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Innovations In The Implementation of The Sapawarga Application In Taxpayer Administration

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Abstract

The rapid advancement of information and communication technology has encouraged local governments to transform public services through digital innovation, particularly in taxpayer administration. Conventional administrative processes often face challenges, such as limited accessibility, lengthy procedures, and low levels of public participation, making the implementation of e-government necessary to improve service quality. This study aims to examine the implementation of the Sapawarga application in taxpayer administration at the Kuningan Regency SAMSAT Office, identify the challenges encountered during its implementation, and analyze government efforts to address these challenges. This research employed a qualitative descriptive approach, with data collected through interviews, observations, and documentation. The analysis was based on Richardus Eko Indrajit's e-government framework, which consists of three dimensions: support, capacity, and value. The findings indicate that the Sapawarga application has improved taxpayer services by simplifying administrative processes, increasing efficiency, enhancing transparency, and enabling taxpayers to access services without directly visiting the SAMSAT office. However, several obstacles remain, including limited digital literacy, unstable internet infrastructure, technical system disruptions, and varying levels of user acceptance. The government has addressed these issues through public outreach, digital literacy programs, technical coordination, and the provision of alternative manual service options. In conclusion, the Sapawarga application represents a significant digital innovation that supports the modernization of taxpayer administration; however, continuous improvements in technological capacity and community readiness are required to ensure sustainable and equitable digital public services.

INTRODUCTION

Advances in information and communication technology in the digital age have had a significant impact on various aspects of human life, including public administration. As the institution responsible for delivering public services, the government is required to adapt to technological advancements so that the services it provides become faster, more efficient, more transparent, and more accountable (Khairunnissa et al., 2025). In this context, the concept of electronic government, or e-government, has become a key strategy in bureaucratic reform and the digital transformation of government.

The digitization of public administration in Indonesia often faces a paradox. On the one hand, there is a strong push toward digital governance, marked by the development of Digital Public Service Malls, online licensing applications, and open data platforms (Suwarsono & Heryanto, n.d.).

The government's role in digital innovation is embodied through e-government. E-government refers to all activities involving the use of information and communication technology (ICT) in administrative processes, with the aim of improving efficiency, transparency, and accountability, as well as supporting the achievement of good governance (Khumayah, 2025).

In practice, the adoption of e-government in Indonesia continues to grow and is being implemented across various sectors, including at the local government level. Local governments are required to optimize their resource potential and increase their Local

Revenue (Pendapatan Asli Daerah/PAD) (Nabasa N & Riharjo, 2021). One of the main sources of local revenue is local taxes, which are regulated by Law No. 28 of 2009 on Local Taxes and Local Levies (Pajak Daerah dan Retribusi Daerah/PDRD). This law grants local governments the authority to establish, collect, and manage local taxes with the aim of enhancing local fiscal autonomy (The Government of the Republic of Indonesia, 2009). However, common challenges in local tax administration include low taxpayer awareness, limited access to information, and administrative processes that remain manual and cumbersome.

In response to these challenges, various regions have begun to innovate by implementing digital systems in local tax administration. One notable innovation is the use of digital public service features, such as the Sapawarga application. Sapawarga offers a variety of public service features, including complaint channels, access to government service information, and the integration of basic administrative services (Muhibullah & Purnamasari, 2023). As the initiative has progressed, several regencies and cities in West Java have begun using this application to support local tax administration processes, including the dissemination of taxpayer information, payment due date notifications, complaint handling, and online access to tax information.

This innovation is expected to improve transparency, enhance the accuracy of taxpayer data, increase service convenience, and strengthen public tax compliance. With the availability of easily accessible digital channels, the public can obtain information about their tax obligations without having to visit local tax offices in person. In addition, the application can serve as an effective communication channel between local governments and residents for sharing information, submitting complaints, and providing feedback regarding the services provided (Budhirianto & Sumiaty, 2022).

Kuningan Regency, as one of the districts in West Java Province, has great potential for developing digital innovations in public services. In recent years, the Kuningan Regency Government has made various efforts to improve the efficiency of administrative services, including through data digitization and application-based services. However, in the context of taxpayer administration, several challenges remain, such as low digital literacy among the public, limited network infrastructure in rural areas, and a lack of outreach regarding the use of public service applications. Therefore, the implementation of the Sapawarga application in taxpayer administration in Kuningan Regency represents a strategic step toward strengthening e-government-based services and improving the quality of local tax governance.

