

IMPLEMENTATION OF E-GOVERNMENT IN PUBLIC SERVICES THROUGH THE ONLINE TAX SYSTEM (E-TAX) IN THE CITY OF GORONTALO

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Abstract--The purpose of this study is to determine the application of e-government in public services through the online tax system (e-tax) in Gorontalo City. This study used a qualitative approach with case study design. This qualitative research process involves important efforts, such as asking questions and procedures, collecting data, and interpreting the meaning of data. The application of E-Government in public services through the online tax system (E-Tax) in Gorontalo City has been running quite optimally. This refers to Presence, Interaction, Transaction and Transformation.

Keywords- E-Government, Public Service, E-Tax.

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1. INTRODUCTION

Public services according to Law Number 25 of 2009 are activities or a series of activities in the context of fulfilling service needs in accordance with statutory regulations for every citizen and resident for goods, services, or administration provided by public service providers. In its implementation there are still discrepancies with what is expected by the community as recipients of public services. This is evidenced by the many complaints or public complaints submitted through electronic media and print media.

Based on the report of the Indonesian Ombudsman regarding the results of the assessment of compliance with service standards and competence of administrators in 2021, it was revealed that compliance with public service standards was still not optimal. This is evidenced by data from the Indonesian Ombudsman that the achievement level of public service compliance at the ministry is still at 80 percent. This achievement is still far from the target based on the 2021 RPJMN, where the public service compliance standard for ministries should reach 100 percent.

One of the efforts to increase public service compliance and improve the quality of public services is by using Information and Communication Technology (ICT) in the government bureaucracy which can be called e-Government or electronic government. The development of e-Government is an indicator of the success of bureaucratic reform in a country, this is in line with the Minister of State Apparatus Empowerment and Bureaucratic Reform Regulation Number 11 of 2011 concerning Indicators of Success of Bureaucratic Reform. The regulation explains the output indicators for the availability of e-Government in each Ministry/Institution and Regional Government. Based on Law Number 23 of 2014 concerning Regional Government, it is explained that with decentralization, the Regional Government has the authority to regulate and manage their own households, but not for all matters, security, laws and policies are some things that are still centralized but there is still delegation to area. Delegation of government affairs by the central government to autonomous regions based on the principle of autonomy. With regard to the affairs entrusted to the regions, in administering government which is the authority of the regions, the regional government exercises the widest possible autonomy to

regulate and manage its own government affairs. Furthermore, in Law Number 23 of 2014 concerning Regional Government, article 31 paragraph (2) letter (c) explains that one of the objectives of regional autonomy is regional management which includes improving the quality of public services.

One form of regional autonomy is the existence of regional financial management or what is called fiscal decentralization. According to Darwin "fiscal decentralization has the meaning that local governments understand more about the potential that exists in their regions so that they can explore all the potential that exists in their own regions then the regions get the right to manage these resources and finances in their regions which are expected to be more independent". (in Suharno 2003). Based on this, local governments have the authority to manage their own finances through the Regional Revenue and Expenditure Budget (APBD).

The APBD is the financial budget for each region which is prepared annually for discussion with the authorized institution. In the APBD there are financial income and expenses. APBD revenues that come from the regional revenues themselves are regional taxes, regional levies and BUMD revenues. It is undeniable that taxes are one of the pillars of national income which comes from tax revenues by contributing around 70% of all state revenues. Taxes have a very vital role in a country, without taxes the country's life will not be able to run properly. Likewise with the regions, taxes are also a major source of income for local governments. Tax has been regulated in Law Number 28 of 2009 concerning Regional Taxes and Regional Levies.

Law Number 28 of 2009 article 1 paragraph 10 Concerning Regional Taxes and Regional Levies states that "local taxes are mandatory contributions to regions owed by individuals or entities that are coercive based on the law, by not receiving compensation directly and are used for the needs of the region for the greatest prosperity of the people". Furthermore, [1] explains the types of local taxes, including (1) Tax on motorized vehicles and vehicles on water, (2) Transfer fees for motorized vehicles and vehicles on water, (3) Motor vehicle fuel tax, (4) Collection and transfer tax utilization of ground water and surface water Types of Regency/Municipal Tax, (5) Hotel tax, (6) Hotel and restaurant tax, (7) Entertainment tax, (8) Advertising tax, (9) Street lighting tax, (10) Class C mineral extraction tax, (11) Parking tax.

