

Analysis Implementation of Online Auction (E-Auction) at the State Assets and Auction Service Office (KPKNL) Jakarta

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Abstract

This research aims to analyze the implementation of e-auctions, the obstacles that occur, and efforts to overcome obstacles at the State Assets and Auction Service Office (KPKNL) Jakarta. The method used by the author is a qualitative method, with research specifications being analytical descriptive. The data analysis method used is descriptive qualitative. The research was carried out at KPKNL Jakarta. Qualitative research method with data acquisition techniques through surveys and in-depth interviews using purposive sampling techniques. The results of the research state that the public's understanding of the implementation of e-auction auctions is less than their understanding of the implementation of conventional auctions. Public understanding regarding auction administration is also still very limited. Besides that, there are still many people who think that holding auctions is State Tax Revenue, not Non-Tax State Revenue (PNBP). Even though in implementing the e-auction at KPKNL Jakarta there are still several obstacles originating from external factors, KPKNL Jakarta continues to make efforts to overcome these obstacles to optimize the implementation of e-auctions at KPKNL Jakarta.

Keywords: Auction, E-Auction, PNBP, obstacles, efforts

INTRODUCTION

The government has the right to collect funds through taxes and non-taxes, by with Article 2 of the State Finance Law a. This right is realized through the State Revenue and Expenditure Budget (APBN), which aims to improve community welfare. Tax levies are specifically carried out by the Ministry of Finance through the Directorate General of Taxes, while non-tax levies are carried out by ministries and/or institutions responsible for public services as part of government duties. Non-tax levies, also known as non-tax state revenues (PNBP), cover various types of income, including those originating from the exploitation of natural resources, profits from state-owned companies (BUMN), revenues from Public Service Agencies (BLU), and other PNBP.

Non-tax levies, like other types of PNBP, have various variations depending on the type of public services provided by various ministries and institutions. One example of this public service is auctions, which are managed by the Ministry of Finance through the State Assets and Auction Services Office (KPKNL) which is under the Directorate General of State Assets (DJKN).

Auction services managed by the Directorate General of State Assets play an important role in generating non-tax state revenues (PNBP). This PNBP comes from auction fees charged for buying and selling transactions of various goods or commodities being auctioned. Auctions can involve various types of goods, including state property, customs confiscation, goods involved in court decisions, goods subject to mortgage rights, goods in bankruptcy proceedings, as well as goods related to fiduciary rights, pawning, and execution.

Auction is a mechanism for selling goods or commodities to the wider public. Auctions are generally sales open to the public with bid prices increasing to obtain the highest bid price (Ardian & Fernando, 2020). This open sale forms the law of buying and selling between the buyer and the seller through the auction official as an intermediary (Amalia, 2019). Apart from that, auctions can minimize suspicion and accusations of collusion from the public (Usman, 2022). Sellers can also avoid the risk of legal disputes and obtain sales at optimal prices quickly and efficiently (Setiawan, 2019). Research results in Walelang, Alexander, & Tangkuman (2017) show that the overall level of effectiveness of auction fee revenue at KPKNL Manado over the last four years has always increased.

In general, auctions held by the State Assets and Auction Services Office (KPKNL) involve State-Owned Assets (BMN), Regional Assets (BMD), and other items that must be deposited into the State General Cash Account (RKUN) or Regional General Cash Account (RKUD) by statutory regulations. To answer the demands of the times and the public's demand for ease in conducting auctions, the Directorate General of State Assets must continue to innovate, not only in terms of the types of goods auctioned but also in providing auction services that are more accessible to the public.

Innovation related to auction services is one of the rational choices made by the Directorate General of State Assets to obtain maximum profits (Indriani, 2021). This rational choice causes the Directorate General of State Assets to create innovations related to auction services, what steps are taken to realize these innovations, and the impacts resulting from the implementation of these innovations.

