

**The Effectiveness of the Online Non-Tax State Revenue Information System  
(SIMPONI) in the Management of Traffic Fines  
(A Case Study of the Jambi State Prosecutor's Office)**

**Olivia Renny Irmayasari**

Fakultas Ekonomi Universitas Terbuka  
*oliviakurniawan1988@gmail.com*

**Muhajir R. Hakim**

Fakultas Ekonomi Universitas Terbuka  
*@mrhakim79.maksiugm@gmail.com*

**Received:** May 25, 2023

**Accepted:** June 06, 2023

**Published:** June 30, 2023

**Article url:** <https://ejournal.iainkerinci.ac.id/index.php/cspj/issue/archive>

**Abstract**

The SIMPONI application is an integrated and comprehensive web-based online computerized system that can be accessed at any time to generate valid data reports in the management of non-tax state revenue. Traffic fines are one of the non-tax state revenues whose amounts are determined by court decisions based on the Indonesian Law Number 22 Year 2009 concerning Traffic and Road Transportation. The process of managing traffic fines in the Jambi State Prosecutor's Office is still done manually, even though the number of traffic violations in the city of Jambi is relatively high. If the data processing process is not accompanied by technological updates, an ineffective and inefficient work system will be created. The purpose of this study is to examine the effectiveness and efficiency of the integration between SIMPONI and the e-tilang application of the Indonesian State Prosecutor's Office in the Jambi State Prosecutor's Office working area. The results of this study can be known through the e-tilang application of the Indonesian State Prosecutor's Office v.2.0, where the public can directly pay traffic fines to the state treasury using billing codes. This application has been integrated with SIMPONI, making it easier for officers to reconcile non-tax state revenue, which serves as the basis for financial reporting.

**Keywords:** *e-Tilang, Indonesian State Prosecutor's Office, Non-Tax State Revenue, SIMPONI*

## Introduction

Jambi City, as the provincial capital, faces high social issues, one of which is traffic problems. This situation is a result of high population density accompanied by a high level of population mobility. When using transportation on the roads, traffic rules must be obeyed. Individuals who do not comply with traffic regulations can cause disorderly conditions on the roads, such as congestion and accidents. Factors such as transportation vehicles also contribute to traffic problems. The more private vehicles there are on the roads, the higher the congestion and traffic jams will be. However, if public transportation is efficient, congestion can be reduced as people will switch to using public transportation. Traffic congestion in Jambi City has gained national attention, particularly the congestion caused by coal mining trucks using the Trans-Sumatra highway. This occurs because there is no dedicated route for coal transportation from the mines to the port. As a result, the Jambi Provincial Government has implemented operational restrictions for coal transportation on the Trans-Sumatra highway from 6:00 PM to 4:00 AM, along with a maximum weight limit of 10 tons for coal transport vehicles.

To ensure smooth traffic flow and orderly driving, every driver must carry a driver's license (SIM), vehicle registration certificate (STNK), use safety equipment such as helmets and seat belts, and drive according to the vehicle's weight category. Failure to comply with these requirements will result in penalties issued by the police, commonly known as traffic fines. The implementation of fines has been regulated in the Indonesian Law Number 22 Year 2009 concerning Traffic and Road Transportation, such as driving without a valid SIM or STNK, exceeding the maximum weight limit for transportation vehicles, violating transportation regulations related to over-dimensional modifications, and violating operational hour restrictions. These violations can result in criminal fines and/or imprisonment, as determined by the judge.

The implementation of traffic fines is able to reduce the number of traffic violations, as the fine notice serves as the primary instrument for police investigators to address traffic offenses. The police can seize motor vehicles if they are not accompanied by a valid driver's license (SIM) and vehicle registration certificate (STNK), thus deterring traffic violations. High population density and mobility have been contributing factors to the increasing number of traffic violations. The increasing number of traffic fines cases must be accompanied by proper data archiving and processing. Based on the Polri online traffic fines data in 2020, there were 10,091 traffic violations in the Jambi City area. The high number of traffic violations has made Jambi City the eighth city to enforce the law using the Electronic Traffic Law Enforcement (ETLE) system. The

implementation of the ETLE system for traffic fine enforcement has actually led to an increase in the number of traffic violations. In just one week, 2,777 violations were recorded by ETLE cameras in the Jambi City area (Data from the Jambi City Traffic Unit, 2021).

