

CRITICAL STUDY ON THE IMPLEMENTATION OF THE PROVINCIAL ROAD LEVY COLLECTION POLICY BY THE TAMANSARI VILLAGE GOVERNMENT BASED ON GOVERNMENT REGULATION 97/2012

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ABSTRACT

Background: The road to Ijen Geopark is one of the provincial roads that connects Banyuwangi Regency and Bondowoso Regency. The activity of collecting levies by the Tamansari Village Government on road users to Ijen Geopark which is intended to increase development in Tamansari Village has become a polemic in itself. The road to Ijen Geopark has 1 lane which has 2 lanes. Government Regulation 97/2012 explains that road fees are intended for roads that have 2 lanes, each of which has at least 2 lanes. **Objective:** To describe, analyze and interpret the implementation of Tamansari Village Government policy in collecting provincial road levies from road users to Ijen Geopark based on Government Regulation 97/2012. **Method:** Using qualitative principles according to a constructive and participatory model. Primary data comes from interviews, and secondary data comes from literature reviews and various regulations relevant to the substance of the research. **Result:** The levy collection program can be justified if it does not violate existing provisions and is truly beneficial for development and society. **Conclusion :** The wrong levy collection policy causes public dissatisfaction, causes people to have no sympathy for the government, and reduces the use of infrastructure provided by the government.

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INTRODUCTION

Ijen Geopark is one of the tourist destinations in Banyuwangi Regency which is in great demand by domestic and foreign tourists. Geographically, Mount Ijen is located between Banyuwangi Regency and Bondowoso Regency. One of the advantages that only Mount Ijen has is its crater which has a turquoise color with very impressive sulfur fog and smoke. One of the most famous natural phenomena from Mount Ijen is the blue fire in the crater at the top of the mountain.

Paltuding Post is the initial meeting point for all Ijen Geopark visitors which can be accessed via Tamansari Village, Licin District. Tamansari Village, which is in Licin District, Banyuwangi Regency, connects it to Bondowoso Regency. Roads as a form of transportation infrastructure have an important role in realizing equitable development. Government Regulation 34/2006 describes 5 types: national roads, provincial roads, district roads, city roads and village roads.

The road that crosses Tamansari Village, Licin District, Banyuwangi Regency to get to Ijen Geopark is a provincial road. Government Regulation 34/2006 explains that provincial roads are primary collector roads that connect district/city capitals. The organizer or manager or person in charge of the provincial road that crosses Tamansari Village is the authority of the East Java Provincial Government, in this case the Governor of East Java or an appointed official.

Ijen Geopark is often visited by nature lovers and the general public. The research findings explain that the reality of levying fees carried out by the Tamansari Village Government through Village-Owned Enterprises (BUMDes) amounting to IDR 5,000 (five thousand rupiah) per person, since 2016, is an inappropriate action taken by the village government. Apart from being contrary to existing regulations, this levy burdens tourists, especially students or backpackers.

Every government activity in Banyuwangi Regency functions to serve the community. Law 25/2009 requires the government through its policies to meet all needs community through its organizers. The policy cycle from formulating, enacting, implementation, to evaluation must be carried out democratically, nomocratically, and prioritizing community participation in a fair and transparent manner. The Tamansari Village Government must provide the best service functions for the entire community. Therefore every policy determined by the Tamansari Village Government, they should leave from something issue or problems that are fundamental and concern society. This issue relates to what the government should do and what not to do, and must have an impact on community satisfaction (Priyanto, 2018).

Article 1 paragraph 2 in Government Regulation 97/2012 states that traffic control levies are charges for the use of certain road sections, certain corridors, certain areas at certain times, and at certain levels of density. Article 3 states that the object of the levy applies to individual motorized vehicles and goods. However, Article 4 paragraph 1 (a) emphasizes that the criteria are to have 2 road lanes, each of which has at least 2 lanes.

