Implementation of Electronic Government through the Application of Efficiency of Land and Building Tax Online Services at the Regional Revenue Agency Office

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ABSTRACT

Background: The use of information technology through E-Government has become an interesting topic, one of which is realized with the UN E-Counter Application which was developed due to complaints from the public about the long distance from the location of the UN service application which can only be done at MPP and PPP.

Purpose: The purpose of this study is to describe, analyze and explain the application of E-Government through the UN E-Counter application at the office of the Regional Revenue Agency of Banyuwangi Regency.

Method: The research method used is descriptive research with a qualitative approach. This approach was chosen because it aims to know and describe the application of electronic government through the application of the efficiency of the Land and Building Tax online service at the Office of the Regional Revenue Agency of Banyuwangi Regency. The UN E-Counter application is in accordance with the principles of implementing E-Government.

Results: The results show that the principle of implementing E-Government in the UN E-Counter Application has been applied quite well, but it still needs improvement in the development of the application so that it can be used directly by the community without going through the intermediary of Village or Village devices

Conclusion: The conclusion of this study shows that the application of E-Government through the UN E-Counter Application is in accordance with the principles of implementing E-Government according to Indrajit which consists of 6 components, namely the Benefits of E-Government, Success Factors for the implementation of E-Government, E-Government Challenges, Types of E-Government Services, Types of E-Government Relations, and Principles of E-Government Implementation.

INTRODUCTION

The use of information technology has become an interesting discussion around the world. Information and communication technology (ICT) is present in everyday life around the world and is supposed to raise the standard of living (O'brien & Marakas, 2006; Qureshi, 2015). The development of information technology that continues to occur

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increasingly encourages activities to continue to make changes in life, especially in public services. The use of information technology in government has provided great opportunities to improve the efficiency, transparency, and responsiveness of public services (Suprianto, 2023). The government implements *E-Government* as one of the stages taken in dealing with changes that occur in carrying out public services for the community (Lestari, 2015).

The development of Information Technology through *E-Government* allows citizens to access public services online. The impact of technological developments on public sector service delivery and people's attitudes towards government has long been a matter of debate among political observers (West, 2004). Issues related to the development and implementation of *E-Government* systems are now becoming more important (Valencia, Morante, Santa, & Tegethoff, 2019). *E-Government* has been proposed as a way to increase public trust in the government and improve public evaluation of the government in general (Tolbert & McNeal, 2003).

E-Government aims at various levels and also the scope that exists in society. So that from any environment that has a relationship with the government, both public and private, will feel the impact of the implementation of *E-Government*. In its implementation, *E-Government* is implemented with several types according to (Kusnadi & Ma'ruf, 2015) that is:

1. G2C (*Government to Citizens*). This type is a common form of *E-Government* application .
2. G2B (*Government to Business*). This type is made by the government for the scope of business so that the country's economic conditions can run properly.
3. G2G (*Government to Government*). This type is to connect interactions between governments.

According to (Maryam, 2022) The phenomenon of public services by government bureaucracy has many problems, for example, long service procedures, uncertain times and high prices that can make it difficult for services to be accessed by the public. In addition to these problems, complaints related to services received by the public also often look at the dignity of a citizen. It caused distrust for the public of the services rendered by bureaucrats.

Based on these problems with public services, *E-Government* is expected to be a solution in order to create better public services (Gioh, 2021). In the Indonesian government, *E-Government* is one of the information technologies that has a considerable share in carrying out public services (Sukmasetya, Santoso, & Sensuse, 2018). In response to the evolution of global information technology, the Indonesian government is committed to developing a digital-oriented system to facilitate and simplify the implementation of government tasks As well as other countries that have realized the importance of *electronic government* (*E-Government*) to improve the quality of public services, the Government of Indonesia issued Presidential Instruction No. 3 of 2003 concerning National Policy and Strategy Development of *E-Government* in Indonesia (Indonesia, 2003).

This Presidential Instruction seems to be the starting point for the start of *E-Government* in Indonesia. Then the Government of Indonesia began to develop various *E-*

Government portals to provide access to government services and information online, such as the official portal LION (National Online Services and Information) which was introduced in 2017.