Traffic fines or fines for traffic violations are one of the sources of state revenue classified as Non-Tax State Revenue (PNBP) applicable in the Indonesian State Prosecutor's Office, as mandated in Article 1 (1) letter d of Government Regulation No. 39 of 2016 concerning Types and Tariffs of Non-Tax State Revenue applicable in the Indonesian Republic Prosecutor's Office. All PNBP applicable in the Indonesian State Prosecutor's Office must be promptly deposited into the State Treasury, including traffic fines. Based on PNBP data from the Indonesian National Police Traffic Corps, the amount of PNBP derived from deposited traffic fines reached IDR 639 billion since its implementation in 2021 (Dewi, 2022). Meanwhile, based on the 2021 PNBP recapitulation report at the Jambi State Prosecutor's Office, the PNBP from traffic fines amounted to IDR 1.825 billion (PNBP Report of the Jambi State Prosecutor's Office, 2022).

The high number of traffic violations in Jambi City would be quite challenging if the data processing process is still done manually (Anggraini, 2019). Besides requiring a lengthy process, providing services to the public would also not be efficient. For example, during the fine payment process, traffic officers have to input each fine document and confirmation to the bank, and only then can the fine be paid. With this system, the officers cannot directly know the amount of non-tax state revenue (PNBP) from traffic fines because the amount can only be determined based on the weekly court hearings.

By implementing an integrated information system, specifically between the traffic violation recording system currently used by the e-tilang of the Indonesian Attorney General's Office and the PNBP payment system in the SIMPONI application, real-time PNBP payment data can be obtained and access to case information can be easily accessed by traffic violators. Therefore, the researcher is interested in understanding the mechanism of fine payment services and the effectiveness of utilizing the SIMPONI application in managing traffic fines through the e-tilang application at the Jambi State Prosecutor's Office.

## **Methods**

This research employs a qualitative approach with a case study design. The qualitative approach involves the interpretation of meaning of a phenomenon from the participants' perspectives. As explained by Cresswell, qualitative research serves as a means to explore and understand the meaning of a group of individuals or a community related to social issues. This includes information

about the main phenomena explored in the research, the participants, and the research location. This study utilizes a case study type of research, as it aims to clearly and carefully investigate a specific program. The case study positions the researched object as the case under examination (Creswell, 2014). The data collection techniques used in this research include observation, interviews, and documentation. As for data analysis, the first step involves preparing and organizing the data for analysis, while the second step entails data reduction through coding and code summarization. The third step involves presenting the data in a narrative form.

## **Discussion**

### **General Overview**

#### *SIMPONI*

SIMPONI is a web-based online computerized application with an integrated and comprehensive system that can be accessed at any time to generate valid data reports in the management of non-tax state revenues (PNBP). SIMPONI was officially launched on April 27, 2014, and managed by the Directorate General of Budget, Ministry of Finance, to facilitate PNBP management using a billing system. The billing system facilitates the issuance of billing codes for the purpose of payment or deposit of state revenues (Directorate of PNBP, 2016).

After integrating SIMPONI with the Generation 2 State Revenue Module (MPN-G2) system, the procedure for depositing PNBP becomes easier. Deposits are made using a 15-digit billing code, which is a numeric format that is valid for 7 days from the date of issuance. The billing code is obtained directly by the depositor through SIMPONI or systems that are connected to SIMPONI (Arfin & Lindawati, 2019). Subsequently, the deposit can be made directly through bank tellers, ATMs, e-Banking, EDC, and digital wallets. The payment notification will be stored in the SIMPONI billing data.

