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Economic Law Analysis of the Digitalization of Regional Retributions as an Instrument for Increasing Fiscal Efficiency and Transparency of Regional Finances (Study at the Jepara Regency Regional Revenue Agency)

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Abstract. *The digitalization of local retribution is part of the transformation of regional financial governance aimed at improving fiscal efficiency as well as strengthening transparency and accountability in the management of Regional Original Revenue (PAD). In Jepara Regency, the implementation of the e-retribution system still faces several challenges, such as limitations in technological infrastructure, disparities in human resource capacity, and suboptimal integration between Regional Apparatus Organizations (OPD). This study aims to analyze the effectiveness of retribution digitalization in improving fiscal efficiency and financial transparency, as well as to examine the role of the Regional Financial and Asset Management Agency (BPKAD) in its implementation. This research employs an empirical juridical method with statutory and conceptual approaches. Data were collected through literature studies and interviews with officials from BPKAD Jepara Regency and related OPDs. The data were analyzed qualitatively to describe the relationship between legal norms and implementation practices in the field. The results show that the digitalization of local retribution in Jepara Regency has improved financial administration efficiency through faster transaction processes, reduced operational costs, and increased accuracy of PAD recording. The non-cash payment system and data integration also enhance transparency and accountability in regional financial management. The role of BPKAD as policy maker, coordinator, supervisor, and controller of the regional financial system is highly significant in supporting the implementation of digitalization, although several obstacles remain in terms of infrastructure, human resources, institutional coordination, and public digital literacy.*

Keywords: *Digitalization; Efficiency; Financial; Fiscal; Transparency.*

1. Introduction

Governance modern government demands existence system laws that do not only functioning as device normative regulations that regulate behavior, but also as instruments that guarantee achievement objective state in a way fair, effective, and sustainable. Implementation state power in context Indonesia is placed in the framework of the legal state that creates law as instrument main in limit power at a time protect interest public. Principles the confirmed in a way explicit in Article 1 paragraph (3) of the 1945 Constitution of the Republic of Indonesia which states that "Indonesia is a state of law ".

The concept of the rule of law No can understood in a way narrow as just existence rule written, but reflect something integrated system principles certainty law, justice, and utility in every action government. [1]In development theory modern law, occurs shift paradigm from *formal rule of law* going to *material rule of law,* which places law as means engineering social *engineering* for realize welfare society. The law does not Again positioned as tool rigid power, but rather as instrument dynamic capable answer need social, economic, and governance the government continues develop. [2]

Indonesia 's character as a welfare state *is* emphasized role active state in manage source Power public. Paragraph IV of the Opening The 1945 Constitution confirms the state's goal to " advance welfare general, intelligent life nation, and participate carry out world order." Formulation the show that the state does not only functioning as guard order, but also as actor main in distribution welfare social and economic. Within the framework said, the policy fiscal area become part important in support development a just nation.

Management finance public is fundamental elements in system modern government. Income source area from tax areas and levies area own contribution significant in support financing development area. Retribution area as one of the component Regional Original Income (PAD) has characteristics as reward on service or permission certain given government area to public.[3] However in in practice, management retribution area often face various problem structural, including low level compliance must levies, limitations system recording, potential leakage income, as well as inefficiency in mechanism manual collection.

Condition the show that management finance area requires systemic reform that is capable of increase effectiveness, efficiency, and transparency. Principles of

[1] Jimly Asshiddiqie, *Economic Constitution* (Jakarta: Kompas Media Nusantara, 2010), p. 247.
[2]*Ibid.*
[3] Risa Safitri and Tahegga Primananda Alfath, "Regional Government Authority in Managing Regional Original Income (PAD): National Public Finance System Perspective on Regional Original Income (PAD) Management Based on Laws and Regulations in," *Juris Studia (Journal of Legal Studies)* 6, no. 3 (2025): 808–15.

good governance good governance becomes standard normative that must be implemented in management finance public. Principles the covers transparency, accountability, participation, effectiveness, and efficiency.[4] Without implementation principle the in a way consistent, management retribution area potential not optimal in support improvement income areas and services public.