In this case, the government must be able to provide satisfactory services and in accordance with public expectations so that there are no misunderstandings that can put the Indonesian government in a position that goes awry. The function of *Public Service* by realizing welfare *(public welfare)* is the main mission of every government agency by providing public services as the main focus.

The results of *the 2022 E-Government* survey released by the United Nations (UN), provide quite encouraging results, namely Indonesia's position rose significantly from 88th in 2020 to 77th in 2022. This increase reflects the successful development and implementation of the Electronic Based Government System (SPBE). This success was achieved thanks to the hard work and solid cooperation of all SPBE implementation teams at various levels of government, including ministries, institutions, and local governments. One example of an example of a Regional Government that has carried out the development of *E-Government* is the Banyuwangi Regency Government.

Based on MenPAN-RB Decree Number 1503 of 2021, signed by Minister Tjahjo Kumolo, concerning the results of the evaluation of electronic-based government systems in ministries, institutions, and local governments, Banyuwangi Regency is in the "Very Good" category with a value of 3.53 out of a scale of 5. The results of the Electronic Based Government System (SPBE) score in Banyuwangi Regency are one of the best districts in Indonesia assessed by the Ministry of State Apparatus Empowerment (KemenPAN-RB) and Bureaucratic Reform (Erizal, Fairuzabadi, Zaidir, & Roswiani, 2022). Based on all SPBE value indicators, the average Banyuwangi index is above 3. The highest is found in the SPBE Service domain which reached a value of 4.51 which is reflected in Electronic-Based Government Administration Services and Electronic-Based Public Services.

This proves that the Banyuwangi Regency Government has a strong commitment to provide the best service and community empowerment to its citizens. Government efforts towards good governance or *Good Governance* are characterized by public services based on equal rights, and all citizens get equal treatment (Wargadinata, 2021).

In order to create good public services and support the improvement of value achievement in the Electronic-Based Government System (SPBE), the Banyuwangi Regency Government issued a Decree of the Regent of Banyuwangi Number 188/493/Kep/429.011/2020 concerning the Determination of Regional Innovation of the Banyuwangi Regency Government in which it states that regional innovation is aimed at supporting the improvement of Regional Government performance and regional innovation targets are directed to accelerate the realization of community welfare through improving public services, community empowerment and participation, and increasing regional competitiveness.

As one of the Regional Apparatus Organizations (OPD) among the Regional Government of Banyuwangi Regency, the Regional Revenue Agency of Banyuwangi Regency also has an inherent duty and function, namely as a Public Servant. To create

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convenience in Public Services, the Regional Revenue Agency of Banyuwangi Regency implements *E-Government* , one of which is through the UN E-Counter application.

This UN E-Counter stands for UN Online Service Efficiency, Village and Integrated Village. UN E-Loket is a system for managing service application files both for requests for data on New Tax Objects, Splits, Mergers, Mutations, Changes in Land and Building Tax Data from the community or Land and Building Taxpayers. This UN E-Counter application began to be implemented on April 14, 2020.

This UN E-Counter was developed due to complaints from people who wanted to apply for UN data validation services, the initial problem was because there were still many tax objects scattered in Banyuwangi Regency, making UN data not real or not in accordance with conditions in the field, requiring the community to update Land and Building Tax data. But unfortunately, the Land and Building Tax data update service is only centered on the Banyuwangi Public Service Mall, Rogojampi Public Service Market and Genteng Public Service Market resulting in long queues at the Public Service Mall so that many service files are piled up and completion takes ± 7 days.

In addition, there is a long distance between the Public Service Mall and the village/kelurahan office. The existence of these problems, the UN E-Counter is here to provide convenience for the community in carrying out UN services. People do not need to go far and queue at the Public Service Mall in the city center of Banyuwangi Regency. Services are simply carried out in villages / kelurahan throughout Banyuwangi Regency.

In this case, *E-Government* that has been implemented at the Office of the Regional Revenue Agency of Banyuwangi Regency through the UN E-Loket application can be accessed through the https://pbb.banyuwangikab.go.id/loketdesa.php website. The website can only be accessed by Village/Village IT officers throughout Banyuwangi Regency by utilizing the Wifi Program on SmartKampung which has been spread evenly in each Village/Kelurahan of Banyuwangi Regency.