The reality of collecting levies by the Tamansari Village Government can be interpreted as an action that is contrary to Government Regulation 97/2012. Government policies must provide benefits in establishing stability and strengthening people's lives. Therefore, evaluation of the policies set by the government is important (Priyanto, et al, 2021). The Tamansari Village Government does not have the authority to collect fees on the provincial road leading to the Ijen Geopark. An evaluation of the levy collection policy should be carried out by the Banyuwangi Regency Government. This is to avoid conflicts of interest (more neutral). There is a need for action in the form of evaluation from the Banyuwangi Regency Government so that decisions made by government elements under the auspices of the Banyuwangi Regency Government are still guided by participatory principles. The aim is no longer to form a forced policy. It needs to be understood that getting community satisfaction is the final result that the Tamansari Village Government must obtain.

The existence of a policy to create order in society, create peace, peace and prosperity in society. Thus, the study or evaluation of each policy must be relevant in responding to problems that occur in society (Nadarsyah & Priyanto, 2022). Evaluations in policy implementation are interconnected with each other. The retribution policy can be assumed to be an action for the good of society, as long as it does not violate existing regulations. Therefore, in establishing a policy, the Tamansari Village Government needs to pay attention to or refer to existing policies. It is not limited to an agreement between interested parties within the Tamansari Village Government alone.

Law 12/2011 explains that the types and hierarchy of Legislative Regulations consist of: Laws and/or Government Regulations in Lieu of Laws, the 1945 Constitution of the Republic of Indonesia, Presidential Regulations, Decrees of the People's Consultative Assembly (MPR), Government Regulations, Provincial and Regency/City Regional Regulations. The government at every level has the right to issue policies. Noviana & Priyanto (2023) emphasize the importance of implementing a policy that has been established, as long as the policy does not violate it. Implementation is an important stage in the public policy cycle, because policies without implementation will be considered failures. The implementation of a policy will be used after the government and the authorities have made a decision based on an agreement.

The levy policy implemented by the Tamansari Village Government has had an impact on community dissatisfaction, causing people to have no sympathy for the government, and reducing the use of infrastructure provided by the government. The levy collection program by the Tamansari Village Government can be justified if it does not violate existing provisions and is beneficial to the community.

This scientific article reviews the implementation of levies by the Tamansari Village Government through business entities owned by Tamansari Village for users of provincial roads connecting Banyuwangi Regency with Bondowoso Regency. Analysis and results obtained by researchers from collection efforts, development, and grouping of data descriptively, comparatively, and associatively

RESEARCH METHODS

This research guides a qualitative approach that is aligned with constructive principles, participatory principles, or applies both (Creswell, 2014: 88). This research aims to answer the implementation of the Tamansari Village Government policy in collecting provincial road levies from road users to Ijen Geopark based on Government Regulation 97/2012. The research was conducted in Banyuwangi Regency from 2022 to 2023. Primary data was obtained from interviews with informants determined based on purposive sampling; Secondary data can be obtained through literature studies and various regulations relevant to the substance of the research. Data analysis is carried out by analyzing qualitative data, so that researchers can group and analyze interview data in an effective, efficient and structured manner.

RESULTS AND DISCUSSION

The village area is inhabited by a number of people a family that has its own system of government and is led by one person village head. based on sociological aspects, community unity in the village area to live And each other know One with Which other. Law 6/2014 explains that village communities are more inclined towards legal community unity and territorial boundaries they have the authority to manage the affairs of their own government and Also existing community interests inside it.

The village concept is not only limited to geographic units with population, but also units a territory inhabited by a group of people with a complete culture, including system political And economy Which autonomous (Sugiman, 2013). Position of autonomy The village has strategic giving significant influence in realization of autonomy area.

Authority village includes authority in the field of village government administration, implementation development, coaching And empowerment public village based on initiative public, right origin suggestion, And custom customs village. Villages, through village government, have the obligation to provide welfare, advance the economy, improve the quality of life, develop empowerment, develop life democracy between public, give And increase service towards village communities (Law 6/2014). Government And government own definition Which different. Government has the meaning of a state organ or tool for running government. Currently government contain meaning function from government. Function government carry out administration government Which covers task arrangement, service, development, empowerment, And protection (Priyanto & Noviana, 2018).