One of the innovations in auction services is the modernization of auction implementation in the form of E-Auction via the auction.go.id site. Carrying out auctions through the E-Auction system implemented by the Directorate General of State Assets has various benefits. Online Auction (E-Auction) is an auction that is carried out without meeting face to face and can be carried out by participants remotely via the Indonesian auction website and application (Siregar & Siregar, 2020). According to Yoseani (2006), the benefits of E-Auction are providing information related to the sale of goods or commodities at auction to

potential buyers, making it easier for sellers to obtain information related to potential buyers, making it easier for sellers to find potential buyers,

The development of this E-Auction system can also make it easier for the public as buyers of auction goods or commodities to participate in auctions (Cahya, 2018). The wider the community's reach in participating in the auction, the greater the opportunity for the goods or commodities being sold at auction, resulting in greater PNPB receipts (Nasution, 2022). Adam et al. (2015) highlighted the importance of bidders' emotions in an auction. Bidders' arousal can increase the number of bids submitted by bidders at an auction although it is limited if they are dealing with fellow humans, not with a systemized computer (Teubner et al., 2015).

According to Sunarya and Mayasari (2023), there has been a lot of research related to online auctions abroad, especially in the commercial sector, while in Indonesia both the commercial sector and the public sector have not been touched much. The state as a provider of auction services in the public sector does not only look at the income it can receive when providing auction services (Romano et al., 2022). However, in terms of state revenue, if auction activity increases, then PNPB revenues originating from auction fees, both from buyer auction fees and seller auction fees, will increase total Non-Tax State Revenue.

Novita, Qibthiah, and Muis (2022) who examined the implementation of E-Auction services at the Bekasi City State Assets and Auction Service Office (KPKNL) stated that there were still deficiencies in terms of socialization regarding auction websites and auction sales targets that were not achieved. Research conducted by Sulaeman (2021) recommends adding commercial internet auction publications that are primarily targeted at men. Noviandra, Marjo, and Utama (2020) who researched the scope of the KPKNL Semarang City also suggested efforts to socialize the Indonesian Auction Portal, both through the website and with the Indonesian Auction application which can be downloaded via Android-based devices to attract more buyers. Siregar & Siregar (2023) said a similar thing, stating that online auctions are not widely known and followed by the public because socialization has not spread widely. Wardani and Hasibuan (2022) stated that there were obstacles in the implementation of the auction by the KPKNL North Sumatera, namely that the auction participants did not understand the requirements of the auction documents, there were lawsuits by the parties, and the auction objected were less popular with the public.

Meanwhile, the results of research by Sunarya and Mayasari (2023) prove that auction fee receipts are influenced by one factor, namely the number of participants. namely, auction participants do not understand the requirements of the auction documents, lawsuits occur by the parties, and the auction object is less popular with the public. Meanwhile, the results of research by Sunarya and Mayasari (2023) prove that auction fee receipts are influenced by one factor, namely the number of participants. namely, auction participants do not understand the requirements of the auction documents, lawsuits occur by the parties, and the auction object is less popular with the public. Meanwhile, the results of research by Sunarya and Mayasari (2023) prove that auction fee receipts are influenced by one factor, namely the number of participants. Their research found that the number of auction participants had a significant effect on the auction price formed. The auction selling price is the price that will later form PNPB in the form of auction fees collected.

RESEARCH METHODS

The research method used in this research is a qualitative method with primary data types. In a qualitative approach, researchers must create a perfect picture, examine every word, report in detail the respondents' views, and conduct studies in real situations (Creswell, 1998). Data collection was carried out through a survey distributed to 120 respondents using purposive sampling. In addition, primary data was collected in the form of interviews with officials and employees at the State Assets and Auction Services Office (KPKNL) Jakarta.

The data analysis method used is descriptive-analytical. The definition of the analytical descriptive method according to Sugiyono (2009) is, "a method that functions to describe or provide an overview of the object under study through data or samples that have been collected as they are without making conclusions that apply to the general public." In other words, analytical descriptive research analyzes problems or focuses attention on the problems as they exist when the research is carried out, the research results are then processed and analyzed to conclude.

RESULTS AND DISCUSSION

The author conducted a survey regarding the public's understanding of conventional auctions and electronic auctions via the auction.go.id site with 120 respondents consisting of 27 civil servants, 32 students, 3 private employees, 7 freelancers, 1 catering entrepreneur, 1 bank supervisor, 1 workshop employee, 4 couriers, 1 honorary employee at a government agency, 2 personal trainers, 3 lawyers, 10 sales marketing people, 1 online public transport driver, 1 housewife, 1 bakery entrepreneur, 9 entrepreneurs, 1 nurse, 2 pharmacists, 2 laboratory analysts, 3 customer service people, 2 banking employees, 3 baristas, 1 police officer, 1 doctor, and 1 pilot.

