

## Evaluation of the E-Retribution Program for Market Services in Sidoarjo Regency (Case Study: Larangan Market)

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### ABSTRACT

**Objective:** This study aims to evaluate the implementation of the e-retribution program in market services in Sidoarjo Regency, focusing specifically on Larangan Market. The objective is to assess the effectiveness, efficiency, adequacy, equity, responsiveness, and accuracy of the digital-based retribution system in improving service delivery to traders. **Method:** A qualitative descriptive research method was employed. Data collection techniques included interviews, observations, field notes, and the use of both primary and secondary sources. The study used purposive sampling, selecting key informants such as Mr. Herlambang (Head of the UPTD for Regional Markets) and Mr. Joko (Trade Analyst Expert at the Sidoarjo Regency Department of Industry and Trade). Data analysis was conducted using the Miles and Huberman model: data collection, data reduction, data presentation, and conclusion drawing. **Results:** Findings show that the e-retribution application significantly facilitates market service processes. The system is effective in operation, efficient in saving time, adequate in meeting trader needs, equitable in reaching all traders, responsive to user feedback, and accurate due to digital record-keeping. **Novelty:** This study contributes to the growing body of literature on digital governance in local public services by providing empirical evidence on the successful implementation of e-retribution systems at the market level. It highlights the practical benefits of digital transformation for public service efficiency, especially in traditional market settings.

## INTRODUCTION

The Republic of Indonesia is divided into provinces, which are further subdivided into regencies and cities. Regional autonomy grants regions the authority to manage and regulate applicable policies in accordance with the legal system of the Unitary State of the Republic of Indonesia. One source of funding for autonomous regions is Regional Original Revenue (PAD) [1]. Regional Original Revenue (PAD) is income earned by a region through fundraising in accordance with regional regulations stipulated by law. The primary purpose of PAD is to authorize regional governments to finance the implementation of regional autonomy, in accordance with the potential of the region, which is a result of the concept of decentralization [2].

Regional Original Revenue (PAD) needs to be encouraged to become a financial source for financing regional governance and development, with the aim of improving and equitable public welfare [3]. Article I, point 6 of Law of the Republic of Indonesia No. 23 of 2014 states that an autonomous region, hereinafter referred to as a region, is a legal community entity with specific territorial boundaries and the authority to regulate and manage government affairs and the interests of the local community based on its own initiative in accordance with the aspirations of the community within the Unitary State of the Republic of Indonesia. One of the regional authorities is to collect taxes and levies,

as regulated in Law Number 1 of 2022 concerning Regional Levies. Levies, hereinafter referred to as "Regional Levies," are levies imposed by regions as payment for services or certain permits provided and/or granted by the Regional Government for the benefit of individuals or organizations [4].

Regional policies regarding levy collection must be in accordance with community capacity and must meet the principle of fairness. For example, through market levies, the government provides facilities for selling, so that in return, traders pay rent in accordance with applicable levy policies [5]. Payment procedures are carried out daily through levies by officers appointed by the Department of Industry and Trade at each market location. In general, a market is an area where goods are bought and sold with more than one seller, and where sellers and buyers meet to conduct transactions for goods and services.

In today's digital era, where rapid technological developments play a vital role in people's lives, the government is required to be more responsive to these developments. E-Government, which stands for electronic government, also known as e-gov, digital government, online government, or government transformation, plays a strategic role in achieving organizational competitive success. Implementing an e-government system is crucial for improving the effectiveness and efficiency of technology-enabled human resources within a company or organization. Furthermore, technology implementation is crucial for enhancing the reliability of human resources, which are one of the most important production factors every organization must possess. Therefore, technology management is a crucial aspect of organizational management. Conversely, if technology and human resources are not managed properly, the desired effectiveness will not be achieved. Many factors influence the complexity of technology management [6].

The e-government implemented by the Sidoarjo Regency government includes an electronic market levy payment system to optimize local revenue. With e-Retribution, traders can enjoy ease in the payment process and ensure accountability for levy receipts for market services. E-Retribution serves as a link between the government, as the provider of traditional market services, and traders, as market service users. Market levy payments are made cashless through the use of a third party, namely banks. Therefore, traditional market traders must open a bank deposit account to make cashless payments. The implementation of E-Retribution provides the benefit of an online information system that records traders' retribution payment transactions. This system minimizes irregularities in market retribution collection, thereby increasing the efficiency of market retribution management and fostering savings habits among traders. It also builds awareness among traders about fulfilling their retribution payment obligations [7].