Digital transformation in sector public appear as response to need modernization system administration government. Digitalization retribution area is part from the bureaucratic reform agenda and implementation system government based electronic (*e-government)*.[5] Digital systems allow change significant in mechanism collection retribution, starting from recording transaction in a way *real time,* reduction interaction potential direct cause deviation, up to financial data integration area in a way systematic. Implementation digital systems also strengthen aspect internal supervision because all over transaction recorded in a way automatic in system data- based.

Efficiency fiscal in perspective law economy can understood as optimal conditions in management source Power public that produces reception maximum with minimal cost. Digitalization retribution area potential increase efficiency the through subtraction cost administration, acceleration of service processes, and improvement certainty of receipt data region. In addition, digitalization also contributes to improvement transparency fiscal Because every transaction can traced in a way accurate and not easy manipulated.

The low level transparency in management retribution area participate become factor affecting accountability finance area. Transparency is fundamental principles of good governance that require openness information to public regarding the management process state finances and area.[6] Lack of transparency in collection retribution can cause distrust public to government area as well as open room occurrence practice deviation.

Condition the show that decentralization fiscal No in a way automatic produce effectiveness management finance area. Required existence strengthening systems, institutions, and innovation technology in frame increase quality PAD management, in particular retribution area. Transformation system management finance area through digitalization be one of alternative strategic in answer various problem said, especially in aspect efficiency, data accuracy, and transparency.

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[4] Mardiasmo, *Regional Financial Autonomy and Management* (Yogyakarta: Andi Offset, 2018), p. 18.
[5] Ni Kadek, Lenny Pradnya, and Tirta Nada, "Digital Transformation of Public Services: Challenges and Opportunities for E-Government Implementation at the Badung Regency Government Headquarters," *Journal of Social Policy and Public Administration* 1, no. 1 (2024): 1–5.
[6]Mardiasmo, *Op.Cit* , p. 27.

Management finance area in practice organization government often face various challenges that are systemic and recurring. Complexity of governance finance area No only influenced by aspects regulations, but also by factors institutional, resources Power humans, as well as system administration used in the management process income and expenditure area. Condition the show that effectiveness management finance area is very much determined by quality system supervision and integration inter-unit Work government area.

One of problem main in governance finance area is weakness system internal supervision and external. Weakness supervision This impact on low ability government area in detect potential deviation, non-conformity recording, as well as leakage income. Function inadequate supervision running optimally causes principle caution in management finance area No can implemented in a way maximum, so that open room occurrence inefficiency fiscal.

Practice manual administration that is still used in part of the management process finance area participate become factor inhibitor efficiency system. Manual mechanism in recording, collection and reporting finance tend need longer time, vulnerable to error humans, as well as not enough support real -time data integration. In perspective law economy, conditions the show existence inefficiency in allocation source Power administrative matters that should be can optimized through utilization technology information.

Lack of accountability in management finance the area also becomes issue important things that influence quality of governance governances. Accountability require every management process finance can accountable in a way administrative, legal, and moral to public. Weakness system reporting and lack of transparency information finance area can lower level trust public to government area as well as reduce legitimacy policy fiscal applied.

Condition the show that management finance area Not yet fully reflect governance principles good governance. The principle of good *governance* demands existence system transparent, accountable, effective and efficient government in every aspect organization government.[7] Transparency require openness information public related management finance area so that it can accessed and monitored by the public.

Accountability become demanding principle existence accountability on every policies and usage budget public. Without strong accountability, management finance area potential deviate from objective initially that is increase welfare society. Efficiency become indicator important in evaluate to what extent the

[7] *Ibid* , p. 30.

source Power public managed optimally for produce benefit as much as possible for public with minimal [8]costs.

Challenge the show existence gap between principle normative *good governance* with reality empirical management finance area. The gap This push the need for systemic reform in governance finance areas, including through digitalization system management income area. Digital transformation is seen as one of the instruments important in strengthen transparency, increasing accountability, as well as create efficiency in management finance area.

Changes in governance government area in One decade final show shift significant going to system administration based technology information. Bureaucratic reform driven through draft *e-government* put digitalization as instrument main in increase quality service public at a time strengthen accountability organization government. Transformation This No only nature technical-administrative, but also reflects change paradigm in management finance public from manual system based document physique going to digital system based on integrated and real-time [9]data.