#### *E-Tilang of the Indonesian Attorney General's Office*

E-Tilang is a web-based online case reporting system for traffic violations that adheres to the principles of justice and provides benefits in improving public services. Meanwhile, e-Tilang of the Indonesian Attorney General's Office is a web-based information system developed by converting the PHP programming language using the CodeIgniter (CI) framework. It utilizes the Relational Database Management System (RDBMS) MySQL for data storage and the Apache web server (Center for Data and Information Technology of the Attorney General's Office, 2021). The e-Tilang application of the Indonesian Attorney General's Office has been integrated with the information system of law

enforcement agencies, specifically the Indonesian National Police Traffic Corps, which provides data on violators. The Supreme Court of Indonesia, through the District Court, issues decisions based on the violator's data, and the execution is carried out by the Indonesian Attorney General's Office, specifically the State Attorney's Office. All forms of payment can now be made through transfer methods via virtual accounts, eliminating the need for cash transactions with officers. The e-Tilang application of the Indonesian Attorney General's Office is used to process traffic violation case data that has been adjudicated by the court, manage payment data for fines and case fees, and deposit them into the state treasury, as well as generate reports on a regular basis.

Non-tax state revenues fall into the category of non-tax state revenues. Based on Law Number 9 of 2018 regarding Non-Tax State Revenues (PNBP), the following types of revenues are classified as PNBP objects:

- a. Revenues derived from government fund management;
- b. Revenues from resource utilization;
- c. Revenues from government services activities;
- d. Revenues from the management of separated state wealth;
- e. Revenues from the management of state-owned assets;
- f. Revenues in the form of state entitlements.

Traffic fine payments are an example of PNBP that have an impact on state expenditure financing (Agustini, 2019). PNBP management agencies are obliged to carry out PNBP collection based on the types and rates of PNBP determined by the law, ensuring clean, professional, transparent, and accountable services to the public.

#### *Traffic Violation Fines*

Traffic violation fines are a source of state revenue derived from non-tax state revenue (PNBP) for traffic offense crimes. These fines are the principal penalties that must be paid by offenders, with amounts determined by court verdicts, including the remaining amount of fine payment deposit that is not collected by the offender according to traffic regulations (Attorney General's Office PNBP Regulation, 2016). The deposit is a fine payment in the form of a certain amount of money paid by the offender through the BRI Virtual Account (BRIVA) prior to the court verdict. Subsequently, the deposit will be transferred to the state treasury after the court verdict. If the deposited amount is greater than the fine amount, the prosecutor, as the executor, must inform the offender no later than 14 days after the court verdict, and if the excess deposit is not collected by the offender within 1 year, it will automatically become a finding and be transferred to the state treasury as attorney general's PNBP (Indonesian Attorney General's

Commission, 2016). Conversely, if the deposit amount is smaller than the court verdict, the shortfall will be billed to the offender when retrieving the evidence.

### **Mechanism of Traffic Violation Fine Payment Service through SIMPONI**

The legal basis for the implementation of electronic devices to support enforcement activities in traffic violations has been regulated in Article 272 Paragraph (1) and (2) of the Traffic and Road Transportation Law. Based on these regulations, the police have implemented an online ticketing system in the city of Jambi. All manual enforcement or Electronic Traffic Law Enforcement (ETLE) will be recorded in the information system, enabling the digitization of the ticketing process to be conducted online. Referring to the provisions of e-ticketing implementation stated in Article 7 letter (f) of the Chief of the Indonesian National Police Regulation No. 5 of 2018, which emphasize efficiency and effectiveness, it means that the e-ticketing procedure should be simple, fast, and easy to implement, resulting in a decrease in traffic violations. However, the implementation of the existing e-ticketing application is not actually in line with expectations, as the number of violators continues to increase.

The system will operate when the police on duty have recorded the violation data in the online ticketing application system. The prosecutor's office will then execute the system after the court's verdict is known. This will be the criminal fine determination that will be billed to the traffic violators. With the e-ticketing system, violators only need to pay the fine for the violated article through their own bank account (Setiyanto, Gunarto, & Wahyuningsih, 2017). After receiving a notification of the traffic violation fine payment, violators can directly show the proof of payment to the officers, and then they can retrieve the confiscated items such as driver's licenses, vehicle registration certificates, or motor vehicles.