The survey is intended to obtain information related to public understanding regarding the sale of goods and/or commodities through auction mechanisms, both conventionally and electronically on the auction.go.id site. The implementation of this survey is also intended to test the public's understanding regarding the types of state revenue originating from taxation and Non-Tax State Revenue (PNBP).

The first survey was carried out to find out how many people were aware of conventional and electronic auctions via the auction.go.id site. Based on the graph in Figure 3.1., As many as 25 respondents (20.83%) expressed ignorance and lack of understanding regarding the implementation of conventional auctions. A total of 16 respondents (13.33%) stated that they did not know and did not understand the implementation of conventional auctions, 18 respondents (15%) expressed doubts, 35 respondents (29.17%) knew and understood, and 26 respondents (21.67%) stated that he really knew and understood the implementation of conventional auctions.

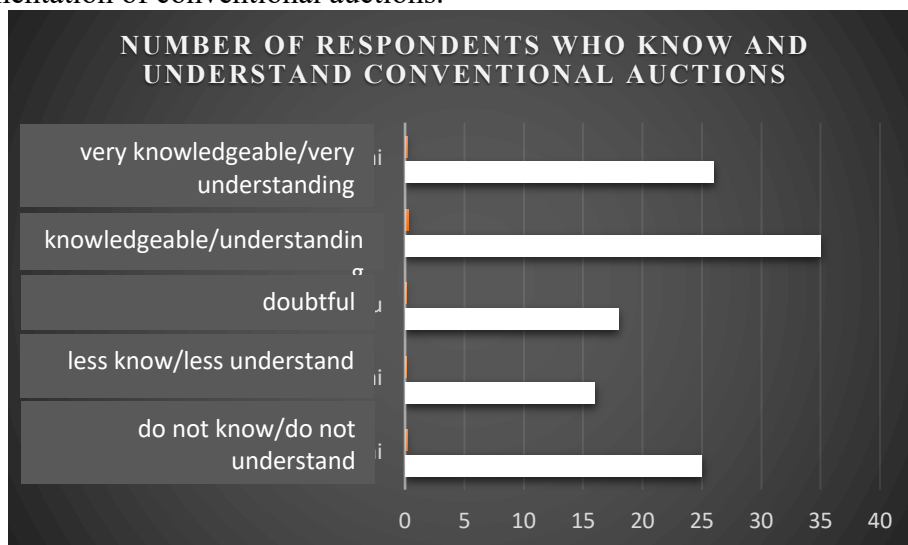


Figure 1. Graph of Public Understanding Regarding the Implementation of Conventional Auctions

Graph in Figure 3.2. demonstrate the public's understanding regarding the implementation of electronic auctions (E-Auction). Based on this graph, shows that 73

respondents (60.83%) expressed ignorance and misunderstanding regarding the implementation of E-Auction via the auction.go.id site. A total of 4 respondents (3.33%) stated that they did not know and did not understand, 6 respondents (5%) stated that they were doubtful, 17 respondents (14.17%) stated that they knew and understood, and 20 respondents (16.67%) stated that they really knew and understands the implementation of E-Auction auctions via the auction.go.id site.

