ABSTRAK

EVALUASI PENERAPAN SISTEM INFORMASI KEUANGAN DAERAH (SIKEUDA) DALAM PENERIMAAN RETRIBUSI PARKIR DI DINAS PERHUBUNGAN KOTA BANDAR LAMPUNG

Oleh

ANNA MARIA

Digitalisasi menjadi salah satu langkah penting dalam tata kelola keuangan daerah, khususnya dalam mendukung transparansi dan akuntabilitas penerimaan retribusi parkir. Sebelum penerapan digitalisasi, pencatatan penerimaan pendapatan di Dinas Perhubungan Kota Bandar Lampung masih dilakukan secara manual sehingga rentan terhadap kesalahan pelaporan. Adanya penerapan Sistem Informasi Keuangan Daerah (SIKEUDA) modul penatausahaan pendapatan di Dinas Perhubungan membawa perubahan dalam proses pencatatan dan pelaporan penerimaan pendapatan, penelitian ini difokuskan pada penerimaan retribusi parkir. Penelitian ini menggunakan kerangka teori evaluasi kebijakan William N. Dunn dengan enam indikator, yaitu efektivitas, efisiensi, kecukupan, pemerataan, responsivitas, dan ketepatan. Penelitian ini bertujuan untuk mengevaluasi penerapan SIKEUDA dalam proses penerimaan retribusi parkir pada Dinas Perhubungan Kota Bandar Lampung serta mengidentifikasi hambatan dan keberhasilannya. Metode penelitian yang digunakan adalah kualitatif deskriptif, dengan teknik pengumpulan data melalui wawancara, observasi, dan dokumentasi, Hasil penelitian menunjukkan bahwa SIKEUDA mampu meningkatkan akurasi pencatatan, mempercepat pelaporan, distribusi manfaat sistem telah berjalan secara proporsional sesuai dengan fungsi dan sasaran dan memperkuat akuntabilitas administrasi, meskipun masih menghadapi kendala teknis, serta keterbatasan kontribusi terhadap peningkatan langsung realisasi retribusi parkir. Penelitian ini merekomendasikan optimalisasi SIKEUDA melalui perbaikan teknis dan jaringan serta peningkatan kapasitas pengguna guna mendukung efektivitas pengelolaan dan realisasi penerimaan retribusi parkir.

Kata kunci: SIKEUDA, Penerimaan, Retribusi Parkir, Evaluasi kebijakan, Ketepatan.

ABSTRACT

EVALUATION OF THE IMPLEMENTATION OF THE REGIONAL FINANCIAL INFORMATION SYSTEM (SIKEUDA) IN PARKING RETRIBUTION REVENUE AT THE DEPARTMENT OF TRANSPORTATION OF BANDAR LAMPUNG CITY

By

ANNA MARIA

Digitalization has become an important step in regional financial governance, particularly in supporting transparency and accountability in parking retribution revenue. Prior to digital implementation, revenue recording at the Transportation Department of Bandar Lampung City was conducted manually, making it prone to reporting errors. The implementation of the Regional Financial Information System (SIKEUDA), specifically the revenue administration module, has brought changes to the process of recording and reporting revenue, with this study focusing on parking retribution receipts. This study applies William N. Dunn's policy evaluation framework, which includes six indicators: effectiveness, efficiency, adequacy, equity, responsiveness, and accuracy. The research aims to evaluate the implementation of SIKEUDA in the parking retribution revenue process at the Transportation Department of Bandar Lampung City and to identify its achievements and obstacles. A descriptive qualitative method was employed, with data collection techniques including interviews, observation, and documentation. The findings indicate that SIKEUDA improves the accuracy of revenue recording, accelerates the reporting process, ensures that the distribution of system benefits is proportionate to functions and target groups, and strengthens administrative accountability. However, the system still faces technical constraints and has limited direct impact on increasing parking retribution revenue realization. This study recommends optimizing SIKEUDA through technical and network improvements as well as enhancing user capacity to support effective management and revenue realization.

Keywords: SIKEUDA, Revenue, Parking Retribution, Policy Evaluation, Accuracy.