In line with technological advancements, the Indonesian Attorney General's Office has released an e-ticketing application that makes it convenient for violators to pay traffic fines without the need to visit the prosecutor's office for cash payment. The role of the prosecutor's office in ticketing cases is to implement court verdicts or act as the executor. Therefore, the prosecutor's office will receive fine payments from violators, which will then be deposited into the state treasury (Ardhiyanto, 2019). Since its launch, the e-ticketing application by the Attorney General's Office has been integrated with the Ministry of Finance and 154 banks/post offices, as well as e-commerce platforms, that can accept traffic fine payments. Additionally, the Jambi District Prosecutor's Office has an Electronic Data Capture (EDC) machine available for paying traffic fines using a

billing code. This aligns with the realization of hassle-free and corruption-free public services.

For paying traffic fines through the state revenue module, direct payment can be made by visiting the local District Prosecutor's Office. The traffic officer will then print a billing code receipt, and payment can be made using an ATM machine. Once the payment is confirmed, the officer will verify the payment and hand over the evidence. For online payment of traffic fines through the state revenue module, violators can check the fine amount by accessing [tilang.kejaksaan.go.id](http://tilang.kejaksaan.go.id). Then, they need to input the violator's barcode code to determine the amount of the traffic fine to be paid. After that, they can proceed to the payment column and choose the payment method, whether through bank transfer or e-commerce. The following is the procedure for traffic fine payment service:

Top of Form



Fig. 1. The process flow of traffic fine payment service through the state revenue module (e-tilang by the Indonesian Attorney General's Office, 2021)

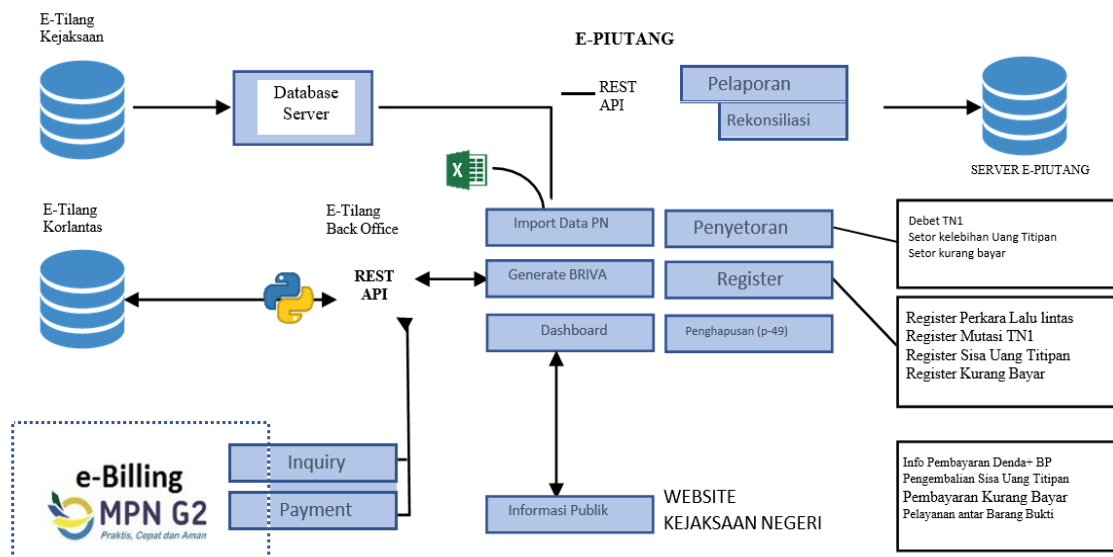
The implementation of SIMPONI in traffic fine management is carried out using a billing system operated to regulate and record all transactions of traffic fine payments. The implementation of SIMPONI provides great flexibility for the community and the implementing officers in the Attorney General's Office who

have authority over traffic fines in the e-tilang application, enabling them to fulfill their obligations and contribute to increasing state revenue.

There are 4 innovations in the implementation of SIMPONI as a traffic fine management system in the e-tilang application by the Indonesian Attorney General's Office v.2.0.