Previous research supports the importance of implementing e-government in improving local tax services. Research by Satibi et al. (2024) shows that the implementation of the Sapawarga application as a public service innovation has made motor vehicle tax payments easier and more time-efficient. However, the study's findings also highlight several significant issues, including low public satisfaction with the application's services, a mismatch between the innovation and public needs, limited user understanding and adoption, and insufficient staff resources that have hindered the effective implementation of outreach efforts.

There is a research gap stemming from the limited number of studies examining the factors contributing to the low effectiveness and public acceptance of the Sapawarga digital innovation from the perspective of e-government theory (support, capacity, and value). Furthermore, previous research has focused on the Soreang area, while the context and characteristics of other regions, such as Kuningan Regency, have not yet been examined. Therefore, the effectiveness of the Sapawarga application implementation in Kuningan Regency requires further investigation to determine the extent to which this innovation can improve the quality of local tax administration, encourage taxpayer compliance, and support sustainable growth in local revenue.

Based on the above discussion, this study is important because it aims to analyze the implementation of the Sapawarga application in improving the administrative efficiency of motor vehicle taxpayers in Kuningan Regency, particularly in terms of ease of access to services, speed of administrative processes, and the accuracy and transparency of information provided to taxpayers. Additionally, identifying the various challenges encountered in implementing the Sapawarga application at the Kuningan Regency SAMSAT is another objective of this study. These challenges include low levels of digital literacy among the public, limited network infrastructure, and insufficient human resources required to manage digital-based services.

The final objective of this study is to identify the government's efforts to address these challenges, such as increasing public awareness regarding the use of the application, enhancing human resource capacity, and establishing supporting systems and infrastructure. Thus, this study is expected to provide a comprehensive overview of the effectiveness of digital innovations in motor vehicle tax administration and offer strategic recommendations for improving public services in Kuningan Regency.

Innovation is a fundamental concept in the development of modern public services, particularly in the context of government efforts focused on improving efficiency and service quality. According to Everett M. Rogers (2003), innovation is defined as an idea, practice, or object perceived as new by individuals or groups that adopt it. In the field of public administration, innovation does not merely refer to the creation of new products but also encompasses the development of systems, procedures, and approaches that provide added value to society. Public sector innovation is the process of applying new ideas to improve the effectiveness of public services, cost efficiency, and citizen satisfaction (Mahpudin, 2022). The government has also introduced more systematic service resolution mechanisms as part of its efforts to increase public participation (Zulkarnaen et al., 2025). Innovations in the field of tax administration, for example, can include the implementation of information technology, data digitization, or the development of online service systems that enable citizens to fulfill their tax obligations without bureaucratic obstacles.

One concrete example of public service innovation in Indonesia is the development of the Sapawarga application. The Sapawarga application is a digital innovation launched by the West Java Provincial Government as a two-way communication channel between the government and the public. Sapawarga is designed as an integrated platform that facilitates the expression of citizens' concerns, the dissemination of official government information, and access to various public services. This application promotes the principles of transparency and citizen participation, where the public is not merely a recipient of services but can also contribute to public service processes through feedback, reporting, and oversight. As it has evolved, Sapawarga has been integrated with various services, including civil registration, health information, education, and local tax services.

The implementation of applications such as Sapawarga plays a crucial role in improving local tax service processes. Taxpayer administration encompasses all activities related to taxpayer data collection, assessment, tax collection, payment, and reporting to local tax authorities. According to Law of the Republic of Indonesia No. 28 of 2009 on Local Taxes and Local Levies (2009), local taxes are mandatory contributions to local governments enforced by law, without direct compensation, and are used for local government purposes to promote public welfare. In practice, local tax administration faces various challenges, including delays in taxpayer registration, limited transparency of information, and low levels of public compliance with tax payments.

The theoretical aspect of this study draws on the e-government theory proposed by Richardus Eko Indrajit (2016). According to Indrajit, e-government is an effort to utilize information and communication technology to improve relationships between the government and other parties, including the public (government to citizen/G2C), the business sector (government to business/G2B), and other government agencies (government to government/G2G). The primary goal of e-government, he explains, is to create effective, efficient, transparent, and participatory governance through the use of integrated digital systems. The application of this concept within the Sapawarga platform positions local governments as providers of digital services, citizens as both users and monitors, and technology as a medium of interaction that enables tax administration services to be delivered more effectively.