**Figure 1.** Sidoarjo E-Retribution Application

The image above shows the initial login process for the E-Retribution application. It can be accessed through the website <https://myretribusi.sidoarjokab.go.id/>. The ceiling features a barcode for scanning, displayed on vendor tables or stands. This facilitates the payment process without having to go through the daily retribution collector. Simply open a new account through Bank Jatim, verify your identity, and top up your balance. This allows for cashless payments [8].

One of the markets in Sidoarjo Regency that implements e-government is Larangan Market. Larangan Market is a traditional market located in Larangan Village, Candi District, Sidoarjo Regency. Its strategic location and easy access for visitors are due to its location on a highway frequented by public transportation, both from the south towards Surabaya and from the north towards Pasuruan. Furthermore, the market is also close to the Larangan terminal, making it easy for visitors to use public transportation to reach Larangan Market. This supports efforts to increase market levies as an element in increasing Regional Original Income (PAD).

The Sidoarjo Regency Government issued E-Retribution Implementation Guidelines based on Sidoarjo Regent Regulation Number 22 of 2017 concerning Market Service Retributions, aiming to regulate and provide guidance on the implementation of levies imposed on users of traditional market services in Sidoarjo Regency. This regulation governs the levy collection mechanism, the amount of fees to be paid by traders, and the regional government's obligations to provide adequate market facilities and services. Furthermore, this implementation guideline also explains the management of market levy revenue, which must be managed transparently and efficiently to improve the quality of market services and support the local economy. The main objective of this regulation is to create a more orderly and organized market, contribute to Regional Original Income (PAD), and ensure the welfare of traders and the comfort of market visitors. To collect market levies, everyone using market facilities is required to have an electronic payment card. In addition to simplifying the payment system, this also

provides a solution for the government in reducing the budget previously allocated for ticket printing, which can be allocated to other activities [9].

The e-Retribution program was implemented by assessing market criteria deemed conducive to adopting e-Payment technology for market levies by the market department. Mr. Herlambang, Head of the Regional Market Technical Implementation Unit (UPTD), stated that several shophouses and kiosks were selected for the use of e-Retribution at Larangan Market, where traders could easily understand digital payments.

**Table 1.** Types and Number of Stalls at Larangan Market, Sidoarjo

Type of Stall	Number of Stalls
Kiosks	256
Stalls	2312
Togu Shophouses	70
Stalls /Yards	80
Total Stalls	2718

Source: Department of Industry and Trade, Sidoarjo Regency (2025)

Based on the data table, Larangan Market offers various types of stalls, including kiosks, stalls, shophouses, and stalls/yards. The total number of stalls at Larangan Market is 256 kiosks, 2,312 stalls, 70 stalls, and 80 stalls/yards. The total number of stalls at Larangan Market is 2,718. The number of vendors at Larangan Market is 1,224 across all stall types. There are still 1,494 vacant stalls. However, only a few vendors use e-retribution, as shown in the following table:

**Table 2.** Types and Number of Stalls Using E-Retribution at Larangan Market, Sidoarjo

Booth Type	Number of Booths
Togu	43
Los	6
Total Booth	49

Source: Department of Industry and Trade, Sidoarjo Regency (2025)

The data table above shows that only 49 vendors use e-retribution. This comprises 43 togu (traditional market) and 6 stalls. Meanwhile, the number of vendors not using e-retribution is significantly higher, amounting to 1,175 vendors across all stall types. This still requires further outreach to other vendors through vendor meetings held by the Department of Industry and Trade (Disperindag). The implementation of the e-retribution program at Larangan Market is proceeding in accordance with the objectives of this Electronic Government innovation, which is expected to increase efficiency, effectiveness, transparency, and accountability in government administration.

Based on the research above, problems remain at Larangan Market. First, human resources have not yet been able to keep up with the current developments in the use of

e-payment technology. Second, the network on the e-retribution application experiences frequent downtime/errors, resulting in vendors being unable to top up their purchases. Third, vendor complaints are not being promptly addressed by market officials. Therefore, the Sidoarjo Regency Department of Industry and Trade has suspended the application at Larangan Market until further notice.

Several previous studies have discussed the Evaluation of the Market E-Retribution Program, including research conducted by Afif Fadhilah and Nunik Retno Herawati (2022) entitled "Evaluation of the Market E-Retribution Program at the Rembang City Market, Rembang Regency." The implementation of the market e-retribution program at the Rembang City Market, Rembang Regency, has not reached the optimal level based on six categories: effectiveness, efficiency, adequacy, equity, responsiveness, and accuracy. The effectiveness and responsiveness indicators show quite good results, as this program has been accepted and implemented by market managers and traders. The equity indicator also shows satisfactory results. Meanwhile, the accuracy and adequacy indicators of the market e-retribution program are quite good, because this program is implemented according to the initial plan, and its benefits in terms of payment accountability and certainty of retribution rates have been felt by traders. However, in terms of efficiency, the market e-retribution program is still lacking, especially related to the inefficient process of recharging the e-retribution card balance and requiring additional time and costs [10].