The City Government of Gorontalo through Decree of the Mayor of Gorontalo number 4 of 2020 concerning Regional Taxes seeks to optimize local revenue through the tax sector. and restaurants which are very fast compared to other urban districts, making the city of Gorontalo receive income from the regional tax sector which has increased. The mechanism for paying taxes in each region can be done in two ways, namely paying the tax owed yourself and withholding/collecting tax. Self-payment of taxes owed by taxpayers is carried out by paying their own installments every month, this is intended to ease the burden on taxpayers in paying off taxes owed by taxpayers. Meanwhile, the tax deduction/collection is carried out by the income provider where the income provider makes tax deductions or collections based on predetermined provisions. If the taxpayer does not carry out his obligations, the Directorate General of Taxes will collect taxes according to the invoice owned by the taxpayer. The billing process begins with a letter of reprimand and continues with a letter of coercion, but if the taxpayer still does not pay his tax bill, a confiscation or auction will be carried out on the taxpayer's assets to pay off the unpaid or unpaid taxes. One of the government's efforts to overcome the problem of providing good services is by using Information and Communication Technologies (ICT) in the government bureaucracy which is called e-Government. According to Indrajit, E-Government is a new (modern) interaction mechanism between the government and the public and other interested parties that involves the use of information technology (especially the internet) with the aim of improving the quality or quality of services that have been running so far.[2]. The same thing is stated in Presidential Regulation Number 95 of 2018 concerning electronic-based government systems stating that the government must use telematics technology to support good governance, one of which is E-tax.

E-Tax or electronic tax is a mechanism or a new way of interacting with the public as users of public services with the government as a service provider that allows reporting and payment of local taxes

electronically without using manual calculations and reporting tax receipts directly to the relevant OPD, in this case the regional financial agency. Thus, the use of e-Tax will make it easier for taxpayers to report and pay taxes contained without having to queue at the bank or at the local post office. E-Tax aims to increase the efficiency of tax administration both from the management of tax records at the back and tax consultation at the front and to significantly reduce the cost of public tax compliance, namely both internal and external benefits. This e-Tax service is provided by national banks in collaboration with local government agencies. For every execution of a transaction, the taxpayer as a customer must ensure the correctness, accuracy and completeness of the transaction order, including ensuring that all data required for the transaction has been submitted to the Bank and has been filled in completely and correctly.

The City of Gorontalo as an Autonomous Region certainly seeks to improve services to the community by using ICT and innovating services in digital transaction types as the government's effort to improve the best quality of service, one of which is carried out by the Gorontalo City Finance Agency with E-POS service innovation or management and electronic tax reporting based on mayoral regulation number 9 of 2017 The City Government of Gorontalo issued a policy regarding procedures for reporting and paying regional taxes electronically, in order to carry out the supervisory function of local government through financial institutions to improve services to the community and increase tax potential.

2. METHODS

This study used a qualitative approach with case study design. [3] suggests that qualitative research is also called naturalistic research, because the research is carried out in natural conditions (natural settings). Because researchers are trying to find information on a phenomenon that occurs naturally (natural) and describe it in detail according to the facts that exist. Qualitative research is methods for exploring and understanding the meanings that a number of individuals or groups of people ascribe to social or humanitarian issues. This qualitative research process involves important efforts, such as asking questions and procedures, collecting data, and interpreting the meaning of data. The research subjects are the subjects intended to be examined in this study including sources of data and information in the form of people, documentation, and other written and printed data sources.

3. RESULTS AND DISCUSSION

Application of E-Government in Public Services in the City of Gorontalo

The application of e-government in public services in Gorontalo City refers to four indicators, namely presence, interaction, integration, and transformation.

a. *Making a Website as an Information Media*

The following is an excerpt from an interview with a financial institution informant (Functional Acting, Head of Determination and Revenue Sub-Division, and Executor of the City of Gorontalo Financial Agency):

"To provide convenience and efficiency of local tax services as well as local tax information (optimizing public services to taxpayers), besides that online tax or e-tax is a concrete manifestation of the mandate of Gorontalo City Mayor Number 32 of 2019 concerning the Implementation of E-Government and its Output. PAD Increases and PAD Leakage can be minimized." (Interview with Gorontalo City Finance Agency, September 13, 2022).

