2020 to 2,547.09. However, 2021 showed an increase to 2,643.72 and again experienced a slight increase in 2022 to 2,648.48. Tangerang Regency: In 2019, its revenue reached 4,277.66. There was a significant decrease in 2020 to 3,648.66 and a drastic decrease in 2021 to 1,423.04. The year 2022 still shows a decrease to 1,106.02. Serang Regency: Starting from 2,918.63 in 2019, it decreased slightly in 2020 to 2,859.07. However, 2021 showed an increase to 3,134.68 and a slight decrease in 2022 to 3,093.37. Tangerang City: In 2019, it recorded 4,277.66, decreased in 2020 to 3,648.66, but increased significantly in 2021 to 4,213.05, and again decreased in 2022 to 3,083.35. Cilegon City: Starting from 1,766.98 in 2019, it slightly decreased in 2020 to 1,761.19 and rose slightly in 2021 to 1,785.83. In 2022, its revenue stood at 1,836.54. Serang City: In 2019, Serang City recorded a revenue of 1,342.26. 2020 showed a decrease to 1,265.51, but it increased in 2021 to 1,466.97 and decreased slightly in 2022 to 1,400.84. South Tangerang City: Shows revenue of 3,444.24 in 2019, down to 3,004.52 in 2020. However, in 2021, there was an increase to 3,556.81 and continued to increase in 2022 to 3,750.65. From the data above, several districts/cities experience fluctuations in their income from year to year. Some areas showed improvement, while others experienced decline. However, the overall picture can be used to analyze the performance and effectiveness of local government policies and other factors that affect local original revenues over time.

**Table 2.** Descriptive Analysis Results

	<b>N</b>	<b>Minimu m</b>	<b>Maximu m</b>	<b>Mean</b>	<b>Std. Deviation</b>
PAD Before Electronification	16	1265,51	4277,66	2782,5444	935,77235
PAD After Electronification	16	1106,02	4213,05	2502,5275	934,72655
Valid N (listwise)	16				

The table above describes the receipt of Local Original Revenue before and after implementing Local Government Transaction Electronification. The following explains the table above: Before the electronification of local government transactions: a). Minimum Value: The lowest income received by one of the districts/cities in Banten Province before the implementation of electronification was 1,265.51. b). Maximum Value: The highest revenue received by one of the districts before implementation was 4,277.66. a). After the electronification of local government transactions: Minimum Value: The lowest income received by one of the districts is 1,106.02. This shows that there is a decrease in the lowest income after the implementation of this new system. b). Maximum Value: The highest revenue received by one of the districts after implementation is 4,213.05. Although this figure is slightly lower than before implementation, the difference is insignificant.

From the data above, it can be concluded that although there have been efforts to improve efficiency and transparency in regional financial management through electronification, the direct impact on the increase in local original income has not been significant. This can be caused by various factors, ranging from technology adaptation to human resource readiness to public acceptance of new technology.

**Paired Sample t-Test**

The type of difference test used in this study is the Paired Sample T-test to determine the average difference in related sample groups. Here are the different test results:

**Table 3. Paired Samples Correlations**

		N	Correlation	Sig.
Pair 1	PAD Before Electronification & PAD After Electronification	16	,450	,080

From the table above, it is known that the correlation value of 0.450 indicates that there is a moderate relationship between local original income before and after the implementation of Local Government Transaction Electronification. A positive correlation shows that as the local original income of one period increases, the local original income of the other period also tends to increase, although this relationship could be stronger.

With a probability value (Sig) of 0.80 compared to a threshold value of  $\alpha$  (alpha) of 0.05, commonly used in statistical analysis to determine significance. Since the Sig value (0.80) is greater than  $\alpha$  (0.05), it fails to reject the null hypothesis (H0). In other words, there is insufficient evidence to say that there is a significant difference in local original revenues before and after implementing the Electronification of Local Government Transactions. Therefore, it can be concluded that implementing Electronification of Local Government Transactions has not significantly impacted local original revenue receipts.

This could mean that despite initiatives to improve efficiency and transparency through electronification, their implementation has not significantly impacted local revenues in the observed timeframe. It may take more time or other supporting factors for the positive impact of electronification to be truly felt on local revenue receipts.