The UN E-Counter system was implemented as one of the efforts to facilitate Land Tax and Banguann services in Banyuwangi Regency. This system is regulated in the regulation of the Decree of the Head of the Regional Revenue Agency of Banyuwangi Regency Number 188/2080/KEP/429.203/2020 concerning UN E-Counter. The implementation of *E-Government* through the UN E-Counter System is arguably long, but its use is still not massive because there are still 124 villages or villages that do not use the UN E-Counter at the village level from 217 villages or villages throughout Banyuwangi Regency. Based on these backgrounds and problems, researchers are interested in conducting research entitled "Application of *Electronic Government* through the Application of Efficiency of Land and Building Tax Online Services at the Office of the Regional Revenue Agency of Banyuwangi Regency.

RESEARCH METHODS

This research will be conducted from October 2023 to April 2024. The purpose of this study is to obtain clear, complete, accurate information and images and allow researchers to conduct observational research. Therefore, the researcher determines the location of the study is the place where the research was conducted. The researcher on this occasion set the research place at the Office of the Regional Revenue Agency of

Banyuwangi Regency, Jalan Jaksa Agung Suprapto No. 37, Banyuwangi. The method used in this study is a descriptive method with a qualitative approach. Qualitative research as a scientific method is often used by a group of researchers in the field of social sciences. In addition, qualitative research is carried out to build knowledge through understanding in the observations made.

According to (Sugiyono, 2017) Qualitative method is a research based on the philosophy of postpositivism, which is used to examine the condition of natural objects, here the position of the researcher as a key instrument, then data collection techniques with interview, observation, and documentation methods. The descriptive method with a qualitative approach was chosen because this study aims to describe the Application of E-Government through the UN E-Counter Application at the Office of the Regional Revenue Agency of Banyuwangi Regency, along with the obstacles in its implementation. The subjects of this study were the Head of the Regional Revenue Agency of Banyuwangi Regency and the initiator of the UN E-Counter Application.

The collected data consists of field notes, researcher comments, images, photos, documents in the form of reports, biographies and so on. After data from the field is collected using the data collection method above, the researcher will process and analyze the data using qualitative descriptive analysis.

RESULTS AND DISCUSSION

The Principles of Electronic Government Implementation Through the Application of Land and Building Tax Online Service Efficiency at the Office of the Regional Revenue Agency of Banyuwangi Regency can be seen in the following explanation:

Manfaat E-Government

The benefits of E-Government are improving service quality, creating transparent and accountable public services, reducing total government administration costs, opening up new sources of revenue for the government, creating a new community environment that quickly and appropriately responds to the challenges of global change, and making people participate in democratic decision making.

The following is the result of an interview with Mr. Firman Sanyoto as Acting Head of the Regional Revenue Agency of Banyuwangi Regency that:

"E-government has brought significant changes in the quality of government services and transparency of government processes. One of them is through the provision of public services that can be accessed online. This allows people to access government services more easily and quickly without having to physically attend a government office."

This is in line with what was conveyed by one of the UN E-Counter Operators Village/Village of Banyuwangi Sub-district that:

"The implementation of E-Government through the UN E-Counter Application is very good, of course, to facilitate UN services through E-Loket, we can apply for services through E-Loket, no need to go directly to Bapenda"

Based on the results of the interview, it can be said that the existence of Electronic Government in Bapenda can improve the quality of Bapenda services to Villages/Villages and the Community by creating transparent and accountable services.

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But unfortunately, all the benefits of implementing E-Government cannot be felt by the Regional Revenue Agency Office of Banyuwangi Regency. As stated by the Acting Head of the Regional Revenue Agency of Banyuwangi Regency that:

"But unfortunately, the development of E-Government still does not really cut the administrative costs of our services because we still need costs to print the results of service files as proof of service completion to us. We also do not get new sources of income other than sources of income derived from local taxes in Banyuwangi Regency"

Based on the results of the interview, it proves that the benefits that cannot be achieved by Bapenda Banyuwangi are that it cannot reduce administrative costs incurred by the government because it still has to print files on the results of services provided to the community and also Bapenda Banyuwangi does not get new sources of income other than local taxes.