Although digitalization retribution area own various potential benefits, implementation Still face a number of constraints of a nature structural and technical. Limitations digital infrastructure is one of the obstacle main, especially in areas that have not been own system stable internet network, device adequate technology, as well system information integrated finance. Limitations infrastructure this because implementation digitalization No can walk optimally and evenly across all management unit retribution area.

Readiness source Power man apparatus government the area also becomes factor important thing that determines success implementation digitalization. Transformation from manual system to digital systems demand ability adequate technical in operation applications, data management, and understanding to system information finance area. The low digital literacy in some apparatus can hinder effectiveness implementation policies, even potential cause occurrence error in financial data management.

System integration inter-organizational device area become challenges that are not lost important in implementation digitalization retribution system finance the ideal area requires existence integration between various applications and platforms used by each device area. Unintegration system cause data fragmentation, duplication recording, as well as difficulty in do analysis fiscal in a

[8] Syabran Jabar and Aldri Frinaldi, "Accountability and Transparency in the Perspective of State Administrative Law," *Gudang Jurnal Multidisciplinary Ilmu* 2, no. 12 (2024): 720–28.
[9] Muhammad Firman, Maulina Fauziana, and Jihan Nur, "Digital Transformation of Governance in Sukaluyu Sub-District, Bandung City," *National Conference on Administrative Science 7.0* , 2023, 393–400.

way comprehensive.[10] Condition this is the end can reduce effectiveness taking decision data -based in management finance area.

Implementation digitalization retribution the region also demands existence adjustment adequate institutional arrangements so that the system can walk in a way sustainable. [11] Change system No only concerning aspect technology, but also includes change culture Work bureaucracy that has been This used to with manual pattern. Without existence commitment strong institutions, digitalization potential only become formality administrative without give impact significant to improvement performance fiscal area.

Condition the show that digitalization retribution area is multidimensional policies, because No only related with aspect technology, but also includes aspect law, economics, institutions, and resources Power human. Effectiveness policy it really depends on the ability government area in integrate all over aspect the in a way simultaneous in One governance system integrated finance.

Economic law developer as approach analytical that places law No solely as a norm that is arrange behavior, but also as functioning instruments for direct behavior economy going to efficient and equitable conditions. In perspective this, law understood own relatedness close with policy public and market mechanisms, in particular in context allocation source Power limited public. The law does not only play a role as tool control social, but also as device institutional determinants How source Power economy managed, distributed, and utilized optimally.

Approach law economy emphasize importance efficiency in every policy public, including in management finance area. Efficiency in context This No only interpreted as savings costs, but also as ability system laws and policies produce maximum output from the available input. In management retribution area, principles efficiency becomes size main evaluate to what extent the policy fiscal capable increase reception area without cause burden excessive administrative.

Digitalization retribution area in perspective law economy No can understood only as transformation technology administrative, but rather as form engineering institutional *engineering* which aims repair performance system fiscal area. Digital transformation changes method government area collects, record and manage income retribution with reduce role manual interactions that have been This become source inefficiency and potential deviation. Digital systems allow formation mechanism supervision automatic strengthening financial data integrity area.[12]

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[10] *Ibid.*
[11] *Ibid.*
[12] https://djpk.kemenkeu.go.id/?p=42605 , accessed on April 26, 2026.

Effectiveness fiscal be one of dimensions main in analysis law economy to digitalization retribution area. Effectiveness fiscal No only measured from size improvement Regional Original Income (PAD), but also from to what extent the system collection capable optimize potential income during This Not yet cultivated in a way maximum. [13]In the context of this, digitalization plays a role in expanding the mandatory database retribution, increase compliance payments, as well as reduce leakage income consequence weakness manual system.

Optimization income area is implications direct from implementation principles law economy in policy fiscal. The digital system allows government area do mapping potential retribution in a way more accurate, monitor realization reception in real time, as well as do evaluation policy data- based. Conditions This strengthen ability fiscal area in support financing development and services sustainable public.

Dimensions justice in distribution service the public also becomes aspect important in perspective law economy. Justice No only interpreted as similarities treatment in collection retribution, but also as proportional access to service public financed by revenue region. Digitalization retribution must ensure that system collection No create exclusion social, especially for group society that has limitations access to technology. In terms of this, law economy demand existence balance between efficiency system and justice social in implementation policy public.