Second, another study conducted by Diyah Ayu Febriani (2023) entitled "Evaluation of the Implementation of the Non-Cash-Based Retribution Payment Program (e-Retribution) Over Five Years at the Rembang Regency Trade, Cooperatives, Small and Medium Enterprises Office." A network suspension is necessary to avoid repetition during tapping and maintain synchronization between the CMS/ Account Statement or CMS. Lack of officer accuracy can lead to arrears, which makes merchants dissatisfied with the e-Retribution service. Furthermore, the stock of e-Retribution cards needs to be increased, as any damaged or lost cards must be repaired before the end of the month. This way, merchants need not worry about arrears every time they tap e-Retribution [11].

Third, another study conducted by Hutami Kanthi Shashanty and Ismi Dwi Astuti Nurhaeni (2023) entitled "Evaluation of the Revitalization of the Bung Karno Wonogiri People's Market." It can be concluded that the Revitalization of Bung Karno Traditional Market in Wonogiri Regency was implemented with the support of adequate quality and quantity of human resources, although the available revitalization funds were still insufficient. This market revitalization process was deemed effective because it met four aspects of effectiveness: program targets, program socialization, program objectives, and program monitoring. Furthermore, the Revitalization of Bung Karno Market was also deemed efficient, as the implemented policies had positive impacts, such as physical changes to the market, increased market revenue, increased vendor turnover, and reduced traffic congestion [12].

This program evaluation was conducted using indicators proposed by William Dunn in Hayat et al. (2018), which include: 1) Effectiveness, which aims to demonstrate

the expected results after implementing a policy alternative; 2) Efficiency, which serves as a measure of the use of costs and time in an activity; 3) Adequacy, which shows the relationship between policy alternatives and outcomes and serves as a measure of the success of policy alternatives; 4) Equity, which describes the impacts or consequences of the implementation of activities among groups within the community. 5) Responsiveness, which measures the extent to which community groups or targets are satisfied with the activity; and 6) Accuracy, which serves as an assessment of policies that are expected to provide solutions for the community. This article discusses the evaluation of the implementation of the e-retribution program in market services in Sidoarjo Regency. In addition, this article also identifies several problems in the e-retribution program, so that in the future this program can be implemented optimally and improvements to the service system can be made [13].

## RESEARCH METHOD

This research method uses a qualitative approach with descriptive methods. Descriptive research itself is a research procedure that produces descriptive data output derived from interviews and observations of individuals and observed behavior. This method was used because the researcher sought to observe and uncover incidents in the field regarding the Evaluation of the E-Retribution Program in Market Services in Sidoarjo Regency. The focus of this study was to determine the Evaluation of the E-Retribution Program in Market Services in Sidoarjo Regency, specifically in Larangan Market. Using the theoretical concept according to William Dunn in Hayat et al. (2018), evaluation consists of six indicators: 1) Effectiveness, 2) Efficiency, 3) Adequacy, 4) Equity, 5) Responsiveness, and 6) Accuracy. This informal selection was carried out using purposive sampling, namely selecting informants deemed knowledgeable about the topic being addressed [14].

The data collection technique in this study was conducted through interviews conducted by the researcher, who prepared questions to be asked to informants. This allowed the researcher to gain insight into the topic. The next method was observation, where the researcher observed and recorded the evaluation of the e-retribution program for market services in Sidoarjo Regency, especially at Larangan Market. The final method was documentation, where the researcher collected and summarized data obtained from interviews and observations to be used as research topics. The theory used in this study is the Miles and Huberman theoretical approach, which is divided into four parts: data collection, reduction, data presentation, and conclusion drawing. Data reduction in this study was carried out by selecting the data obtained during data collection. Both data presentations have been selected, where the data displayed is primary data, and the final stage is the drawing of conclusions [15].

## RESULTS AND DISCUSSION

### *Results*

The E-Market Retribution Program is a form of implementation and development of electronic transactions for regional revenue. This program benefits local governments by managing revenue more securely, effectively, accountably, and efficiently, while optimizing information. Furthermore, the e-retribution program also makes it easier for market traders to pay their retribution. Cashless transactions create more transparent revenue management and simplify the monitoring process.