Creating a new community environment and making the community in the process of public policy making are also benefits of implementing E-Government. The following are the results of an interview with Mrs. Mufidah Hanum as Head of Subbid Data Collection, UN-P2 assessment and BPHTB, that:

"E-Government has certainly brought many benefits to us in Bapenda Banyuwangi. One of the applications of E-Government through the UN E-Counter Application is a form of adaptation to a new environment based on the development of digital technology. With the UN E-Counter, taxpayers can access Land and Building Tax services closer to their own area without the need to come to the office in person. This makes the service more reachable and efficient. The initiation of the UN E-Counter Application began with complaints from the community which we then processed and processed to produce decisions in answering community problems"

Based on the results of the interview, it was explained that the Regional Revenue Agency of Banyuwangi Regency felt the benefits of the Electronic Government through the UN E-Counter Application, including being able to improve the quality of government services to the community by creating transparent and accountable services, creating a new digital-based community environment and empowering community complaints in the decision-making process. But unfortunately it cannot reduce the administrative costs incurred by the government.

Another benefit is also felt by UN E-Counter Operators Villages/Villages from the Electronic Government through the UN E-Counter Application is that it can facilitate UN services without having to come directly to the Bapenda Banyuwangi Office.

Success factors for implementing E-Government

There are three success factors that must be recognized and taken seriously to apply the concept of digitalization to the public sector, namely Support, Capasity, and Value. The following are the results of an interview with Mrs. Mufidah Hanum as Head of Subbid Data Collection, UN-P2 assessment and BPHTB, who said that:

"The implementation of the UN E-Counter Application has been fully supported by the Head of the Regional Revenue Agency of Banyuwangi Regency by issuing the Decree of the Head of Bapenda Number 188/2080/KEP/429,203/2023 concerning UN E-Counter. Not only that, other support in the form of budgets derived from the District/City APBD must also be provided every year."

Based on the results of the interview, it was explained that the Regional Revenue Agency of Banyuwangi Regency succeeded in implementing Electronic Government through the UN E-Counter Application which was encouraged by the support of the Head of the Regional Revenue Agency of Banyuwangi Regency in the form of the Decree of

the Head of Bapenda Number 188/2080/KEP/429,203/2023 concerning UN E-Counters, and was also supported by budget resources derived from the District/City APBD.

The second success factor for the implementation of E-Government is Capacity as stated by Mrs. Mufidah Hanum as Head of Subbid Data Collection, UN-P2 assessment and BPHTB that:

"The capacity of the UN E-Counter Operator is competent and qualified employees because every year we always hold socialization and review of the use of the UN E-Counter Application. Coupled with the capacity of information technology infrastructure that is already available such as computers and WIFI"

Based on the results of the interview, it was explained that the success factor for the implementation of E-Government through the second UN E-Counter Application was the capacity of human resources as UN E-Counter operators who routinely received socialization and reviews of the use of UN E-Counters.

The third success factor for the implementation of E-Government is Value, as stated by Mrs. Mufidah Hanum as Head of Subbid Data Collection, UN-P2 and BPHTB assessment that:

"Of course, the implementation of the UN E-Counter produces positive value for Bapenda, which can increase more real Tax Object data and also benefits for the community, which can facilitate the submission of UN data validation services that can be accessed simply at the local Village Office or Kelurahan"

This is in line with what was conveyed by Mr. Taufan as the UN E-Counter Operator Village/Village that: "Now the community is very facilitated to carry out services about the UN directly to the local village without having to go far to the Public Service Mall, and of course it is very beneficial for village UN officers who are far from the Bapenda Office to be greatly helped by the existence of E-Loket services in the Village which are directly connected to Bapenda"

Based on the results of the interview, it is explained that the factor of value in the form of benefits is also felt by the government and the community itself. The impact for Bapenda is that it can increase data on tax objects that are valid or in accordance with the original state. The impact for the community, especially Land and Building Taxpayers and also for UN E-Counter Operators in Villages/Villages, is that it can make it easier for the community to apply for UN data validation services and facilitate UN services in Villages/Villages.