Based on excerpts from interviews with sources from financial institutions (Act Functional, Head of Determination and Revenue Sub-Division, and Executor of Gorontalo City Financial Institutions), the name of the website/Online Tax System used in the implementation of e-government in public services is yanjak.gorontalo.go.id. id. "yanjak.gorontalo.go.id" (Interview with Gorontalo City Finance Agency, September 13, 2022)

The name of the website is also known to RA sources, Hotel and Restaurant Taxpayers, as stated by RA, Hotel and Restaurant Taxpayers as follows:

"Of course you know the website yanjak.gorontalo.go.id." (Interview with RA, Hotel and Restaurant Taxpayer, September 22, 2022).

Websites whose names are known to RA, Hotel and Restaurant Taxpayers are also known to ML, Restaurant Taxpayers and 3.

The party designing the website/Online Tax System is the Revenue Sector who works closely with third parties as IT staff in the Revenue Sector, as disclosed by sources from financial institutions (Act Functional, Head of Sub-Sector of Determination and Revenue, and Executor of the Gorontalo City Financial Agency) in the following interview:

"Revenue Sector cooperates with third parties as IT personnel in the Revenue Sector." (Interview with Gorontalo City Finance Agency, September 13, 2022)

According to sources from financial institutions (Act. Functional, Head of Determination and Revenue Sub-Division, and Executor of Gorontalo City Financial Institutions), the website/Online Tax System that has been designed has been able to support e-Government policies, as expected. This was disclosed by the financial institution (Act Functional, Head of Determination and Revenue Sub-Division, and Executor of the City of Gorontalo Financial Agency) in the following interview excerpt:

"Clearly supports, in the City of Gorontalo for the implementation of E-Government there are already regulations (Perwako Kota Gorontalo Number 32 of 2019) in these regulations which have several objectives including optimizing public services and optimizing the role of the community in implementing E-Government, by implementing E-Tax in the City of Gorontalo will certainly greatly support the E-Government Policy in the City of Gorontalo, basically this E-Tax is for the convenience of online tax services and payments." (Interview with Gorontalo City Finance Agency, September 13, 2022).

This is in accordance with the statement of the Manager of PT Pos Indonesia that the website used is capable of supporting the work of PT Pos Gorontalo. The following is the result of interviews with PT Pos Indonesia sources:

"Basically the website yanjak.gorontalo.go.id is a system created to carry out local tax reporting and we, as the parties that provide payment services for these transactions, so far this website has supported the work of PT. POS Gorontalo." (Interview with PT Pos Indonesia manager, October 3, 2022).

Based on the results of interviews with RA, Hotel and Restaurant Taxpayers, have utilized the website by using it to process tax payments and reporting, as expressed in the following interview excerpt:

"Of course I have used it, because my payment process and tax reporting use this website." (Interview with RA, Hotel and Restaurant Taxpayer, 22 September 2022)

Statements by RA, Hotel and Restaurant Taxpayers regarding the use of applications provided by the website for tax payments are also supported by ML, Restaurant Taxpayers and SS, Hotel Taxpayers as informants in this study.

According to the PT Pos Indonesia Manager, the role of the website is to issue a local tax payment code to provide the intended tax payment service, as the following interview excerpt says:

"The role is clear, yes, this website is used to issue invoices or regional tax payment codes and PT Pos serves to pay the said taxes." (Interview with PT Pos Indonesia manager, October 3, 2022).

Meanwhile, according to an AMB policy expert (e-government), the role of the website as an information medium in implementing e-government policies in public services in Gorontalo City is to facilitate services in reporting local tax payments:

"Basically the City of Gorontalo E-Tax Program has been designed in three forms, both in the form of a website, desktop and Android, all of which have the same function to facilitate services in reporting and paying local taxes." (Interview with E-Government Policy Expert, October 21, 2022).

"His role is of course optimizing public services and assisting in paying and reporting taxes." (Interview with RA, Hotel and Restaurant Taxpayer, September 22, 2022).

The condition of the website is adequate to improve local tax services. This was stated by the Manager of PT Pos Indonesia in the following interview:

"So since 2021, we have collaborated with the Gorontalo City Finance Agency. The conditions so far have been sufficient to improve local tax services. Every month, if there is a request to carry out regional tax services online and mobile, we go down to the sub-districts and sub-districts with the Financial Agency personnel. , so there were two cars deployed, the first car for website services by financial agencies and the second operational PT Pos car to carry out regional tax payment transactions. (Interview with PT Pos Indonesia manager, October 3, 2022).