- a. **Community participation** In the implementation of SIMPONI in the e-tilang application by the Indonesian Attorney General's Office v.2.0 as a traffic fine management system, the active and organized participation of the community is involved in all stages, including policy development, preparation, planning, implementation, and evaluation. The SIMPONI system in the application can facilitate offenders in paying traffic fines by reducing bureaucracy and simplifying the process.
- b. **Transparency** This principle ensures freedom of access for everyone to obtain information about violations committed by law enforcement officers, thus gaining public trust in terms of traffic fine services.
- c. **Accountability** It requires that every implementation and its outcomes be accountable to the public and relevant parties according to regulations. This application uses an online system to facilitate access and verify the accuracy of traffic fine payments.
- d. **Effectiveness and efficiency** The implementation of SIMPONI in this application is an effective choice that can achieve the goal of enforcing traffic fines on offenders. In terms of efficiency, the system is highly efficient as it is a suitable step to reduce operational costs. All data related to SIMPONI, including fines, reports, and other relevant information, will be digitally recorded.





**Fig. 2.** Architecture of the Indonesian Attorney General's e-tilang application v.2.0 with SIMPONI in managing traffic fines (Center for Digital and Information Technology, Attorney General's Office, 2021).

Currently, the e-tilang application system can be controlled through the internet network, making it easier compared to manual court processes. The application system is automatically integrated with the police's e-tilang application and the District Court where the court proceedings take place, and it has also been integrated with the SIMPONI application managed by the Directorate General of Budget, which includes the Non-Tax State Revenue (PNBP) planning system, billing system, and PNBP reporting system. With SIMPONI, the management of state revenue can be effectively implemented through the creation of relevant financial reports. It can be noted that SIMPONI is part of the second generation State Revenue Module (MPN-G2) system, which is connected to the Indonesian Attorney General's e-tilang application v.2.0.

### The Effectiveness of Utilizing the SIMPONI Application in Managing Traffic Violation Fines

The use of the Indonesian Attorney General's e-Tilang Application v.2.0 serves to process data quickly and manage the financial aspects related to the Attorney General's Non-Tax State Revenue (PNBP) in accordance with the Decision of the Indonesian Attorney General Number KEP-518/A/JA/11/2001 regarding amendments to the Decision of the Indonesian Attorney General Number KEP-132/JA/I/1994 regarding Criminal Case Administration. One of the flexibilities gained by the public through the connection between the second generation State Revenue Module (MPN-G2) and the Indonesian Attorney

General's e-Tilang Application v.2.0 is the convenience for violators to make traffic fine payments through various payment methods such as teller, ATM, internet banking, and several types of digital wallets by entering the payment billing code obtained after accessing the application's website.

Payments made by violators after the court session are directly deposited into the state treasury through the automatically printed billing code in the SIMPONI application. The Indonesian Attorney General's e-Tilang Application v.2.0 is also integrated with the E-Piutang application to accommodate the management of traffic violation fines. All deposited fines made by violators will be collected into a single National Traffic Fine Account or RTN. The National Traffic Fine Account is a dedicated account used to collect the fines deposited by violators before the court's decision is issued.

Before the implementation of the Indonesian Attorney General's e-Tilang Application v.2.0, the process of depositing bail money and traffic fines required a lengthy process because the bail money, traffic fines, and remaining bail money were collected into three types of National Traffic Fine Accounts (RTN). When an officer is about to make a deposit, the examination of the amount of bail money in RTN 1 needs to be conducted to ensure whether it is in accordance with the court's decision or not. If the amount of bail money is correct, a transfer of the bail money to RTN 2 will be performed, and if there is an excess amount, the remaining bail money will be collected in RTN 3. Once all the examination processes have been completed, the amount of fine money in RTN 2 can be deposited into the state treasury using the SIMPONI billing printed through the State Treasury Receiver application of the Jambi State Prosecutor's Office.

The reconciliation of data during the process of transferring balances in Non-Tax State Revenue (PNBP) deposits still being implemented makes the generated reports less effective and efficient. That is one of the reasons why the Indonesian Attorney General's e-Tilang Application v.2.0 was implemented. In January 2021, the Indonesian Attorney General's e-Tilang Application v.2.0 was implemented in all units of the Indonesian Attorney General's Office, and its use became mandatory for managing traffic violation case data.

The implementation of SIMPONI has shown a significant improvement in optimizing the management of traffic fines in the e-Tilang application. Initially, state revenue, which is often discussed by economists, focused only on taxation. However, there are non-tax state revenues, such as PNBP, which may not be as substantial as taxes but contribute significantly to state expenditure financing. The potential of PNBP also contributes to state revenue.