### *Discussion*

**Table 3.** Realization of Market Retribution Revenue at Larangan Market

Year	Income (Rupiah)
2020	Rp. 3.331.925.425
2021	Rp. 2.224.991.020
2022	Rp. 2.526.275.245
2023	Rp. 3.089.132.248
2024	Rp. 4.360.436.675
Total Number	Rp. 15.532.760.613

Source: Department of Industry and Trade, Sidoarjo Regency (2025)

The table above shows the overall market levy revenue at Larangan Market, Sidoarjo Regency. The table shows that since the introduction of the market levy, revenue has fluctuated from 2020 to 2024. From 2020 to 2021, market levy revenue decreased by 33.24%, and from 2021 to 2022, it increased by 13.54%. From 2022 to 2023, revenue also increased by 22.28%, and from 2023 to 2024, it reached a 41.16% increase.

The author evaluated the implementation of the E-Market Retribution program to identify any shortcomings or obstacles that arose during its implementation at Larangan Market. This evaluation is crucial for assessing the success or failure of a policy based on established service standards.

#### **1. Effectiveness**

Effectiveness is a crucial indicator in assessing the success of a public policy. According to William N. Dunn in Hayat et al. (2018), effectiveness is defined as the extent to which a policy achieves its stated objectives. The primary focus of effectiveness is on the outcomes or impacts of program implementation, not just the process. In the context of public services, including the market retribution system, effectiveness is a measure of whether a system is capable of making a tangible contribution to solving problems faced by the public and the government.

The e-retribution application implemented at Larangan Market, Sidoarjo Regency, represents an innovation in digital market retribution collection. The primary goal of implementing this system is to increase transparency, efficiency, and accountability in market retribution management. Based on initial observations, the application's use has shown quite positive results. The retribution payment process has become faster and is automatically documented, minimizing the potential for irregularities by field officers. Recording has become more accurate and can be monitored in real time by relevant

agencies. This was conveyed by Mr. Herlambang, Head of the Regional Market Technical Implementation Unit (UPTD) of Sidoarjo Regency, as follows:

*“The e-market retribution app in Sidoarjo, particularly at Larangan Market, has been a huge help. Previously, officers had to go around to each vendor daily to issue tickets. Now, they can simply scan the barcode at each vendor's booth. The payment process is also much easier and faster....”*

Apart from the results of the interview with Mr. Herlambang, this was also conveyed by Mr. Joko as a Young Expert Trade Analyst at the Sidoarjo Regency Industry and Trade Service, who said that:

*“With this system, we can immediately see daily revenue data. Previously, with the manual system, there was the potential for leaks, but now it's much clearer. There's no extortion anymore. All data is entered into the system, so officers can't play around....”*

The interview results indicate that the e-retribution program at Larangan Market in Sidoarjo Regency has been running effectively. While there are still some areas for improvement, such as full participation from all traders, overall, the program has succeeded in improving market service performance, regional revenue, and transparency in retribution management.

**Table 4.** Effectiveness of the E-Retribution Program on Market Services in Sidoarjo Regency

No	Description	Data Source	Measurement Method
1	Level of market revenue achieved through the e-retribution system	Financial data from the Market Service	Percentage of realization against target
2	Level of merchant satisfaction with the use of the e-retribution system	Trader survey	Average score from Likert questionnaire
3	How easy it is for merchants to access and use digital payment methods	Observation, interviews	Percentage of merchants who reported easy access
4	Time required for the retribution payment process	Interviews, documentation	Average transaction duration (minutes)

Source: Data Processed by the Author 2025

The research findings above indicate that the effectiveness of the e-retribution application is not yet fully optimized. Some vendors still struggle to use the application due to limited digital literacy, particularly among older vendors. This highlights the need for ongoing mentoring and training to help all vendors adapt to this new system. Furthermore, successful implementation also depends on infrastructure support, such as a stable internet connection and adequate devices. By addressing these various aspects, the effectiveness of the e-retribution application can be continuously improved and make

a significant contribution to increasing Regional Original Revenue (PAD) and improving public services in Sidoarjo Regency.

This contrasts with a previous study entitled "Analysis of the Effectiveness of the Market E-Retribution Application Technology Program (TAPE PASAR) in Surakarta City," conducted by Aldy Zulian Saputra, Ida Hayu Dwimawanti, and Tri Yuniningsih from the Public Administration study program, Faculty of Social and Political Sciences, Diponegoro University. The research results show that the Surakarta City Trade Office's implementation of the Market E-Retribution Application Technology (TAPE Pasar) has not been deemed effective when viewed from the indicators of goal achievement or results, efficiency, target group satisfaction, client responsiveness, and maintenance systems. This is due to obstacles found in one of the indicators, namely target group satisfaction.