The condition of the website for good public tax services is also confirmed by good obligations. This refers to the statement of RA, Hotel and Restaurant Taxpayer as follows.

"The condition of the website is adequate and makes it easier for taxpayers to pay taxes." (Interview with RA, Hotel and Restaurant Taxpayer, September 22, 2022).

The results of observations made by researchers related to the condition of the Gorontalo City tax service website indicate that the website is quite interesting and the website name is easy to recognize and remember.

The following are some of the results of the documentation of the screenshot results which show the Gorontalo City tax service website.



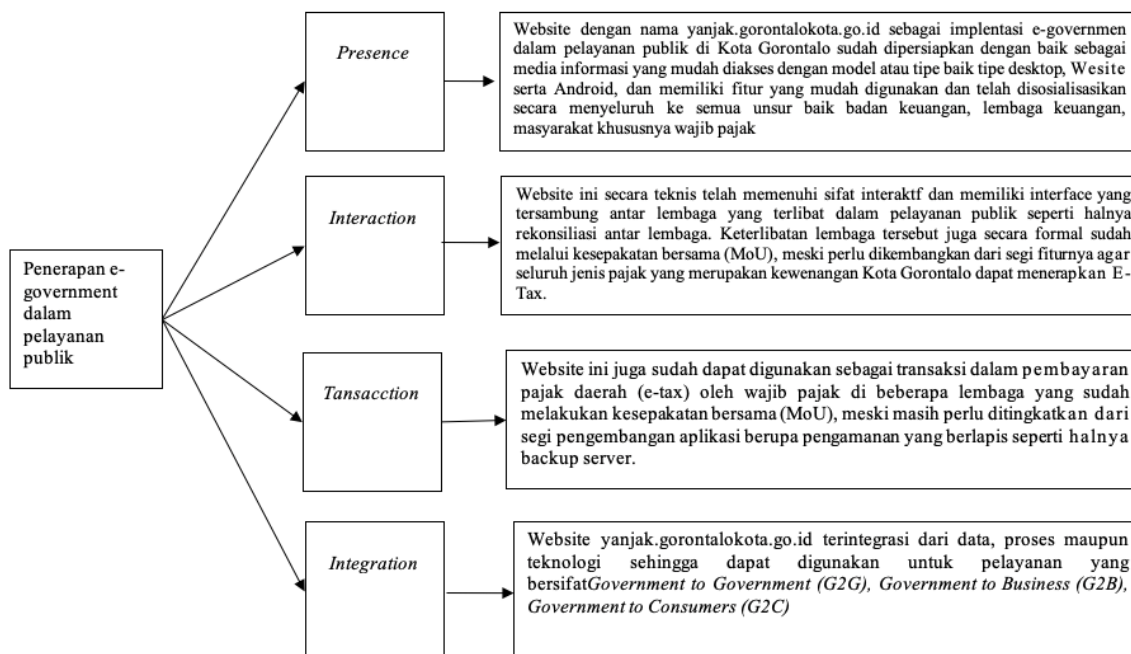
Figure 1. E-Tax Website for City of Gorontalo

Application of E-Government in Public Servants in the City of Gorontalo

The application of E-Government includes four indicators, namely presence, interaction, transaction, and integration, so a concept map can be made as shown below:

The application of E-Government includes three indicators, namely presence, interaction, transaction, and integration, so a concept map can be made as below: The application of E-Government includes three indicators, namely presence, interaction, transaction, and integration, so a concept map can be made as below this: The implementation of E-Government includes three indicators, namely presence, interaction, transaction, and integration, so a concept map can be made

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Application of E-Government in Public Servants in the City of Gorontalo

Presence of E-Government Implementation

Making a Website as an Information Media

The Presence stage is the stage of communication between the government and the community. In the context of this communication process only goes one way. The government provides information that can be accessed by interested parties through browsing on the internet, one of which is the provision of a website as an information medium.

The provision of information by the local government is a form of public service as stated by Agung Kurniawan (2005), that public service is the provision of services (serving) the needs of other people or communities who have an interest in the organization in accordance with the basic rules and procedures established. Society needs information about e-government and the government provides it through the media website.