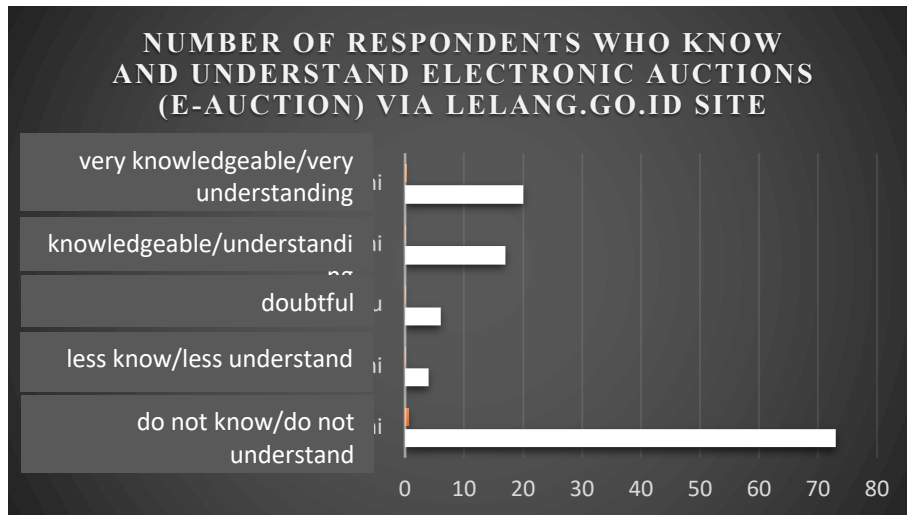


Figure 2. Graph of Public Understanding Regarding the Implementation of Electronic Auctions via the auction.go.id site

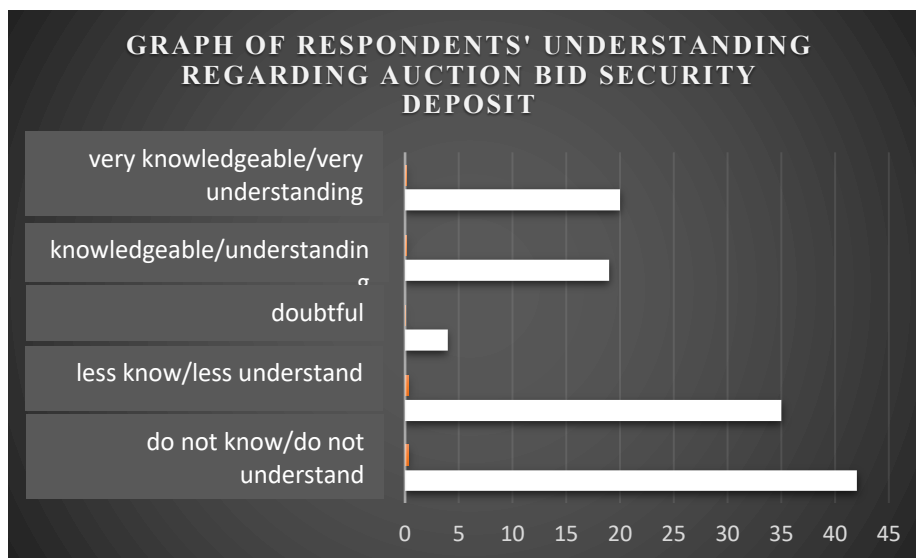


Figure 3. Graph of Public Understanding Regarding Auction Bid Security Deposits

Graph in Figure 3.3. also explained that not all respondents understood the auction bid deposit. A total of 42 respondents (35%) expressed ignorance and lack of understanding regarding auction bid deposits. 35 respondents (29.17%) stated that they did not know and did not understand about auction deposits, 4 respondents (3.33%) expressed doubts, 19 respondents (15.83%) knew and understood, and 20 respondents (16.67%) stated that they really knew and really understood the auction bid security deposit.