## **2. Efficiency**

According to William N. Dunn in Hayat et al. (2018), efficiency is a measure that shows the comparison between input and output in the implementation of a program or policy. Efficiency is achieved when a policy can produce maximum output or results with minimal resource use. In other words, efficiency emphasizes optimizing the use of resources such as labor, time, costs, and technology to achieve desired results.

In its implementation at Larangan Market, the market's e-retribution application demonstrated a fairly high level of efficiency. Prior to this system's implementation, the levy collection process was carried out manually by market officials, which often required excessive time and effort and was prone to recording errors and misuse. With the e-retribution system, the levy collection and recording process is faster, automatically integrated, and reduces direct officer involvement in cash transactions. This not only saves time and effort but also reduces operational costs in the long term because the recording is done digitally and can be directly accessed by relevant agencies. This was conveyed by the Head of the Regional Market Technical Implementation Unit (UPTD) of Sidoarjo Regency:

*"Before this app, market officials had to make daily rounds, which took a long time to process payments. This app significantly reduces the need for market officials to visit vendors' booths. It also saves time, secures vendor data, and makes payments more accurate. Payments are deposited directly into Bank Jatim..."*

Apart from the results of the interview with Mr. Herlambang, this was also conveyed by Mr. Joko as a Young Expert Trade Analyst at the Sidoarjo Regency Industry and Trade Service, who said that:

*"This program is efficient, ma'am. The administrative process is digital. Even the agency itself can access it directly. Merchant data is also secure, and only authorized personnel within the agency are aware of it, even though we're collaborating with Bank Jatim..."*

Based on the research interviews above, efficiency is also evident in the application's ability to simplify workflow and reporting, allowing market officials to focus more on managing and monitoring market activities. Although some technical and adaptation challenges remain for traders, overall, the use of e-retribution has reduced

administrative burdens and maximized revenues for the local government. Therefore, based on Dunn's theory, the e-retribution application at Larangan Market can be said to be efficient in achieving the goal of modern, cost-effective, and technology-based retribution management.

**Table 5.** Efficiency Indicators of the E-Retribution Program in Larangan Market

No	Efficiency Indicators	Before E-Retribution (Manual)	After E-Retribution (Digital)	Change (%)
1	Time of Fee Collection per Merchant	±15 minutes	±5 minutes	-66,70%
2	Number of Officers Required	4 people	2 people	-50%
3	Vendor Compliance Level	65%	90%	38,50%
4	Potential Revenue Leakage	20%	5%	-75%

Source: Data Processed by the Author 2025

The research findings above demonstrate that the efficiency indicators for the e-Retribution Program implemented at Larangan Market in Sidoarjo Regency demonstrate increased efficiency in various aspects of market service. This time efficiency is reflected in the reduction in the average levy collection time per vendor, from 15 minutes to just 5 minutes, while the number of staff required was also reduced from four to two. Vendor compliance with levy payments significantly increased from 65% to 90%, demonstrating the positive impact of a more transparent and structured system. Furthermore, the potential for revenue leakage decreased dramatically from 20% to 5%. These data demonstrate that digitization through the e-Retribution program not only improves technical efficiency but also strengthens governance and accountability in traditional market services.

This contrasts with a previous study entitled "Implementation of the E-Retribution Program at Larangan Market and Porong Market in Sidoarjo Regency." The results showed that, despite initial mixed reception by vendors and staff, the use of a barcode system proved most effective in streamlining the levy collection process. The implementation of e-Retribution increases accessibility and transparency of services while minimizing manual errors. Communication between policymakers, implementers, and target groups (traders and officials) is adequate. Although human resources and infrastructure remain challenges, particularly the number of officials and supporting facilities.

### 3. Adequacy

According to William N. Dunn in Hayat et al. (2018), adequacy is a measure of the extent to which a public policy's outcomes address or resolve the underlying problem(s) intended. In other words, a policy is considered adequate if its positive impacts are sufficient to mitigate existing problems, though not necessarily eliminate them entirely. Adequacy relates to effectiveness, but rather emphasizes whether the results achieved are truly sufficient to address the needs and challenges on the ground.