E-Government Challenges

There are three challenges of E-Government faced by the government and the community in developing this E-Government concept. The first challenge is the challenge of determining access channels where the government must prepare the concept of flexibility so that people can enjoy services anytime and anywhere. At the Office of the Regional Revenue Agency of Banyuwangi Regency, the concept of determining access channels from the implementation of E-Government through the UN E-Counter Application has been thought of in accordance with what was said by the Acting Head of Bapenda of Banyuwangi Regency, Mr. Firman Sanyoto that:

"The Bapenda Office itself has answered the challenge regarding the determination of the access channel itself, especially in the application of the UN E-Counter Application which can already be accessed by people who are UN taxpayers through the nearest village or village apparatus. As a government that still has to take part in public services and in order to continue to run the Smartkampung WIFI facility, the program owned by the local government of Banyuwangi Regency, we decided to involve all IT officers from

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villages or villages throughout Banyuwangi to become UN E-Loket Application service operators"

Based on the interview, explained that the challenge of determining access channels has been answered or has found a solution, namely by presenting UN data validation services online through the UN E-Counter Application by utilizing the SmartKampung WIFI program from the local government of Banyuwangi Regency and still empowering village governments as public servants, precisely Village and Village IT officers to be used as operators of the UN E-Counter Application.

The results of the interview are proven and in accordance with the actual situation if the UN E-Counter can be accessed by all Village Offices or Village Offices in Banyuwangi Regency, as stated by Mr. Taufan as the UN Village/Village E-Counter Operator Officer that:

"In our office, the UN E-Counter can be accessed optimally without any obstacles. Maybe at the beginning of the year the website could not be opened because there was a development and improvement of the system. The rest of the UN E-Counter can be accessed normally"

Based on the interview, explained that Bapenda's solution related to access channels has been proven and has run optimally. Evidenced by the UN E-Loket Application which can be accessed by all Village/Village Operators in Banyuwangi Regency without any obstacles other than if it is being repaired or system development.

The second challenge of E-Government is the challenge of involvement of non-government parties as stated by Mrs. Mufidah Hanum as Head of Subbid Data Collection, UN-P2 assessment and BPHTB, who said that:

"The implementation of E-Government through the UN E-Loket Application is the result of collaboration between the Regional Revenue Agency of Banyuwangi Regency and PT. Mutiara Bintang Abadi as a company that provides maintenance and development of UN applications"

Based on the interview, it has described how the Bapenda Banyuwangi Office has collaborated with Non-Government parties as an online service application provider provided to the community.

The third challenge is the challenge of financing change management. In this challenge, the government must be able to plan and shape the concept of change by preparing sufficient funds to carry out the concept of E-Government. As stated by Mr. Firman Sanyoto as Acting Head of Bapenda Banyuwangi Regency, Mr. Firman Sanyoto and also as the Person in Charge of Budget at the Office of the Regional Revenue Agency of Banyuwangi Regency, said that:

"The maintenance and development of the UN E-Counter Application in our office has been explained every year. The budget is of course sourced from the Banyuwangi Regency / City Budget. In addition to the application development budget, we also develop and improve the competence of all UN E-Counter Operators every year by using the Regional Budget which has been neatly arranged in Regional Revenue Management Activities"

Based on the interview, it can be seen that Bapenda Banyuwangi has provided solutions to the third E-Government challenge, namely change management financing by planning financing the development of the UN E-Counter Application and increasing the competence of service operators through the District/City APBD.