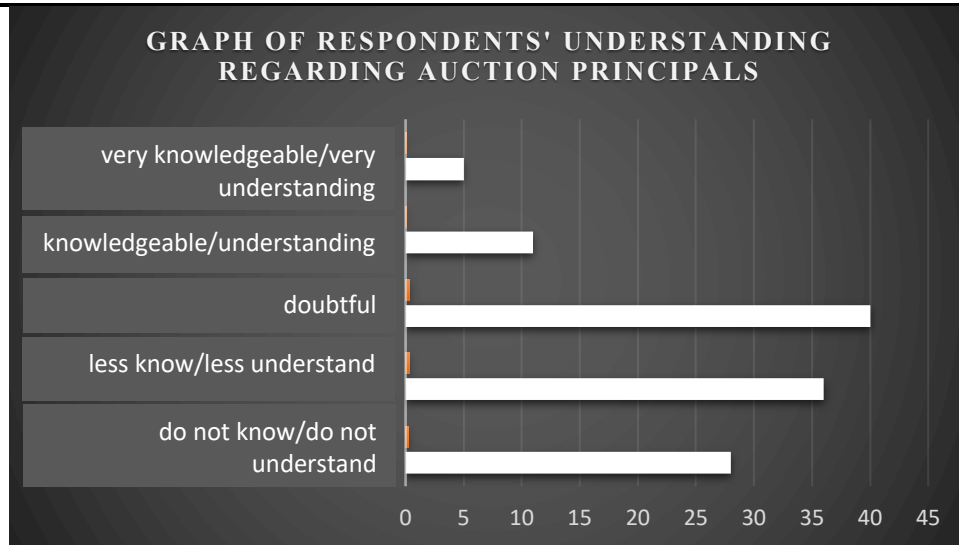


Figure 4. Graph of Public Understanding Regarding Auction Principals

Graph in Figure 3.4. also explained the respondents' understanding regarding the subject of the auction. A total of 28 respondents (23.33%) expressed ignorance and lack of understanding regarding auction bid deposits. 36 respondents (30%) stated that they did not know and did not understand the subject of auctions, 40 respondents (33.33%) expressed doubts, 11 respondents (9.17%) knew and understood, and 5 respondents (4.17%) stated that he was very knowledgeable and understood the subject of the auction.

Graph in Figure 3.5. explains how the public understands auction fees in carrying out auctions. A total of 25 respondents (20.83%) expressed ignorance and lack of understanding regarding auction fees. 40 respondents (33.33%) stated that they did not know and did not understand auction fees, 37 respondents (30.83%) expressed doubts, 10 respondents (8.33%) knew and understood, and 8 respondents (6.67%) stated that they really knew and understood the auction fees.

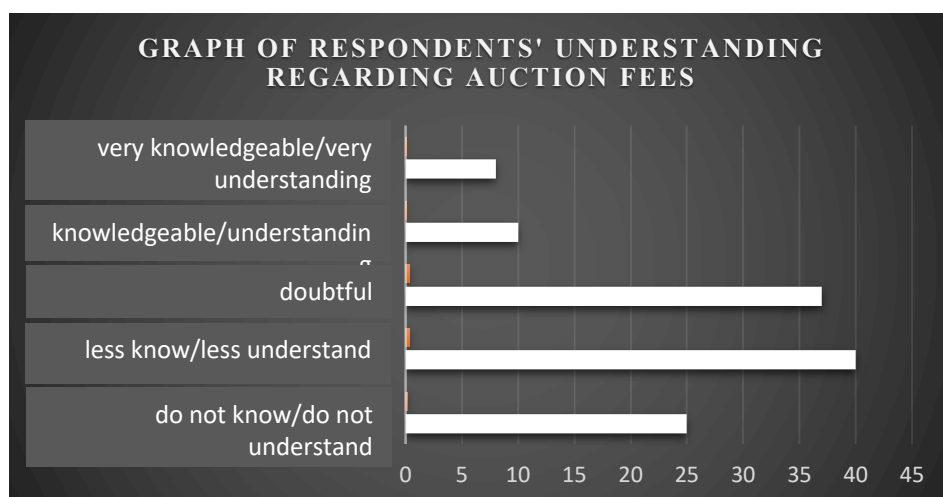


Figure 5. Graph of Public Understanding Regarding Auction Fees

Graph in Figure 3.6. explains how the public understands the administration of auction bid deposits, auction principal, and auction fees in carrying out auctions. A total of 43 respondents (35.83%) expressed ignorance and lack of understanding regarding the

administration of auction bid deposits, auction principal, and auction fees in the implementation of auctions. 38 respondents (31.67%) stated that they did not know and did not understand the auction bid security deposit, auction principal, and auction fees during the auction, 31 respondents (25.83%) expressed doubts, 3 respondents (2.5%) know and understand, and 5 respondents (4.17%) stated that they really know and understand the auction bid security deposit, auction principal, and auction fees in carrying out the auction.