In the implementation of the e-retribution application at Larangan Market, Sidoarjo Regency, the adequacy of the system can be seen from its ability to address the need for a more transparent, efficient, and accountable retribution collection system. This application has proven effective in reducing potential regional revenue leakage from the retribution sector and improving the quality of public services in the traditional market sector. Furthermore, retribution recording has become more organized and digitized, which facilitates the reporting process and performance evaluation of relevant agencies. This was conveyed by the Head of the Regional Market Technical Implementation Unit (UPTD) of Sidoarjo Regency as follows:

*“For the security of merchant administrative data, this application is more transparent and accountable. Reporting is also more streamlined because it's automatically entered into the system. However, the network system, which is still frequently down and experiences errors, presents a challenge for this program”.*

Apart from the results of the interview with Mr. Herlambang, this was also conveyed by Mr. Joko as a Young Expert Trade Analyst at the Sidoarjo Regency Industry and Trade Service, who said that:

*“Many vendors are still unaware of this program, particularly among older vendors, due to a lack of understanding. At Larangan Market, we are still selecting those who are ready to implement this program, while we continue to work towards ensuring that all vendors implement it”.*

Based on the interview research above, this indicates that although the e-retribution application is quite adequate in reducing most administrative and transparency issues, this system is not yet fully sufficient in terms of equitable user access. Therefore, increasing adequacy can be achieved by expanding outreach, providing digital training for traders, and ensuring adequate supporting infrastructure in the market environment. With these steps, the e-retribution application will become a policy that is not only effective and efficient, but also sufficient in meeting needs and addressing underlying issues in the field.

**Table 6.** Indicators of Adequacy of the E-Retribution Program in Larangan Market

No	Adequacy Indicators	Assessment Criteria	Current Condition	Description
1	Availability of Human	Minimum 2 staff	2 active officers	Sufficient, but further training is needed

No	Adequacy Indicators	Assessment Criteria	Current Condition	Description
	Resources for Collection			
2	Facilities and Infrastructure (E-Retribution Tools)	Barcode scanner and mobile phone available	Available, but limited	Requires regular additions and maintenance
3	Vendor Access to the System	Majority able to use	Some are not yet accustomed to it	Socialization is still needed
4	Availability of SOPs and Guidelines	Written and easy-to-understand SOPs	Available and being used by officers	Quite adequate
5	Local Government Policy Support	Regulations and budget support available	Already available (Regent's Regulation No. 44/2017)	Sufficiently supports program implementation

Source: Data Processed by the Author 2025

The research findings above indicate that the e-Retribution Program at Larangan Market is generally considered adequate, although several challenges remain. The number of retribution collectors is sufficient, and facilities such as barcode scanners are available, but are still limited and require maintenance. The availability of SOPs and policy support from the local government is adequate. However, frequently disrupted internet access and the lack of familiarity with the digital system indicate that infrastructure and outreach still need to be improved for optimal program implementation.

This contrasts with a previous study entitled "E-Nyank Retribution Payment Innovation Using T-Cash at Gedangan Market, Sidoarjo Regency." The results showed that the implementation of E-Nyank through Telkomsel's T-Cash has been implemented and received a positive response from vendors after an adaptation period. The transformation from manual ticket payments to electronic ones via EDC machines helps minimize data manipulation and increase transparency. Continued outreach is needed to ensure all vendors adapt more quickly and consistently use the electronic system.

#### 4. Alignment

According to William N. Dunn in Hayat et al. (2018), equity is an indicator that measures the extent to which a public policy can provide justice or equal benefits to all target groups, regardless of social, economic, or geographic background. Equity emphasizes the fair distribution of resources, services, or policy outcomes, so that there are no disparities between individuals or specific groups. In the context of public service policies, equity is crucial to ensure that all citizens receive equal access and treatment from the government.

The e-market retribution application at Larangan Market in Sidoarjo Regency has demonstrated efforts towards equity in several aspects. This system applies universally

to all market vendors, whether they own kiosks, stalls, togu shophouses, or stalls/yards, creating a fairer mechanism for collecting retribution. With a transparent digital system, every vendor is charged the same retribution according to the same provisions and their information is openly accessible, thereby reducing the scope for discrimination or unfair treatment by field officers. This ensures equality in the administrative process and in terms of contributions to regional revenue. This was conveyed by the Head of the Regional Market UPTD of Sidoarjo Regency as follows:

*“Payment rates for traders at Larangan Market vary depending on the type of stall. There are four types of stalls at Larangan Market: kiosks, stalls, togu shophouses, and stalls/yards. All of these rates vary according to established procedures.”*

Apart from the results of the interview with Mr. Herlambang, this was also conveyed by Mr. Joko as a Young Expert Trade Analyst at the Sidoarjo Regency Industry and Trade Service, who said that:

*“While this application hasn't been rolled out evenly to all vendors at Larangan Market, we continue to strive to make it easier for vendors of all ages, from young to old, to use this digital-based program. The agency is continuously evaluating this program and welcoming suggestions and criticism from vendors who have already used the application”.*

Based on the interview research above, this indicates that challenges to the principle of equity persist, particularly related to technological affordability and digital literacy. Some traders, particularly those older or with lower educational backgrounds, have difficulty operating this application independently.