Government have a responsibility to give protection and service to society as a whole. In essence, it is regulatory and coercive based on certain boundaries (Sugiman, 2018). Thus, the direction of the goods, services and administrative service policy programs that are implemented must be aimed at the interests of the community. Government policy and community interests are related simultaneously. Implementation of a policy must be in line with the interests of society (Priyanto, 2021). All affairs village Which assigned by government center And province Nomay burden the village as executor of duties, and vice versa: the village government does not need to impose its will to carry out things that are not within its authority. Collection of provincial road levies by the Village Government Tamansari is a form of *post power syndrome*, even though the aim is to improve development and/or welfare of villages and communities (Chikmawati, 2019).

The right to autonomy in terms of development and/or welfare is not exercised directly by the Tamansari Village Government, but begins with the formation of a Village-Owned Enterprise, as a business institution to provide an alternative to the village in order to develop village potential that has opportunities to improve welfare public through efforts Which executed.

Utilization potency village build independence and impact development economy. Village-Owned Enterprises were formed as one of the pillars which functions to support microeconomic actors developing in level village with a spiritual foundation kinship And mutualcooperation (Fitriyanto, 2016). Village-Owned Enterprises can be a viable social safety net give protection for inhabitant village from snare practice economy Which exploitative. Village-Owned Enterprises are formed based on the initiative of the village government and or public based on discussion inhabitant village, exists potency business economy, in accordance need society, can meet basic needs, the availability of village resources that have not been utilized optimally, and the existence ofcommunity business unit managed in a way Partial And Not yet accommodated even though you can increase incomecommunity and village original income.

Village Owned Enterprises have role big in give alternative on a number of program accompaniment nor grant, so thatthere needs to be a good management concept (Solekhan , 2014). The management concept must be based on compliance with existing regulations (Priyanto, 2018). It is not possible to collect fees for provincial roads that cross Tamansari Village from visitors to Ijen Geopark justified if there are rules that are broken, though retribution aim For equality incomecommunity and as a source of village income. Village-Owned Enterprises which are given the role of implementing the levy collection policy made by the Tamansari Village Government are guided by Tamansari Village Regulation 1/2015 in managing the tourist village area. Ijen Geopark was placed by the Tamansari Village Government as a supporting element for the tourist village area in improving welfare. This is assumed to be an element of opportunity in carrying out retribution. No fees may be collected if the road only has 1 lane (Government Regulation 97/2012).

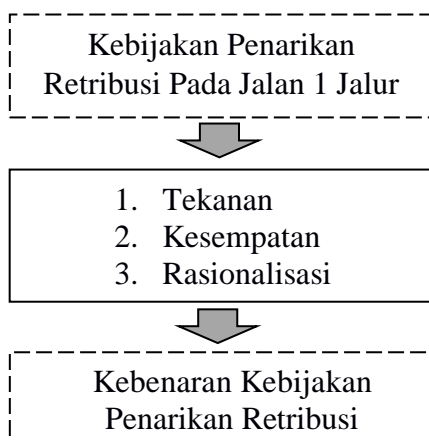
The principle of management through Village-Owned Enterprises must be held accountable in accordance with applicable rules and regulations. It is important for village communities to be actively involved from planning, implementation, to supervision so that Village-Owned Enterprises do not become tools for extracting profits from wrong mechanisms or policies.

Critical Study of Retribution Collection Based on *Fraud Analysis*

The researcher relies on Cressey's thoughts on the *Fraud Triangle theory* . The potential *conflict of interest* between the community and the village as the levy collector is explained as a pattern of someone committing fraud. Cressey (1950) explained the *fraud triangle* : *pressure* , *opportunity* and *rationalization* .

Fraud Triangle theory were used by researchers to analyze the dynamics that occurred as a result of the retribution policy on provincial roads by the Tamansari Village Government.