**Table 4 . Paired Sample t-Test Results**

Pair		Paired Differences					t	df	Sig. (2- taile d)
		Mean	Std. Deviation	Std. Error Mean	95% Confidence Interval of the Difference				
					Lower	Upper			
Pair 1	PAD Before Electronificati on - PAD After Electronificati on	280,01688	980,55615	245,13904	-242,48462	802,51837	1,142	15	,271

Based on the research hypothesis, There are differences before and after implementing Local Government Transaction Electronification. So, the result of the significance level is 0.271. The sig value of  $0.271 > 0.05$  means no significant difference exists before and after implementing Local Government Transaction Electronification. Thus,  $H_0$  was accepted, and  $H_a$  was rejected, so it can be concluded that there is no average difference between the receipt of Local Original Revenue before and after the implementation of the Electronification of District/City Local Government Transactions in Banten Province. This means that electronification efforts, expected to increase efficiency transparency and ultimately increase Local Original Revenue revenue in districts/cities in Banten Province, showed little results in the observation period. Alternative hypotheses or  $H_a$  that assume the existence of differences must be rejected based on this statistical evidence. Although Transaction Electronification is expected to bring various benefits, at least for now, its implementation has not significantly impacted the increasing Regional Original Revenue in Districts / Municipalities in Banten Province.

### **Discussion**

Local Original Income is an essential indicator in measuring a region's welfare and development. Analysis of the realization of Regional Original Revenue in various Regencies / Cities in Banten Province from 2019 to 2022 shows fluctuations in each region. Some districts or cities have increased, but some have shown a downward trend. Pandeglang district, for example, shows a downward trend from year to year. This could be a sign that several external or internal factors are inhibiting the growth of PAD in this area. Conversely, several other regions, such as Lebak Regency and South Tangerang City, showed positive, although insignificant, growth in realizing PAD.

Tangerang Regency is of particular note, as it shows a significant decline throughout the observed period. This situation requires further analysis to determine what caused the drastic decline, whether due to economic factors, natural disasters, or ineffective government policies. This study also assesses the impact of implementing Local Government Transaction Electronification on PAD. Ideally, with electronification, transparency and efficiency in regional financial management should increase. However, the analysis results show that the expected positive impact of electronification still needs to be fully visible. A moderate correlation value indicates a relationship between PAD before and after electronification implementation, but the relationship is not strong. Meanwhile, the greater significance of the standard threshold indicates no strong evidence of a difference in PAD before and after electronification implementation.

Based on the analysis results,  $H_0$  was accepted, and  $H_a$  was rejected. That is, the data supports that the receipt of Regional Original Revenue is the same before and after the implementation of the Electronification of District/City Local Government Transactions in Banten Province. The results of this study provide important information for policymakers and local governments. Electronification of Local Government Transactions has many advantages, such as increasing efficiency and transparency, in receiving Regency / City Original Revenue in Banten Province. Electronifying Regional Revenue Transfer as a non-cash transaction policy minimizes fraudulent practices, but human resources and infrastructure must be considered (Sandyasmoro, 2021). Non-cash transactions promote good governance, fund flows are monitored, and bookkeeping is presented accurately and on time (Aprilia et al., 2023) —Ease of Cashless Transactions (Przyłuska-Schmitt, 2018).



The purpose of implementing Electronification of Local Government Transactions in Cities/Regencies in Banten Province is to improve the financial management of Local Governments to be more efficient, transparent, and accountable, which will increase Local Original Revenue. Implementation is turning strategies and plans into actions to achieve strategic goals and objectives. Implementation is an action that must follow every initial thought for the goal to be truly achieved. (Sudrajat & Kristian, 2022).

The results of the implementation of Electronification of Local Government Transactions still vary, with differences in the capacity of district/city local governments. Technology in government improves services to generate great public value and changes the relationship between government, society, business, and other stakeholders (Sandoval-Almazán et al., 2017). The application of technology will make reporting faster and more precise (Sudrajat & Kristian, 2022). However, employees must adapt to the new system (Nugraha, 2022). In making policies, local governments must understand, analyze, and pay attention to human resource capabilities, provide supporting facilities and infrastructure, follow up on leadership dispositions, and issue supporting regulations (Liuw et al., 2023). As the public sector innovates to keep pace with technological changes and societal expectations, governments have used information and communication technologies to integrate their internal functions and improve service delivery (Manoharan & Ingrams, 2018). Digital financial governance development reduces inequality (Li et al., 2022). Digital transformation creates opportunities and challenges for all levels of government in policy review (De Mello & Teresa Ter-Minassian, 2020). Implementing the Local Government Transaction Electronification policy in Banten Province showed little changes. This study is inversely proportional to previous studies. There are differences before and after (Sanda et al., 2022). (Mesoino et al., 2020; Raihan et al., 2021).