A well-established system in PNBP management carried out by SIMPONI can generate a reconciliation report by reconciling PNBP. This reconciliation report serves as a basis for the preparation of financial reports as non-tax state revenue.

The data of traffic fines in the Indonesian Attorney General's e-Tilang Application v.2.0 is one of the elements managed within SIMPONI as non-tax state revenue, which plays a role in contributing to state income. These traffic fines are managed by SIMPONI using its own billing system for the purpose of fine payment as state revenue deposit. The following are the benefits of the billing system: a. Facilitating and simplifying the data filling process for payment and deposit of Non-Tax State Revenue (PNBP). b. Avoiding or minimizing the possibility of human errors in recording payment and deposit data of PNBP. c. Providing convenience and flexibility through various alternative payment and deposit channels for PNBP. d. Granting access to PNBP payers and depositors to monitor the status or realization of PNBP payment and deposit.

There are three benefits that can be obtained through the implementation of SIMPONI in managing traffic fines using the Indonesian Attorney General's e-Tilang Application v.2.0 in the Jambi State Prosecutor's Office: a. SIMPONI has transformed the manual or cash payment system to the traffic management officers in the prosecutor's office into a cashless payment system through EDC facilities and other digital payment systems provided. b. With the online system, the service for paying traffic fines through the Indonesian Attorney General's e-Tilang Application v.2.0 can operate 24 hours a day to meet the users' demands. c. The State Prosecutor's Office is no longer burdened with payment administration as the revenue data is available through SIMPONI, which can be paid directly by the public.

Despite its benefits, every application system has its weaknesses, including the Indonesian Attorney General's e-Tilang Application v.2.0, which is not yet directly connected to the District Court application system. Operators of the e-Tilang Application v.2.0 must manually input judge's verdict data. The services provided through the e-Tilang Application v.2.0 are for traffic fine payment, periodic deposit of traffic fines as non-tax state revenue, and as payment identification prior to the traffic court session. Each unit within the Indonesian Attorney General's Office strives to provide the best service to the public as part of the socialization of the Indonesian Attorney General's e-Tilang Application v.2.0, as stated in the regulations in the field of state finance.

- a. There should be no additional charges to the public beyond the established rules

- b. PNBP deposits should not be held in accounts created by the Ministry of Finance
- c. Revenues must be deposited into the state treasury account on the same day

The implementation of the e-Tilang system by the prosecutor's office in traffic enforcement greatly assists in carrying out its duties and functions in serving the public, including facilitating the calculation of PNBP by the traffic administration team according to the specified types. The prosecutor's traffic service system can be trusted to eliminate illegal levies as case data can be accessed more transparently by the public.

### **Conclusion**

Payment of traffic fines by traffic violators can be done manually by visiting the prosecutor's office or online by accessing [tilang.kejaksaan.go.id](http://tilang.kejaksaan.go.id), then inputting the violator's barcode code to determine the amount of the fine to be paid. They can proceed to the payment column and choose the payment method, either through bank transfer or e-commerce.

The effectiveness of utilizing SIMPONI in managing traffic fines through the Indonesian Attorney General's e-Tilang Application v.2.0 has been realized through the fine administration implemented in the Jambi State Prosecutor's Office. It has proven to assist traffic officers in knowing the amount of fines already paid by violators and deposited in the state treasury in real-time. This data will facilitate the preparation of reconciliation reports made by reconciling PNBP. Furthermore, these reports serve as a basis for compiling financial statements as non-tax state revenue.

However, due to the lack of direct connectivity between the Indonesian Attorney General's e-Tilang Application v.2.0 and the Case Tracking Information System (SIPP) owned by the District Court, operators of the e-Tilang application must manually input case verdict data.