2. Research Methods

Study This adopt method juridical empirical, namely A approach in study law that analyzes regulation existing laws and relate them with conditions that occur in the field. Approach This No only focus on the analysis of legal norms (law in book), but also on application law in life society (law in action).[14] Approach This combine analysis normative to regulation legislation that regulates digitalization retribution area with study empirical to implementation policy in the field. Empirical data obtained from practice implementation system digitalization levies in the Regency Jepara, especially at BPKAD as actor main manager finance area, so that can seen suitability between rule law with reality implementation. Approach juridical empirical in study This used evaluate effectiveness digitalization retribution area in increase efficiency fiscal and transparency finance area. Analysis No only focus on aspects legality policy, but also on the impact real implementation digital systems against performance management Local Original Income and change pattern Work institutions in the environment government area. Specifications study This is descriptive analytical, which aims serve description in a way

[13] Andi Ahmad and Marsulin Rosadi, "Effectiveness of the Land and Building Acquisition Tax Digitalization Policy in the Special Region of Jakarta Province," *Syntax Literate: Indonesian Scientific Journal* 10, no. 11 (2025): 9290–97.
[14] Bambang Sunggono, *Legal Research Methodology* (Jakarta: Raja Grafindo Persada, 2016), p. 42.

systematic, factual, and precise about facts as well as relation between the phenomenon being studied, while analyze it in accordance with provision existing laws. Research descriptive No just describe the existing situation, but also describes as well as explain in a way detailed about issues being researched in order to be able to obtained comprehensive understanding. [15] In context study this, specifications descriptive analytical used describe and analyze implementation digitalization retribution areas in the Regency Jepara, in particular in relation with improvement efficiency fiscal and transparency finance area. Analysis done to empirical data in the field which is then associated with provision the laws that govern management finance area, so that can seen suitability between legal norms (*law in books)* and practice implementation (*law in action)*. Approach this also allows researchers identify various problems, obstacles, and factor supporters in implementation digitalization retribution area. In addition, the analysis descriptive analytical give room evaluate effectiveness role of the Management Board Regional Finance and Assets (BPKAD) in manage system retribution digital- based, so that can formulated evaluation as well as recommendation relevant policies with principles law economy, efficiency fiscal and transparency finance area. Research law This use approach juridical empirical, so that the type of data used includes primary data as main data and secondary data as supporting data. Use second this type of data intended get comprehensive overview about the problem being researched, both from aspect normative and from reality implementation in the field.[16]

3. Results and Discussion

3.1. Effectiveness of Digitalization Regional Retribution in Increase Efficiency Fiscal as well as Transparency Regional Finance in the Regency Jepara in Economic Law Perspective

Retribution area is levies imposed by the government area to private individuals or body as payment on service or giving permission certain which are special provided by the government area. Retribution own characteristics main in the form of reciprocal relationship, namely there is benefit directly received by the obligor retribution as reward on payments made.[17] With thus, the levy No nature force in a way general like taxes, but rather nature compensatory Because related direct with service or facility certain provisions provided by the government area.

Effectiveness digitalization retribution areas in the Regency Jepara in perspective law economy can understood as ability system laws and policies fiscal area in change mechanism management retribution from manual system becomes system based more electronics efficient, transparent, and accountable.

[15] Gunardi, *Textbook of Legal Research Methods* (South Jakarta: Damera Press, 2022), p. 3.
[16]Bambang Sunggono, *Op.Cit* , p. 40.
[17] Marihot Pahala Siahaan, *Regional Taxes and Regional Levies* (Jakarta: Rajawali Pers, 2022), p. 35.

Transformation This No only dimensionless technical administrative, but also a form engineering institutional *engineering* in frame increase performance fiscal area. Within the framework law economy, change This analyzed based on principle efficiency allocative, efficiency operational, as well as subtraction cost transaction in management income area.[18]

System collection retribution basically manually is mechanism administration reception areas where work is carried out through conventional processes without support technology information integrated. [19]In the system This is the process of collecting, recording, depositing and reporting reception retribution done in a way directly by the officer collector with use document physical, such as tickets, payment notes, books administration, as well as manual reports. Manual systems generally put apparatus field as actor main in the acceptance process area so that all over activity administration relies heavily on accuracy and integrity officer collector.