Types of E-Government Services

In the application of E-Government, there are various types of services provided by the government to its people which are divided into three main classes, namely Publish,

Interact, and Transact. As stated by Mr. Rivo Fauzi as Regional Tax Analyst Staff and UN E-Counter Application Operator Bapenda who said that:

"This UN E-Counter application can connect users and officers in the office. This application is a website that can connect Bapenda officers with village or kelurahan officers as an intermediary for the submission of UN data updating services submitted by the community which then the final result will be confirmation of service completion in the form of WA notifications to village or village officials which then the community can receive the results of service files at the village or kelurahan office"

The existence of the UN E-Counter also affects the services in villages or villages throughout Banyuwangi Regency. As stated by Mr. Taufan as the UN Village/Village E-Counter Operator said that:

"E-Loket is an application from Bapenda for villages/villages aimed at community services, such as for the breakdown of the UN and the merger of the UN, and others. So the community simply submits through the kelurahan/desa which is then assisted by the village/kelurahan officer to fill out and upload the service requirements file. The results of the service usually take 1-3 working days depending on the type of service submitted"

Based on the interview, it was stated that the UN E-Counter Application is an application with two-way communication between the government and the community. The government as an input and verification officer who then forwards the results of services to village operators through Whatsapp notifications and service result files can be received by the community through village or village operators.

E-Government Relationship Type

There are 4 types of E-Government relations, namely Government to Citizen (G2C), Government to Business (G2B), Government to Government (G2G) and Government to Employees (G2E). In accordance with the initial purpose of making the UN E-Loket Application, which is to make it easier for the public to access UN data updating services, the following are the results of a joint interview with Mrs. Mufidah Hanum as Head of Subbid Data Collection, UN-P2 assessment and BPHTB, that:

"The UN E-Loket application was built to manage service request files from the public or taxpayers in the form of requests for data on New Tax Objects, Splitting, Merging, Mutation of Tax Objects, and Changes in Data, especially Land and Building Tax. This application can only be accessed by village or kelurahan devices. So, the community can submit service files through Village or Village Operators who then input service files on the UN E-Counter Application. With the UN E-Loket Application, people can simply apply for services at the nearest village office or family without having to go far to the Public Service Mall or Public Service Market"

In line with what was conveyed by Mr. Taufan as the Operator of the UN Village/Village E-Counter who said that:

"The UN E-Loket application is still not accessible to the public directly. Because the community still needs the government as a public servant through the role of village officials. So that there is still an impression that the government remains a public servant"

Based on the results of the interview, the implementation of E-Government in Bapenda Banyuwangi through the UN E-Counter Application applies information technology with the main aim of improving relations or interaction with the community, in other words, to bring the government closer to the community through various access channels so that people can easily reach the government. But unfortunately, the implementation of E-Government in Bapenda Banyuwangi through the UN E-Counter Application is still not accessible to the community directly but still has to go through

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service officers in villages/kelurahan so that its application is still not optimal to achieve the initial goal of the UN E-Counter Application.

Principles of E-Government Implementation

A principle is a fundamental statement or general or individual truth that serves as a guide for thinking or acting. The core of the principle in the application of E-Government itself is intended to form individuals or government employees who have a focus orientation to public services. The government is required to be able to compete in providing good and professional services to the community.

The following is the result of an interview with Mr. Firman Sanyoto as Acting Head of the Regional Revenue Agency of Banyuwangi Regency that:

"So far, we have gradually given direction and motivation to all Bapenda Banyuwangi employees to continue to be sensitive to problems in the community in order to create improvements in the services we provide. We always do morning apples to foster enthusiasm in carrying out duties as public servants. Not only that, we also continue to hold evaluation meetings, both meetings with structural, functional, and staff officials. This is evidenced by changes in services that were previously manual to online so that they can be reached by all people, for example, the existence of this UN E-Counter Application. Previously, it could only be reached at the Bapenda Banyuwangi Office centered on the Banyuwangi Public Service Mall and in the Public Service Market only, which was then armed with the input of one of our staff who listened to community complaints related to long distances, we presented the UN E-Counter that could reach up to the distant community."

This was reinforced by the results of an interview with Mr. Rivo Fauzi as Regional Tax Analyst Staff and UN E-Counter Application Operator Bapenda who said that:

"This UN e-counter is also part of the process of achieving the targets of the Bapenda Office itself. The target of Bapenda Banyuwangi is to increase Regional Original Revenue and one of the supporters of PAD comes from the Land and Building Tax. Logically, if the data update service is submitted, it will result in validation of Tax Object data so that our Tax Object data is more real and in accordance with its original state. Then with the real data, people trust our data more so that it is likely to pay off the Land and Building Tax payments."