## References

- Agustini, S. (2019). Analisis Perlakuan Akuntansi terhadap Penerimaan Negara Bukan Pajak (PNBP) atas Jasa Layanan Iptek Nuklir. *Ecopreneur*, 1(1), 105-106.
- Anggraini, D., & Hendarsyah, D. (2019). Pengaruh Sistem Informasi Akuntansi (Komputerisasi Kegiatan Pertanian) terhadap Pencatatan Penerimaan Negara Bukan Pajak pada Kantor Pertanian Kabupaten Bengkalis. *Jurnal Akuntansi Syariah*, 3(1), 20-36.
- Ardhiyanto, T. (2019). Pelaksanaan Eksekusi Denda Uang Tilang Perkara Pelanggaran Lalu Lintas. *Jurnal Universitas Islam Malang*, 1(1), 5-8.
- Arfin, R. & Lindawati, D. (2019). Hambatan Penerapan Sistem e-Billing pada Penerimaan Negara DJBC dalam Perspektif Pengguna Jasa. *Jurnal BPPK* 12(2), 21-30.
- Dewi, R. (2022, June 20). *Denda E-TLE Capai Rp 639 Miliar, akan Dikemanakan Denda tersebut.* <https://www.kompas.com/tren/read/2022/06/20/120400165/denda-etle-capai-rp-639-miliar-akan-dikemanakan-dana-tersebut-?page=all>.
- Direktorat Jenderal Anggaran dan Penerimaan Negara Bukan Pajak. (2016, May 9). *Interkoneksi Sistem Informasi PNBP Online (SIMPONI) sebagai Bagian dari Modul Penerimaan Negara Generasi 2 (MPN-G2) Dengan Sistem Layanan PNBP pada BPOM.* <https://www.pom.go.id/files/2016/simponi/INTERKONEKSIBPOM-DJA.pdf>
- Kejaksanaan Negeri Jambi (2022), *Laporan Penerimaan Negara Bukan Pajak Tahun 2021*. Kejaksanaan Republik Indonesia.
- Kepolisian Resor Kota Jambi (2021), *Laporan Rekapitulasi Data Tilang Satlantas Polresta Jambi Tahun 2021*. Kepolisian Republik Indonesia.
- Keputusan Jaksa Agung RI Nomor KEP-518/A/JA/11/2001 tentang perubahan atas Keputusan Jaksa Agung RI Nomor KEP-132/JA/I/1994 tentang Administrasi Perkara Tindak Pidana. Komisi Kejaksanaan Republik Indonesia (2023, January 13), *Denda Tilang sebagai PNBP Kejaksanaan.* <https://komisi-kejaksanaan.go.id/denda-tilang-sebagai-pnbp-kejaksanaan-2>.
- Peraturan Pemerintah Nomor 39 Tahun 2016 tentang Jenis dan Tarif atas Jenis Penerimaan Negara Bukan Pajak yang Berlaku pada Kejaksanaan Republik Indonesia. <https://peraturan.bpk.go.id/home/details/5762>.
- Peraturan Kepala Kepolisian Negara Republik Indonesia Nomor 5 Tahun 2018 tentang Pengukuran Tata Kelola Kepolisian Negara Republik Indonesia. <https://jdih.go.id/files/1475/perkapno5tahun2018tentangpengukuran-tatakelolakepolisian-negararepublikindonesia.pdf>.
- Pusat Data Statistik Kriminal dan Teknologi Informasi Kejaksanaan Agung (2021),

*Etilang Kejaksaaan Republik Indonesia 2021*. Kejaksaan Republik Indonesia. Setiyanto, Gunarto, & Wahyuningsih,(2017). Efektivitas Penerapan Sanksi Denda e-Tilang Bagi Pelanggar Lalu Lintas Berdasarkan Undang-Undang Nomor 22 Tahun 2009 tentang Lalu Lintas dan Angkutan Jalan (Studi di Polres Rembang). *Jurnal Hukum Khaira Ummah*,12 (4), 742-766.

Undang-Undang Republik Indonesia Nomor 20 Tahun 1997 Tentang Penerimaan Negara Bukan Pajak.  
<https://jdih.kemenkeu.go.id/fulltext/1997/20Tahun~1997UU.htm>.

Undang-Undang Republik Indonesia Nomor 9 Tahun 2018 Tentang Penerimaan Negara Bukan Pajak.  
<https://peraturan.bpk.go.id/Home/Details/90041/uu-no-9-tahun-2018>.

Undang-Undang Republik Indonesia Nomor 22 Tahun 2009 Tentang Lalu Lintas dan Angkutan Jalan.  
<https://peraturan.bpk.go.id/Home/Details/38654/uu-no-22-tahun-2009>.