In providing information through this website, the local government, namely the City Government of Gorontalo, must pay attention to the interests of the community. Provision of information must meet the needs of society. This is relevant to the New Public Service (NPS) approach, namely public administration must pay attention to the interests and values that live in society. Government employees do not serve customers but provide services for the benefit of democracy (Dernhardt and Dernhardt in[4]). Thus, website-based information provided by the City of Gorontalo government must fulfill the interests of the people of Gorontalo City. Public services must be responsive to various interests and existing public values. Information provided through the website must contain the preferences of values that exist in society.

The willingness of employees to provide information through the website in accordance with the interests and values that exist in society, in this case related to the online tax system, is inseparable from the leadership role of the regional head, namely the Mayor of Gorontalo City. According to research by the Harvard JFK School of government, support from leaders is one of the elements of success in e-government (Indrajit in [5]). Leaders must have the political will to develop e-government, because this will involve the entire process of e-government. Leaders must not only be

smart in terms of drafting concepts, but must also be master motivators in the implementation phase (action). Thus, leaders who are able to support e-tax will make it easier for employees to implement it.

Referring to Hiller's And ASPA's Five-Stage Model, 2000, regarding the purpose of e-government implementation is to provide web-based public services, [6] has proposed an e-government model consisting of five stages, namely: (1) Presenting agency websites (Emerging Web Presence). (2) Improving the features of the developed website (Enhanced Web Presence); (3) The presence of the website is already at an interactive stage (Interactive Web Presence). (4) The presence of the website is at the stage of being equipped with transaction features (Transactional Web Presence). (5) Fully Integrated Web Presence [7].

The stages above have basically been carried out by the City Government of Gorontalo in order to provide easy access to online tax payment public services. This is evidenced by the existence of an official Online Tax System website that is used in the implementation of e-government in public services which is located at www.yanjak.gontalokota.go.id. The website is also known by the people in Gorontalo City.

The online tax system website in Gorontalo City was created by the Revenue Sector in collaboration with third parties as IT personnel for the Revenue Sector. The website/Online Tax System that has been designed is considered capable of supporting e-Government policies, as expected, because it can support government and community work.


All hotel and restaurant taxpayers have used this website so far by using it for payment processing and tax reporting. So that the existence of an online tax website is considered very easy for the community. The role of the website is to issue a local tax payment code to provide the intended tax payment service.

On the other hand, the role of the website as an information medium in implementing e-government policies in public services in the City of Gorontalo is to facilitate services in reporting local tax payments. So that the local tax service process is increasing and better.

Referring to observational data and interview results, it can be concluded that at this stage it has been maximized because basically the Gorontalo City Government, in this case the Gorontalo city financial agency, has prepared a website, yanjak.gontalokota.go.id, which is based on a website, desktop and android, as well as the Government The city of Gorontalo has at least done so; (1) Creating an Online Tax Website; (2) Improving the features of the Website according to the needs of the community; (3) The online tax website functions properly and facilitates tax payment services; (4) The community has used the website properly.

4. CONCLUSION

The application of E-Government in public services through the online tax system (E-Tax) in Gorontalo City has been running quite optimally. This refers to; (1) Presence which includes preparing a website as an information medium, ease of access, outreach, preparation of human resources, preparation of infrastructure facilities. The regional government of Gorontalo City has carried out the presence stage which is sufficiently maximized, which is indicated by the existence of information provided by the government through a website that can be accessed by interested parties through the website, desktop and android, implementation of socialization through various media, and has been able to simplify long processes to make it easier and more practical; (2) Interaction which includes interactions between institutions and mutual agreements, the regional government of Gorontalo City has carried out the interaction stage quite optimally, which is known from the provision of e-tax technology that can be used to interact with financial institutions or regional institutions, in this case to make transactions payment and tax reporting and has been supported by MOU Documents and Cooperation Agreement Manuscripts, which means that the interaction between related institutions already has a good and legal legal standing; (3) Transactions which include the provision of services and transaction security, the regional government of Gorontalo City has not carried out the transaction phase optimally. This



can be seen from the type of tax service that ideally with this tax system can serve all types of taxes, both self-assessment type taxes and official assessment types and the Gorontalo city E-Tax system is also not equipped with an external backup server to ensure server security if a force majeure event occurs; (4) Transformation which includes data integration, process integration and technology integration. It can be seen that the Gorontalo Municipal Government has carried out the interaction stage to the maximum. This can be seen from the activities of integrating data, processes and technology involving various institutions. This process can run even though there are still improvements and improvements so that payment transactions and tax reporting from taxpayers are effective and efficient.

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