As stated by Mr. Taufan as the UN Village/Village E-Counter Operator regarding several strategies taken by the Head of Bapenda Banyuwangi in realizing good and professional servants, especially for Village/Village E-Counter Operators, that:

"We as officers and public servants always receive invitations from the Head of Bapenda Banyuwangi to carry out technical guidance to refresh memories of the use of UN E-Loket as well as deepen the features in the UN E-Counter Application"

Based on the interview, it was explained that the Office of the Regional Revenue Agency of Banyuwangi Regency has prioritized the principle of good and professional service to all communities, especially taxpayers in the Banyuwangi Regency area through regular performance evaluations. The change in mindset so as to create a change in services that were once manual to online is also the result of the implementation of the principles of implementing E-Government. Not only that, Bapenda Banyuwangi also prioritizes the mission or performance target of Bapenda that has been proclaimed, namely increasing Regional Original Revenue by creating the UN E-Loket Application as material to increase public confidence to pay taxes, especially land and building taxes.

The committee led by the Regional Revenue Agency of Banyuwangi Regency in realizing the principle of good service is also maintained in the form of providing

technical guidance to all UN E-Counter Operators in Villages or Villages throughout Banyuwangi Regency.

CONCLUSION

Referring to the results and discussions, it can be concluded that the benefits of E-Government at the Office of the Regional Revenue Agency of Banyuwangi Regency feel the benefits of Electronic Government are improving service quality, creating transparent and accountable public services, creating a new community environment that quickly and appropriately responds to the challenges of global change, and making people participate in democratic decision making. However, the benefits of implementing E-Government that cannot be felt by Bapenda Banyuwangi are that it cannot reduce administrative costs incurred by the government because it still has to print files of the results of services provided to the community and also Bapenda Banyuwangi does not get new sources of income other than local taxes. The benefits of implementing E-Government through UN E-Loket are also felt by UN E-Counter operators in Villages/Villages, the benefits are that they can improve and improve the quality of Bapenda services to Villages/Villages and Communities by creating transparent and accountable services.

Success factors for the implementation of E-Government at the Office of the Regional Revenue Agency of Banyuwangi Regency. The Regional Revenue Agency of Banyuwangi Regency has successfully implemented Electronic Government through the UN E-Counter Application which is encouraged by the support of the Head of the Regional Revenue Agency of Banyuwangi Regency and budget resources derived from the Regency / City APBD, human resource capacity, the existence of value or benefits felt by the government and the community.

E-Government Challenges at the Office of the Regional Revenue Agency of Banyuwangi Regency. The Regional Revenue Agency of Banyuwangi Regency already has solutions to the three challenges of implementing E-Government. Starting from presenting UN data validation services online through the UN E-Counter Application by utilizing the SmartKampung WIFI program, collaborating with Non-Government parties, to planning financing for the development of the UN E-Counter Application and increasing the competence of Service Operators through the District/City APBD.

Types of E-Government Services at the Regional Revenue Agency Office of Banyuwangi Regency. The type of E-Government service implemented by the Regional Opinion Board of Banyuwangi Regency through the UN E-Loket Application is a type of interact class service or a type of service with two-way communication between the government and the community. Types of E-Government Relations at the Office of the Regional Revenue Agency of Banyuwangi Regency

The implementation of E-Government through the UN E-Counter Application uses the type of Government to Citizen (G2C) relationship with the aim of bringing the government closer to the community. However, unfortunately the community still cannot directly access this application but must be assisted by village or village operators. And of course, the application of other types of relations, namely Government to Business (G2B), Government to Government (G2G) and Government to Employees (G2E) is not applied to the UN E-Counter Application at the Bapenda Office Banyuwangi.

Principles of E-Government Implementation at the Office of the Regional Revenue Agency of Banyuwangi Regency

The Ten Principles of E-Government implementation have been gradually implemented by the Regional Revenue Agency of Banyuwangi Regency which has prioritized the principle of good and professional service to the entire community, especially taxpayers in the Banyuwangi Regency area. It is proven by the existence of the

UN E-Loket Application which starts from the thoughts of one of the employees which then results in a change in the new service environment to support the achievement of Bapenda's mission or performance goals.

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