In perspective law economy, manual systems tend to cause cost higher transaction *costs* tall Because need use source Power administration in a way big, good in form power work, distribution documents, supervision field, as well as the process of recapitulating revenue data area. [20]In addition, the manual system also causes slowness current information fiscal because of the acceptance data No can obtained in a way *real time* and must through the administrative process tiered before until to agency manager finance area.

In a way theoretical, system manual administration also has weakness in aspect transparency and accountability. The absence of system recording electronic causing the monitoring process to transaction reception area become less than optimal.[21] Condition the can open opportunity occurrence error recording, manipulation administration, delays deposits, as well as leakage reception area. Therefore that, in governance concept modern finance, manual systems are considered not enough capable support principles efficiency, transparency, and good governance in management finance area.

Based on results interview study with staff manager reception area at the Regency BPKAD Jepara, before its implementation system digitalization retribution area, mechanism collection levies in the Regency Jepara Still done manually on some sector service public, in particular market and service fees certain others. Officer

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[18] Muhammad Ikbal Salman, "Analysis of the Effectiveness of Budget Efficiency Policy: A Review," *Journal of Economics Development Research* 1, no. 2 (2025): 68–72.
[19] Noor, Munawwarah, and Handayani, *loc.it* .
[20] *Ibid.*
[21] Pramandyah Fitah Kusuma, "Systematic Literature Review and Simple Meta-Analysis: The Effect of Accountability on Local Government Financial Management," *INCOME: Journal of Accounting and Finance* 7, no. 1 (2026): 96–105.

collector retribution do billing in a way direct to must levies in the field with use ticket or proof payment physique as tool administration reception area.

Interview results with staff manager reception area at the Regency BPKAD Jepara show that manual system causes the recording process reception area walk relatively slow because of transaction data must summarized moreover formerly in a way daily and monthly before reported to agency manager finance area. In addition, the reporting process Still done in a way tiered from officer field to the relevant OPD before Finally delivered to BPKAD as manager administration finance area.

According to results interview with apparatus manager retribution areas in the Regency Jepara, manual system also causes various constraint administrative, such as delay reporting, differences in recorded data field with report administration, as well as difficulty do supervision transaction in a way directly. Condition the causes the process of monitoring acceptance area Not yet can done optimally because information finance area No available in real time.[22]

Based on results interview with a number of must levies in the Regency Jepara, payment cash made in a way direct to officer field assessed Still not enough practical and frequent cause uncertainty administration if proof payment is lost or no recorded with good. Condition This show that manual system not yet capable give certainty administration and efficiency service public optimally. [23]

In perspective law economics, practice management retribution manually in the Regency Jepara before digitalization show that system administration reception area Still face problem efficiency fiscal and transparency finance. The height dependence to manual administration causes cost operational collection relatively large and oversight to current reception area become not enough effective. Therefore that is, digitalization retribution area viewed as need important repair weakness system conventional the. [24]

Based on results interview with staff manager reception area at the Regency BPKAD Jepara, conditions empirical management retribution area before its implementation system digitalization Still dominated by mechanisms manual administration in the collection, recording, and payment processes reporting reception area. System the show that management retribution area at the time That Not yet supported by the system information integrated and real-time finance, so that the administration process reception area still very dependent on

[22]Interview Results with Management Staff Regional Revenue at the Regency BPKAD Jepara on May 10, 2026.
[23]Results of Interviews with Jepara Regency Retribution Payers on May 10, 2026.
[24]Results of Interviews with Regional Revenue Management Staff at the BPKAD of Jepara Regency on May 10, 2026.

the mechanism conventional and factors man in its implementation. [25]Research result show that condition management retribution area before digitalization in the Regency Jepara in a way general marked by several characteristics main, namely:

1) mechanism collection levies that are still based officer field;

2) system payment cash direct from must retribution to officer collector;

3) recording transaction use manuals and physical notes; and

4) Not yet existence integration system administration inter-device area in management reception area.