Figure 1. Community Conflict Decomposition Scheme



Source: Organized from Cressey's thoughts (1950)

Fraud simply defined as fraud, whether carried out intentionally to gain personal or group benefit and have an impact mislead others. Although cheating has different meanings depends How individual define it. A notion base Which assume that people trusted become a violator of trust when they have financial problems and aware that this problem can be solved silently by breaking position of financial trust, and can conduct their own behavior insituation the.

First, the pressure aspect. M is encouragement Which become because Why somebody do fraud. T pressure as a person's financial problems that cannot be told to others. There are certain non-financial issues that can be solved by stealing money or other assets, so by violatingrelated beliefs with his position. Pressure can be categorized into 4 groups, namely: pressure financial such as greed and too high a standard of living, pressure of bad habits, work-related stress, and pressure others (Albrecht, et Al, 2011).

Financial stability is like instability in arrange finance can make someone is willing to do anything to get their wants and needs meteven if in a fraudulent way. Pressure from beyond possible become because why do you cheat? Pressure on individual financial needs is the biggest factor in why someone commits fraud. Fulfilling an individual's financial needs becomes capital in meeting life's needs, especially as these needs are basic needs for survival.

The pressure experienced by the Tamansari Village Government is the desire to increase income from the Village Revenue and Expenditure Budget (APBDes). In this case, there are financial targets and financial stability which are the reasons why the Tamansari Village Government collects levies. The pressure of having financial targets and financial stability is due to the demand to meet all community needs, both development, administration and other matters within the authority of a government.

Second, the opportunity aspect. E element chance Which can triggerfraud originates from weak internal controls of an organization, lack of supervision, And abuse authority. There is a perception of an opportunity for himself to do crime without is known by person other For finish the matter in secret or secretly. There are 2 element chance ie information general And Skills technical. 2This is not only owned by people who have it position, but they Which is at in lower as employee can also have it.

The existence of a provincial road in Tamansari Village which connects Banyuwangi Regency and Bondowoso Regency has a big opportunity for *fraud mechanisms*. Moreover, this provincial road is the only access to Ijen Geopark from Banyuwangi Regency. In this perspective, the Tamansari Village Government has an opportunity in terms of nature industry Where its territory is region Which can bring advantage due to road access to famous tourist attractions.

No exists monitoring and/or evaluation from the Banyuwangi Regency Government Government Village Tamansari can do what you want.

Third, the rationalization aspect or justification. In general descriptions, justifications are often made by somebody before making a mistake, not after. Rationality efforts so that all parties consider their actions as something that is normal and acceptable by society. Dellaportas (in Akxa, 2018) explains that the habit of rationality is necessary by the party who made the mistake For digest behavior Whichoppose law sake maintain himself as person Which trusted to perform justifiable and acceptable actions

There is Withdrawing this levy increases the village's Original Regional Income (PAD). and opening up job opportunities. Number of job opportunities in Tamansari Village increases so that there is more job absorption. When the amount of work absorption equal to the number of job opportunities, there will be no unemployment. Benefit other Which obtained by Government Regency Banyuwangi is he obtained fund development.

This explains the rationalization carried out by the Tamansari Village Government through the levy collection policy assumed toincrease the income of Tamansari Village so that it can improve village development and community welfare.

CLOSING

The levy collection program can be justified if it does not violate existing provisions and is truly beneficial for development and society. Hence the reality of the pressure aspect used to manage assets that do not belong to him, the

reality of the opportunity aspect because the assets that are not his own are within his administrative area, and the reality of the justification aspect that is assumed to increase development and welfare of society must not be guided. Because the government is a mirror of truth that society tends to emulate.

Recommendation

The wrong levy collection policy causes public dissatisfaction, causes people to have no sympathy for the government, and reduces the use of infrastructure provided by the government. Therefore, efforts to increase Tamansari Village income which is intended to improve village development and community welfare need to be based on existing regulations .

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