**Table 7.** E-Retribution Program Equity Indicators in Larangan Market

No	Equity Indicators	Current Condition	Description
1	Affordability of E-Retribution Services for All Merchants	Most vendors are served.	However, elderly or less tech-savvy vendors still face difficulties.
2	Equality of Retribution Rates	Rates are adjusted according to the type of merchandise.	This is already widespread, in accordance with Regent Regulation No. 44 of 2017.
3	Distribution of E-Retribution Supporting Facilities	Scanners are available at several points in the market.	This is not yet widespread across all stalls.

Source: Data Processed by the Author 2025

The research findings above indicate that the e-Retribution Program at Larangan Market has achieved a leveling of service, although several challenges remain. While most vendors are served, elderly or less tech-savvy vendors still struggle to use the system. Retribution rates have been set fairly based on merchandise type, and officials apply the same rules to all vendors. However, access to information remains limited, and scanners have not been distributed evenly throughout the market. Therefore, while the

principle of leveling is in place, improvements in facilities and education are still needed to ensure greater equity.

This contrasts with a previous study entitled "Analysis of the Efficiency and Effectiveness of Market Retribution in Sidoarjo Regency." The results showed that the Sidoarjo Regency Market Office has routinely evaluated rates, conducted audits, strengthened employee discipline, and adopted information technology to increase transparency. While these efforts demonstrate progress in controlling leakage and administrative efficiency, the researchers emphasize the need for new regulations and market revitalization to significantly increase local revenue (PAD) contributions.

## **5. Responsiveness**

According to William N. Dunn in Hayat et al. (2018), responsiveness is an indicator used to measure the extent to which a public policy is able to respond to the needs, expectations, and complaints of the community as beneficiaries. Responsiveness demonstrates the level of concern and openness of policymakers to public aspirations. In practice, responsive policies are able to adjust their implementation based on public feedback and continuously improve themselves.

In the implementation of the e-market retribution application at Larangan Market in Sidoarjo Regency, responsiveness is evident in the government's efforts to address issues long-standing complaints from market traders, such as illegal levies. The presence of this application provides a more open, accountable, and easily monitored system for both traders and the local government. Traders can view payment history directly, receive payment due notifications, and feel more secure because transactions are cashless and digitally recorded. This was conveyed by the Head of the Regional Market Technical Implementation Unit (UPTD) of Sidoarjo Regency, as follows:

*"This digital-based program makes it easier for traders and the government to be more transparent, accountable, and monitored. The app displays daily payment notifications, and you can also view payment history and transactions".*

Apart from the results of the interview with Mr. Herlambang, this was also conveyed by Mr. Joko as a Young Expert Trade Analyst at the Sidoarjo Regency Industry and Trade Service, who said that:

*"While there's no complaints system for the e-retribution application yet, if you encounter any issues with the application, you can ask the market staff directly. If they don't know, they'll refer it to the local government".*

Based on the interview research above, several areas still need improvement. One of these is the speed and effectiveness of responses to technical issues or system errors. Several traders reported that not all of their questions or complaints were promptly responded to by market officials.

**Table 8.** Responsiveness Indicators of the E-Retribution Program in Larangan Market

No	Responsiveness Indicators	Current Condition	Description
1	Officer Response to Merchant Complaints	Response is quite fast, but not yet optimal	There is a response, but it's still manual and time-limited.
2	System Adaptation to Merchant Needs	It has begun	Some features have been added, but not yet comprehensive.
3	Availability of Complaint Channels	Officer contact is available	There is no dedicated online system or hotline yet.
4	Ease of Service Access	Quite easy for tech-savvy traders	Seniors and new traders are still having difficulties.

Source: Data Processed by the Author 2025

The research findings above indicate that the responsiveness indicators for the e-Retribution Program at Larangan Market have demonstrated quite good responsiveness. Officers respond to vendor complaints, although this is still manual and time-limited. The system is beginning to adapt to vendor needs, but is not yet fully optimized. Complaint channels and outreach are available, but they do not reach all vendors equally. Tech-savvy vendors have easier access to services, while elderly vendors still experience difficulties. Overall, the program's responsiveness is well underway, but improvements in accessibility and service digitization are still needed.

This contrasts with a previous study entitled "The Effect of Market Service Quality on the Effectiveness of Market Retribution Collection in Cimahi City." The results showed that market service quality significantly impacted the effectiveness of retribution collection. However, partially, the responsiveness dimension did not significantly influence retribution effectiveness, while reliability was the most dominant dimension. Therefore, the effectiveness of market retribution collection will increase if service quality also improves, particularly through service reliability, not solely based on the rapid response of officers.