Fourth condition the show that system management retribution area before digitalization Still face various problem administrative, especially in aspect efficiency fiscal, transparency reception area, and effectiveness supervision finance area. In perspective law economy, conditions the reflect Still height cost transaction administration (*transaction costs)*, low efficiency information, as well as weakness integration institutional in management income area. For understand condition empirical the in a way more deep, then need described a number of aspect main in system management retribution area before digitalization as following:

a. Mechanism Voting Based Field Officer

In a way general, system collection retribution based officer field is mechanism conventional where the officer do billing direct to must retribution in accordance type managed services. System This Lots used before its implementation administration digital- based.[26]

Based on results interview with staff manager reception area at the Regency BPKAD Jepara, before digitalization implemented, collection retribution Still done in a way directly by the officer field with use ticket or physical note as proof payment system the applied to several sectors, such as market and parking fees.

b. Payment Cash Direct from Mandatory Retribution

In a way general, payment cash is system conventional where it is mandatory retribution deliver payment in a way direct to officer collectors in the field. System This assessed simple, but the entire administrative process Still done manually. [27]

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[25] *Ibid.*
[26] Nurbiah Tahir Rezha Guspiana Sari, Muhlis Madani, "Strategic Ways to Increase the Cobalang Market Levy in Barombong District to Increase the Original Regional Income of Gowa Regency," *Journal Unismuh* 5, no. 2 (2024).
[27] Rezha Guspiana Sari, Muhlis Madani.

Based on results interview with staff manager reception area at the Regency BPKAD Jepara, before digitalization applied, payment retribution Still done in a way cash and then deposited in a way gradually to the regional treasury through treasurer reception device area.

c. Recording Use Manual Book and Physical Notes

In a way theoretical, recording administration reception area is part important in supervision and accountability finance area. Before development digital system, recording transaction retribution generally done manually using book administration and physical notes.

Based on results interview with staff manager reception area at the Regency BPKAD Jepara, all over transaction retribution before digitalization Still noted manually and summarized in a way periodically before reported to BPKAD.

d. Lack of System Integration Between Regional Devices

In a way general, integration system administration finance area required For support management reception effective and data - driven regions. Integrated system allows exchange information done in a way fast and real time between devices area.

Based on results interview with staff manager reception area at the Regency BPKAD Jepara, before digitalization applied, each device area manager retribution Still use system administration different and not yet connected direct with system finance area at BPKAD.

Based on results interview with staff manager reception area at the Regency BPKAD Jepara, pattern administration and reporting finance retribution area before digitalization Still manual, hierarchical, and not yet based on real-time data. Recapitulation reception done in a way daily and monthly by each management unit use manual recording. [28] Condition the cause information finance often experience delay so that government area Not yet can monitor reception area in a way fast and accurate.

According to results interview the reporting process done in a way tiered start from officer field, service technical, to BPKAD as manager finance area. Mechanism This need a relatively long time because every stages Still use manual and document verification physical. As a result, the process of consolidating the receipt data area become not enough efficient and frequent cause administrative data discrepancy. [29]

[28]Results of Interviews with Regional Revenue Management Staff at the BPKAD of Jepara Regency on May 10, 2026.
[29] *Ibid.*

interview results also show that manual system causes height potential leakage retribution Because transaction cash No can monitored in a way direct through system electronic. Supervision to transaction retribution Still limited so that government area experience difficulty in ensure suitability between potential and realization Regional Original Income (PAD). [30] Condition the exacerbated by the height risk of human error in recording administration as well as dependence on documents vulnerable physical is lost or damaged.

manual system also has an impact on low transparency and accountability management finance area because of the acceptance data No available in real time and difficult tracked in the audit process. Based on results interview, for overcome various constraint the government area do strengthening reporting periodic, arrangement archives administration, improvement coordination inter-device area, as well as routine monitoring of the collection process retribution. However Thus, the steps the Not yet capable overcome root problem Because the whole process is still system dependent manual administration that has not been integrated digitally.

Condition the Then push Government Regency Jepara do transformation digitalization retribution area as part from implementation System Government Electronic Based (SPBE), bureaucratic reform finance area, as well as strengthening Electronic Transaction Government (ETPD). Based on results interview with BPKAD Regency Jepara, digitalization retribution viewed as step strategic increase efficiency fiscal, transparency reception area, as well as strengthen supervision management Regional Original Income (PAD) based on integrated digital system.