The Local Government Transaction Electronification Policy is made for regional financial management to minimize regional financial risks. Government policies have a positive impact (Danchev et al., 2020). Transparent and accountable local government (Bojang & Bwando, 2018). Accountability into local government structures to fight corruption (Ardigó, 2019). Regional financial condition is the government's ability to fulfil its obligations in anticipating unexpected events and government policies in effective, efficient, and economical financial management (Nirwana et al., 2023)—local government financial risk control policies to prevent financial risks (Lan, 2022). Non-cash policies in government can be limited by human resources, dispositions, bureaucracy, and physical resources (Setiawan et al., 2022a). Training for all involved should be conducted (Kessy, 2020). The low implementation of non-cash transactions is due to a lack of socialization in the community, limited facilities and infrastructure, and low commitment of local governments (Maulina & Ritonga, 2021). Supporting factors in implementation come from human resources, physical resources, and bureaucracy (Setiawan et al., 2022).

The results of this study can be the basis for considering other strategies or reviewing other factors that may affect Local Original Revenue, such as tax compliance, tax administration efficiency, or other external factors. Non-cash transactions in Indonesia have yet to show rapid development (Abbas, 2017).

### **Implications**

This research provides insight to local governments in Banten Province regarding the impact of transaction electronification policy on local original revenues. Although there is no

significant difference in Local Original Revenue receipts before and after policy implementation, an in-depth evaluation of policy implementation is required. These implications suggest that changes in administrative processes and government transactions should be carefully considered before implementing similar policies in other areas.

Emphasis on the importance of training and empowering Human Resources in information technology. Local governments should invest in developing Information Technology-related employee skills to manage and support electronification technology implementation effectively. This can help improve the efficiency and effectiveness of implementing transaction electronification policies. The importance of training for local government officials and education for the community about the benefits and workings of the electronification system. With a good understanding, implementing new technologies can run more smoothly. The importance of public trust in electronic transactions carried out by the government. While electronic transactions can be tracked and accounted for, governments must ensure that there are no loopholes for unethical practices. This implication emphasizes the need to maintain integrity and transparency in all stages of electronic transactions to build public trust in the system. Electrification requires adequate infrastructure support, such as fast and stable internet access, up-to-date hardware and software, and guaranteed data security.

This research underscores the potential of transaction electronification in supporting financial inclusion. While not specifically discussed in the abstract, the results of this study may provide further insight into how technology can facilitate access to financial services for different walks of life. These implications stimulate further exploration of the role of technology in increasing accessibility and participation in the financial system. Fill the gap in regional knowledge related to the impact of electronification policy on local original income. These implications could encourage further research and comparisons between regions to understand differences and similarities in the impact of similar policies across different regional contexts.

## **CONCLUSION**

Based on research and discussion, it can be concluded that there is no difference in Regional Original revenue before and after the implementation of the District/City Government Transaction policy in Banten Province. Although there is no significant difference, there needs to be an in-depth evaluation of the implementation of the policy. Training and empowerment of Human Resources for local government employees related to the application of technology must be carried out to encourage capacity building of Information Technology Human Resources for the smooth implementation of the Local Government Transaction Electronification policy. Governments must ensure no loopholes for unethical practices to increase public confidence that all transactions conducted through electronic systems can be traced and accounted for. By considering the results of this study, policymakers are expected to evaluate and consider other strategies that may be more effective in increasing Local Original Income. In addition, it is important to examine other factors that might affect Local Original Revenue, such as tax compliance, tax administration efficiency, or even other external factors. Although cashless transactions in Indonesia have yet to show significant progress, the goal of more efficient, transparent, and accountable regional financial management is expected to be achieved with the right strategy and full support from all parties.

Some limitations of this study are that the study only included data from 2019 to 2022. There may need to be more than this relatively short period to see the long-term impact of a

particular policy or change. Many external factors can affect local revenues, such as global economic conditions, natural disasters, or changes in central government policies. The study may only consider some of these variables. The research may not delve deeply into how the implementation of Local Government Transaction Electronification is carried out in each District/City, including the obstacles, challenges, and opportunities faced. The statistical analysis techniques may have limitations and may not fully explain the complex relationships between variables.

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