## 6. Accuracy

According to William N. Dunn in Hayat et al. (2018), accuracy is a measure of the extent to which a public policy effectively addresses a problem. This indicator emphasizes the relevance between policy objectives and the problems it aims to address, as well as the appropriateness of interventions in addressing the real needs of the community. An appropriate policy is not only well-designed but also truly addresses the root of the problem and produces the intended impact.

In the implementation of the e-market retribution application at Larangan Market in Sidoarjo Regency, accuracy is measured by the system's success in addressing various issues in the traditional retribution collection process. Previously, the manual process was prone to data manipulation, lack of valid proof of payment, and fraud by market

officials. The e-retribution application directly addresses these issues by providing a streamlined digital recording system, electronic proof of payment, and financial reports that can be monitored by the government. This demonstrates that the implemented solution aligns with the core problems and the needs of stakeholders. This was conveyed by the Head of the Regional Market Technical Implementation Unit (UPTD) of Sidoarjo Regency:

*“This program is working as intended, facilitating more transparent, accountable, and efficient transactions for traders and the government. We hope this e-retribution program will provide a solution to the problems faced by market traders.”*

Apart from the results of the interview with Mr. Herlambang, this was also conveyed by Mr. Joko as a Young Expert Trade Analyst at the Sidoarjo Regency Industry and Trade Service, who said that:

*“The evaluation process is ongoing, while improvements are made to the application's features to reach and facilitate all market vendors. For the government, this also simplifies the monitoring process, as reporting is no longer manual and can now be viewed directly in the e-retribution application.”*

Based on the interview research above, this indicates that the accuracy of this policy still needs to be strengthened with regular evaluations to ensure that all features in the application function as intended and reach all merchants without exception. Continuous outreach, technical support, and system development are essential to ensure this policy remains relevant and effective in the long term.

**Table 9.** Indicators of the Accuracy of the E-Retribution Program in Larangan Market

No	Accuracy Indicators	Current Condition	Description
1	Timeliness of Levy Collection	Generally executed on time	However, it is sometimes delayed during holidays or network issues.
2	Target Accuracy (Vendors Subject to Levy Collection)	Complies with active trader data	Regular updates are needed for new/moved trader data.
3	Accuracy of Levy Rate Amount	According to the type of merchandise and the provisions of the Regent's Regulation	It is accurate and standardized.
4	Accuracy of Levy Fund Distribution	Funds are transferred to the regional treasury digitally	It is accurate, but its utilization is not yet transparent.

Source: Data Processed by the Author 2025

The research findings above indicate that the accuracy indicators for the e-Retribution Program at Larangan Market are quite effective. Retribution collections are generally on schedule, rates are in accordance with regulations, and funds are digitally deposited into the regional treasury. However, challenges persist, such as delays during holidays, vendor data that is not always updated, and information about changes that is sometimes delayed. The program's accuracy is good, but improvements in data updates and information delivery are still needed.

This contrasts with a previous study entitled "The Effect of Market Service Quality on the Effectiveness of Market Retribution Collection in Cimahi City." The results indicate that, in the context of market retribution services, accuracy or responsiveness is not the dominant factor influencing levy effectiveness. Instead, aspects of system reliability, such as consistent fee collection, accurate administrative process support, and certainty of regulatory implementation, have a greater impact on results. This is important as a reference when evaluating accuracy indicators at Larangan Market's e-Retribution, focusing not only on response speed but also on service accuracy and consistency.

## CONCLUSION

**Fundamental Finding :** This study found that the e-retribution application at Larangan Market, Sidoarjo Regency, has demonstrated effectiveness in improving public services in the traditional market sector. This cashless payment system facilitates traders in conducting transactions quickly, transparently, and automatically recorded. The advantages of digitalization create accurate records that can be monitored in real time by relevant agencies, while reducing the potential for levy leakage. **Implication :** These findings strengthen the argument that digital transformation in public services, especially in traditional markets, can create efficiency and accountability. Furthermore, the use of the e-retribution application also encourages a shift in public mindset towards a more modern and transparent system. These positive implications are expected to serve as a model for other markets at the regional and national levels. **Limitation :** Despite showing satisfactory results, the implementation of e-retribution still faces technical obstacles such as internet network disruptions and low digital literacy, especially among elderly traders. Furthermore, not all user complaints are responded to quickly by field officers, which creates gaps in service. **Future Research :** Future research is expected to explore digital literacy training strategies for market traders and assess the effectiveness of the complaint service response within the application. Regular evaluation of application features and stability is also important to ensure system sustainability and equitable service improvements for all users.

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