Digitalization retribution area is a transformation process system collection, payment, recording, reporting and supervision retribution area from manual mechanism becomes system based technology information and electronics.[31] Digitalization This done through implementation e- retribution application, non-

3.2. Development Formulation Digitalization Regional Retribution in the Future for Strengthen Efficiency Fiscal and Transparency Regional Finance in the Regency Jepara

Development digitalization retribution areas in the future come is need strategic in system management finance modern area. Development technology information and communication has push change big in governance administration government, including in management income regional government area sued For capable adapt system administration finance with digital developments so that services public can walk more effective, efficient,

[30]Results of Interviews with Regional Revenue Management Staff at the BPKAD of Jepara Regency on May 10, 2026.
[31] Noor, Munawwarah, and Handayani, *Op.Cit.*

transparent, and accountable. In the context of Regency Jepara, digitalization retribution area No only understood as innovation administrative, but also as part from governance reform fiscal area based technology information.

Digital transformation in administration government is consequence from development draft *digital government* and systems Government Electronic Based (SPBE). Modern government places technology information as instrument main in increase quality service public and effectiveness management state administration. [32]In the field of finance region, digitalization become instrument important speed up the administrative process reception area, improve accuracy recording transactions, as well as strengthen supervision fiscal area in a way *real time.* Therefore that, development system digitalization retribution area become needs that are not can avoided in modernization government area.

Apart from being driven by developments technology, urgency development digitalization is also related with need strengthening efficiency fiscal area. Retribution area is one of the source Regional Original Income (PAD) which has role important in support financing organization governance and development area. However in practice, manual systems often cause various problem like height cost administration, delays recording acceptance, weakness supervision, as well as potential leakage retribution. Through system digitalization, government area can reduce cost transaction administration, speeding up the collection process, and increase effectiveness management reception area.

In context Regency Jepara, implementation digitalization retribution area has show development positive, but Still found various weakness systems that require development more continue. Some obstacle like limitations digital infrastructure, not yet optimally integration inter -OPD, inequality digital capabilities of the apparatus, and the low literacy digital payments for the community show that system digitalization Still need strengthening in a way institutional and technical. Therefore that, is necessary formulation development system more digitalization comprehensive so that the goal improvement efficiency fiscal and transparency finance area can achieved optimally.

Development digitalization retribution areas in the Regency Jepara in the future come need directed at the formation of system administration reception more areas integrated, modern, and based technology information. Formulation development the No only focused on use digital applications, but also includes strengthening regulation, integration institutional development system supervision, and improvement capacity source Power humans, namely:

1) Strengthening regulations digitalization retribution area. Clear regulations required as base law implementation system administration reception based

[32]https://www.komdigi.go.id/transformasi-digital/pemerintahan-digital, accessed on May 12, 2026.

Electronic Government area need compile regulations technical regulations mechanism digital payments, integration of receipt data area, standard operational system *e- retribution,* as well as supervision non- cash transactions. Harmonization regulations inter -OPD is also important carried out so that implementation digitalization can walk in a way synchronous and have certainty administration.

2) Development system *e- retribution* integrated become need main in support effectiveness management reception area. System digitalization in the future need directed at integration all over sector retribution area to in One system administration integrated. The integration covers system payment, recording transactions, reporting acceptance, to financial monitoring area in real time. With the existence of a single acceptance database regional government area can obtain more fiscal data accurate and simplifies the monitoring process administration finance area.

3) Strengthening system non- cash payments are also becoming part important in formulation development digitalization retribution regional government area need expand use of QRIS, mobile banking, virtual accounts, and various instrument payment electronic others throughout sector service retribution area. Development system digital payments aim reduce transaction cash during This potential cause leakage administration and irregularities reception area.

4) Development system digital surveillance is necessary done For strengthen transparency and accountability management finance area. System supervision based electronic can done through digital audits, automatic monitoring transaction reception regions, and the use of integrated real-time financial dashboards with BPKAD system. Digital monitoring helps speed up the evaluation process fiscal and simplify detection early to potential deviation reception area.