The implementation of the Sapawarga application in taxpayer administration in Kuningan Regency can be seen as part of the transformation toward better governance. This application serves not only as an administrative tool but also as a public communication platform that promotes transparency in tax information, reduces service processing times, and enhances public trust in local government.

Previous research conducted by Oktavianti (2024), using Richardus Eko Indrajit's theory to examine the implementation of e-government in public services, emphasizes three key indicators: support, capacity, and value. The research findings indicate that, in terms of support, the government has provided backing through policies and the provision of digital-based service systems; however, obstacles remain regarding public awareness. In terms of capacity, the study found that technological infrastructure and human resources are available but have not yet been fully optimized due to network limitations and varying levels of digital literacy among the public. In terms of value, the implementation of digital systems is considered to provide tangible benefits, such as increased time efficiency, ease of access to services, and transparency in administrative processes. This study found that the success of e-government does not depend solely on system availability but also on personnel readiness and the extent of benefits received by the public.

Previous research has shown that the implementation of e-government has a positive impact on improving the quality of public services, including in the taxation sector. For example, research by Winawati et al. (2025) shows that Sapawarga has successfully increased public digital participation as well as the efficiency and transparency of public services. However, the main challenges identified include low public digital literacy and limited technological infrastructure, particularly in rural areas. The study focused on the effectiveness of the program at the provincial level in general and did not specifically examine the implementation of the application within the context of local tax administration, including user adoption factors and the capacity of local officials to support such innovations.

Another study conducted in Karawang Regency by Pratama and Santoso (2025), focusing on the relationship between Sapawarga Jabar Super Apps innovation, SAMSAT service quality, and taxpayer satisfaction, shows that application innovation and service quality have a significant impact on user satisfaction. Application innovation contributes 28.6% to taxpayer satisfaction, while service quality contributes 31.1%. Although these results indicate a positive relationship, the study has not yet explored the underlying factors causing low satisfaction in specific areas, such as application complexity, limitations in observability, and tangible aspects of service quality. Additionally, the quantitative approach used was unable to thoroughly describe empirical conditions in the field, such as technical challenges, staff readiness, and the public's level of understanding of digital technology.

Based on the above discussion, it is evident that public service innovation through Sapawarga has made a significant contribution to improving the efficiency and accessibility of motor vehicle tax services. However, from an academic perspective, there remains a research gap that needs to be addressed by future studies. First, most previous studies have focused more on effectiveness and user satisfaction but have not extensively examined the innovation implementation process within the e-government theoretical framework, particularly from the perspectives of support, capacity, and value as outlined by Richardus Eko Indrajit (2016). Second, previous studies were conducted in urban areas or provinces, while the application of innovations at the district level—such as in Kuningan Regency, which has distinct social, economic, and infrastructure characteristics—has not been extensively explored. Third, aspects of public participation and digital literacy, which are key factors in the success of digital innovations, have not yet been comprehensively discussed. Fourth, there are still limited studies linking Sapawarga application innovation with the effectiveness of taxpayer administration at the local level..

METHOD

This study employed a descriptive qualitative approach to examine the innovative implementation of the Sapawarga application in taxpayer administration in Kuningan Regency. The approach was selected to obtain an in-depth understanding of the implementation process, challenges, and social context surrounding the use of the application in public services.

This study was based on the e-government theory proposed by Richardus Eko Indrajit (2016), which emphasizes three main components of successful e-government implementation: support, capacity, and value. The research was conducted at the Kuningan Regency SAMSAT Office, located at Jalan Aruji Kartawinata No. 8, Kuningan, West Java 45511, as the institution responsible for implementing the Sapawarga application in taxpayer administration. This location was selected because the office actively supports the adoption of digital-based public services, particularly in improving local tax administration.

Data were collected through interviews, observations, and documentation (Sugiyono, 2019). The data sources consisted of primary and secondary data. Primary data were obtained through in-depth interviews with SAMSAT staff and taxpayers who used the Sapawarga application in Kuningan Regency. The interviews focused on the implementation process, user experiences, challenges encountered, and efforts made by relevant agencies to optimize the application. Secondary data were collected from official government documents, academic articles, books, and previous studies related to e-government and tax administration to support and strengthen the analysis.

Data analysis followed the Miles and Huberman (2014) model, consisting of data reduction, data presentation, and conclusion drawing. Data validity was ensured through source and method triangulation to strengthen the reliability of the research findings. This study is expected to contribute to the understanding and improvement of digital-based public service innovations, particularly in local taxpayer administration in Kuningan Regency..