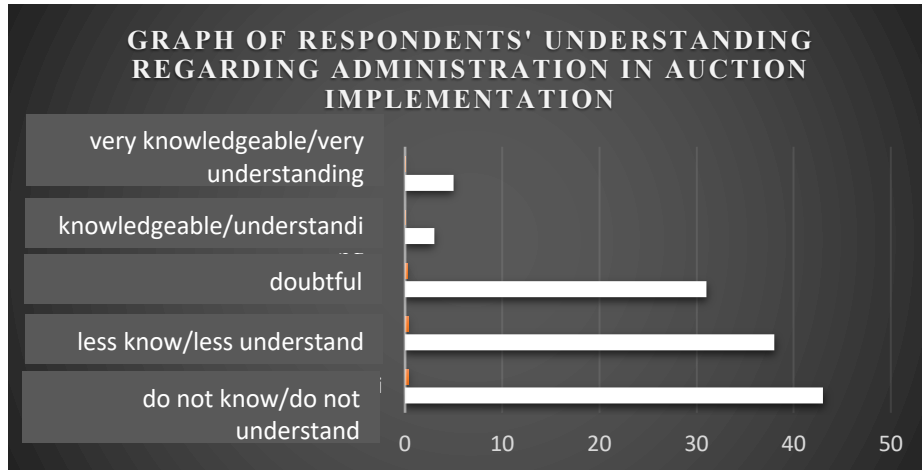


Figure 6. Graph of Public Understanding Regarding Administration in Auction Implementation

The author also surveyed the public's perspective regarding auction fees and auction principles on state tax revenues. As explained in figure 3.7. A total of 27 respondents (22.5%) did not know or did not understand whether auction fees were tax revenues or not, 80 respondents (66.67%) thought that auction fees were tax revenues, and 13 respondents (10.83%) thought that Auction fees are non-tax state income (PNBP).

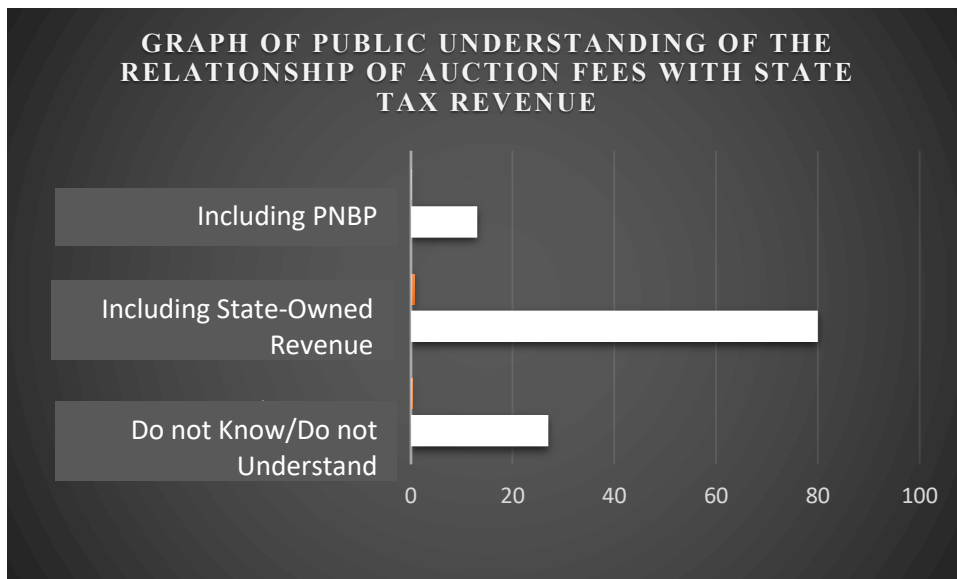


Figure 7. Graph of Public Understanding Regarding the Relationship between Auction Fees and State Tax Revenue

Based on the graph explained in Figure 3.8, 39 respondents (32.5%) do not know or do not understand whether the auction principal is tax revenue or not, 79 respondents (65.83%)

think that auction fees are tax revenue, and 2 respondents (1.67%) think that auction fees are non-tax state income (PNBP).