Success development digitalization retribution area No only depends on technology, but is also influenced by readiness institutional government area. Therefore that, a strengthening strategy is needed institutions and digital infrastructure so that the system digitalization can walk in a way effective and sustainable, namely:

1) BPKAD needs strengthened as center control regional digital fiscal. Strengthening the covers optimization function coordination inter -OPD, strengthening supervision administration reception area, as well as improvement capacity integration system finance area based technology information. BPKAD must capable become controlling institutions the entire administrative process reception area in a way centralized and real time.

2) Strengthening integration inter -OPD is also an important strategy in development digitalization retribution area. So far, the differences system administration inter-agency often become obstacle in synchronization of receipt

data area. Therefore that, the government area need create standard uniform digital administration so that all OPDs can use integrated and interconnected systems connected in management reception area.

3) Development infrastructure technology information become need main in support system more modern digitalization. Government area need strengthen internet network, server capacity, digital data security, and development stable and easy e - retribution application used. Strengthening cloud and data center systems area is also needed For support receipt data storage area in a way safe and integrated.

4) Security cyber also becomes very important aspect. Therefore that, the government area need develop system electronic data protection and security digital transactions for prevent data leaks and disturbance to system administration finance area. Strengthening cyber security becomes part important in guard trust public to system digitalization reception area.

Government area need increase digital competence of civil servants through training administration digital finance, operations e- retribution application, and strengthening ability technology information. Apparatus government must capable understand system digitalization No only from aspect technical, but also from governance perspective administration modern public based transparency and accountability.

In addition to the increase competence technical, strengthening culture digital work in bureaucracy also becomes need important. Transformation from manual to digital systems require change pattern thought and culture administration government. Apparatus government area must capable adapt self with system Work more electronics fast, transparent, and data -driven.

Development digitalization must also be involving public through education and outreach programs digital payments. Government area need increase literacy digital finance for the community to be mandatory retribution capable use system payment electronic in a way independent. Mentoring use digital services are also needed, especially for society that still used to use system payment cash. In addition, the government area need strengthen collaboration with party external like institution banking, providers digital technology, and the Acceleration and Expansion Team Regional Digitalization (TP2DD). Collaboration the important for support development system digital payments, strengthening infrastructure technology, as well as acceleration implementation digitalization retribution area in a way comprehensive.

In perspective theory effectiveness law, development digitalization retribution the area must also notice strengthening substance law, structure institutional and cultural law public and apparatus government regions. Strong regulations, integrated institutions, and culture good digital administration become factor main in support success system digitalization retribution areas in the Regency Jepara.

4. Conclusion

Effectiveness Digitalization Regional Retribution in Increase Efficiency Fiscal as well as Transparency Regional Finance in the Regency Jepara in The Economic Law Perspective can concluded that implementation system *e- retribution* has contribute in increase efficiency administration finance area through acceleration of the acceptance process, reduction cost transactions, as well as improvement accuracy recording Local Original Income (PAD). Digitalization also strengthens transparency and accountability Because every transaction recorded in a way electronic and can monitored in real time through system integrated. However, the effectiveness the Still Not yet completely optimal because Still there is obstacle in the form of limitations infrastructure technology, inequality capacity source Power humans, as well as Not yet maximum integration system between OPDs. Although thus, in a way overall digitalization retribution areas in the Regency Jepara has show positive direction in realizing governance finance more areas efficient, transparent and accountable in accordance principles law economy and *good governance. The role of the* Management Body Regional Finance and Assets (BPKAD) in Implementation Digitalization Regional Retribution in the Regency Jepara can concluded that BPKAD has role central in the process of transformation management retribution area digital- based, both as formulator policy, coordinator system inter -OPD, supervisors fiscal, as well as controller transparency and accountability finance area. Through his role said, BPKAD ensures implementation *e- retribution* walk in a way integrated through implementation system non- cash payments, financial data integration area, as well as monitoring of revenue in real time. Apart from that, BPKAD also plays a role in strengthen digital infrastructure, improving capacity source Power man apparatus, as well as do coordination across OPDs to create synchronization system management income area. Although in implementation Still there is obstacle in the form of limitations technology, human resources, coordination institutions and literacy community, BPKAD remains make an effort do various strategies and solutions optimize implementation digitalization retribution area. In terms of Overall, the role of BPKAD shows significant contribution in support realization of governance finance modern, efficient, transparent and accountable regions in the Regency Jepara.

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