RESULTS AND DISCUSSION

This study describes the implementation of the Sapawarga application in taxpayer administration in Kuningan Regency. The result of interviews and field observations indicate that this innovation not only introducces new technology but is also part of the government's efforts to transition from manual to digital services. The findings of this analysis draw on Richardus Eko Indrajit's theory of e-government, which emphasizes three key components: Support, Capacity, and Value .

The innovation of implementing an application in motor vechile tax administration in Kuningan Regency is based on the real need to improve services delivery, which was previously still conventional. Before the digital system, motor vrchile tax services at SAMSAT typically relied on the physical presence of taxpayers. Due to long lines, manual document verification, and limited services hours, the administrative process took a considerable amount of time. This situation indirectly affected public convenience and their compliance with tax obligations. Therefore, digital innovation is seen as a solution to improve data accuracy, streamline service processes, and reduce the likelihood of administrative errors.

From a regulatory standpoint, this innovation is not being implemented without a legal basis. The implementation of a digital system for motor vehicle tax administration in Kuningan Regency is based on Kuningan Regency Local Regulation No.1 (2024) regarding Local Taxes and Local Levies, which governs the authority of local governments in the administration of local taxes, including Motor Vehicle Tax ias one of the main sources of Local Own-Source Revenue (PAD). The local regulation enables local governments to establish a more efficient and accountable administrative system. Conversely, *West Java Provincial Regulation No. 4, (2021*) The Law on the Administration of Communications and Information Technology, Statistics, and Cryptography promotes the implementation of the Electronic-Based Government System (SPBE), which drives the digitization of government. Therefore, the use of applications in tax services is part of a broader legal mandate that goes beyond mere technical policy.

Sapawarga was developed by the West Java Provincial Government as an integrated public service platform to implement this policy. The app allows iusers to check their tax status, view information on tax due dates, and make online payments through banking systems that have partnered with the government for motor vehicle tax administration. Research findings indicate that the app improves time efficiency and facilitates access to data. Digital systems iminimize recording errors and enhance the transparency of administrative processes. Additionally, taxpayers can independently determine their obligations without having to visit the SAMSAT office in person.

This innovation is not yet fully effective. Several challenges remain, such as low digital literacy among some people, limited internet access in certain areas, iand the public's continued preference for in-person services. This indicates that the availability of technology is not the only factor determining the success of ian innovation; the readiness of human resources and infrastructure support are also crucial.

The research findings also indicate that the implementation of the Sapawarga app in motor vehicle tax administration has helped improve the transparency and accountability of services at the Kuningan Regency SAMSAT office. The entire process from data verification and tax amount information to payment is systematically recorded in the digital system and can be traced back if necessary. Informants stated that this situation makes the service process more orderly and controlled, as every transaction has clear digital evidence and a digital trail. Additionally, the public can independently monitor the duties of staff, while staff feel more accountable for providing information to taxpayers. Consequently, service outcomes become clearer, measurable, and can be objectively evaluated by management and relevant agencies to improve the quality of public services.

Based on the description of the result above, the researcher then analyzed rhese findings using Richardus Eko Indrajit's (2016) e-goverment theory, which encompasses three dimensional: Support, Capacity, and Value. The sussequent discussion is based on interviews with relevant informants and was analyzed qualitatively by linking the empiricial field findings to each of rhese indinlvators, thereby providing a comprehensive perspective on the innovation in the application under study.

Implementation of the Sapawarga App

According to Richardus Eko Indrajit's theory, the success of e-government implementation depends heavily on strong support from the government, whether in the form of policies, leadership commitment, or institutional readiness to provide digital systems.

Without this support, public service digitization programs will not last long. Thus, supporting indicators show that the technology is in place and that the government is serious about promoting the transformation of services to an electronic-based model.

The implementation of the application in the support dimension demonstrates policy support and leadership commitment to driving the transformation of digital-based tax services. Based on interview results, Sapawarga is part of the West Java Provincial Government's policy to optimize Motor Vehicle Tax revenue through a digital system. This implementation aims to make it easier for the public to pay annual taxes without having to visit the SAMSAT office in person. This effort aligns with the policy on intensifying Motor Vhicle Tax collection as stipulated in West Java Governor Regulation No. 90 of 2015 (Pelayanan et al., 2015) which was then refined through *Governor of West Java West Java Governor's Regulation No. 6*, (2020) regarding the Tax Intensification Incentive. This Policy aims to maximimeze local revenue; for the 2025 – 2026 period,it focuses on optimizing tax collection and ensuring that there is no increase in tax rates in 2026.