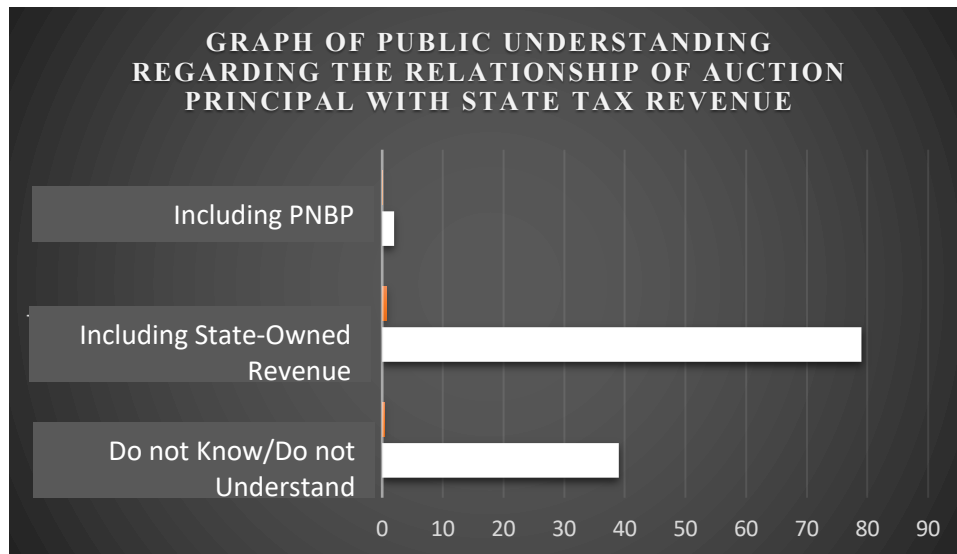


Figure 8. Graph of Public Understanding Regarding the Relationship of Auction Principal with State Tax Revenue

From the results of surveys and interviews, the author concludes the obstacles faced by the State Assets and Auction Service Office (KPKNL) Jakarta in implementing online auctions (e-auctions), as follows:

1. Lack of public understanding of the implementation of online auctions (e-auction). This is reinforced by survey results which show that only 30.84% of people understand e-auction auctions compared to conventional auctions which are more than 50% of survey results.
2. There is still a lack of public understanding of auction administration. Based on the results of interviews with the Head of the Legal and Information Section of the Jakarta II State Assets and Auction Services Office, the majority of the public understand that all costs incurred to pay for the purchase of goods or commodities through auction, which consists of auction principal, auction fees and tax levies, are revenue collected by KPKNL. The results of Morasa's research (2019) stated that several people thought that security deposits for auctions must be returned to auction participants even if there is a default in the auction. The survey results also show that public understanding regarding the principles of auctions, auction fees, and auction implementation is only known and understood by less than 15% of respondents.
3. Lack of public understanding regarding the relationship between auction fees and auction principal and taxation. More than 65% of respondents think that both auction fees and auction principal are part of tax revenue, and not as non-tax state revenue. In reality, what constitutes PNBP is only the auction fee paid by the auction buyer and seller, not including the auction principal.
4. There are still many frauds in the name of DJKN and stealing photos of DJKN employees to offer auctions of goods at low prices and a guarantee of winning. This will have an impact on people who do not clearly understand the procedures and administration of auctions, so it will be detrimental to the community.
5. There are State-Owned Assets (BMN) whose disposal process must be carried out at auction, but which are never/rarely sold because there is no demand from the market or because of a limited understanding of the community itself.

The efforts that have been made by the State Assets and Auction Services Office (KPKNL) Jakarta in implementing online auctions (e-auctions) are by conducting outreach via social media which promotes any auctions that will be held at KPKNL. Apart from that, KPKNL Jakarta often collaborates with banks in implementing on-the-spot auctions, for example, BRI Auction. At the central level, the Regional Office of the Directorate General of State Assets (Kanwil DJKN) has also carried out “DJKN Goes to-campus” activities, in collaboration with the State Financial Polytechnic STAN (PKN STAN).

CONCLUSIONS

From the results of research through conducting surveys and interviews with KPKNL of Jakarta officials, the author can conclude that the public's understanding of the implementation of online auctions, the public's understanding of auction management, and their understanding of the relationship between auction fees and state tax revenues is not yet optimal. Meanwhile, the auction fees paid by both auction buyers and auction sellers will add to Non-Tax State Revenue (PNBP), the amount of the auction fee can depend on the number of interest of the auction participants and those who bid on the items being auctioned. Therefore, to increase the number of auction participants and public understanding regarding the implementation of e-auction auctions and auction administration, the author suggests that the KPKNL of Jakarta can carry out more intensive outreach to the public, which can be done directly or in collaboration with banks and universities. high, or by distributing brochures and banners related to auction information.

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