In terms of capacity, this application can be implemented due to system readiness and inter-agency integration. An informant stated that the Sapawarga motor vehicle tax payment system has been integrated with the Revenue Agency (Bapenda), the Police, and Jasa Raharja, allowing all tax payments to be made through a digital platform. This was further reinforced by an informant who explained that the public can make payments through various channels such as bank transfers, QRIS, Alfamart, Indomaret, and even e-commerce platforms. However, the informant also noted that the technical management of the application remains at the provincial level; thus, in the event of a system outage, local authorities must wait for repairs from the central office. This indicates that the technological capacity is already in place, although technical challenges have not yet been fully resolved at the local level.

From a value perspective, this innovation truly benefits the public as service users. Interview results indicate that the public finds it convenient to check tax information and make payments directly via their mobile phones without having to wait in line at the SAMSAT office. Taxpayers also stated that using this app is more efficient, saves time, and reduces transportation costs. Since transactions are processed directly through the banking system, there are fewer errors or discrepancies, making the digital payment system more transparent.

Challenges in Implementing the Sapawarga App

Research shows that the main obstacle hindering the implementation of the Sapawarga application at the Kuningan Regency SAMSAT is related ito capacity, meaning the readiness of the system and supporting infrastructure. During interviews, it was explained that the most common obstacles are system disruptions or application errors, which prevent the public from ifully utilizing the service. When this occurs, the public reverts to in-person services at the office because digital motor vehicle tax payment services are disrupted. This is further supported by an official informant who stated that since the technical management of the application is handled at the provincial level, local authorities cannot directly address issues when the system experiences disruptions.

It is not just a matter of the system; limited internet connectivity in some areas is also an issue. According to statements made during interviews, there are still regions with unstable internet access, making it difficult for residents to access the app. This is further supported by informants who noted that app usage is highly dependent on signal quality in their respective areas. Since technological infrastructure is crucial to the success of e-government, this situation iindicates that capacity is not yet fully robust from the perspective of Indrajit's theory.

In the "Value" dimension specifically, the lack of understanding regarding the benefits experienced by the public this presents a challenge. During iinterviews, iit was mentioned that some members of the public continue to choose to visit the SAMSAT office in person because they feel more confident and are more accustomed to in-person services. Community informants also stated that using digital applications remains confusing for some residents, particularly those iwho are not tech savvy. Therefore, based on e-government theory, the primary obstacle to implementing Sapawarga in Kuningan Regency lies in the Capacity aspect and the suboptimal impact on the Value perceived by the community.

The government's efforts to address challenges

To assess the government's efforts to address challenges in implementing the Sapawarga application, the dimensions of support and capacity can be iused. iIn the Support dimension, the government has demonstrated its commitment through ongoing outreach and educational activities. According to interview results, outreach is conducted via social media, by providing information to village officials, and by informing taxpayers directly at service offices. This is further reinforced by officials who inform people that those still paying manually imust learn about alternative payment methods through the app so they can try digital services in the future. These efforts demonstrate policy support and encouragement for the public to gradually transition to a digital system.

In terms of capacity, local governments actively collaborate with system administrators at the provincial level when technical issues arise. During the interviews, it was explained that any issues with the system must be reported immediately so that services are not disrupted for too long. According to staff informants, communication with central administrators is crucial when the application encounters errors. Additionally, maintaining manual service operations serves as an adaptive approach to ensure tax services continue to function even when there are obstacles in the digital system. This is further supported by community informants who noted that having two service options makes the process easier and more secure.

Based on iIndrajit's theoretical analysis, this demonstrates the government's efforts to strengthen the "Support" dimension through public outreach and policy commitments, as well as to build capacity through technical coordination and the provision of alternative services. The goal is to ensure that digital innovation ican continue despite various implementation challenges.

CONCLUSION

This study concludes that the implementation of the Sapawarga application in taxpayer administration demonstrates that this application-based service represents a form of digital innovation that facilitates concrete steps toward the digital transformation of public services. The Sapawarga application improves service efficiency, accelerates administrative processes without requiring taxpayers to visit the office directly, and supports transparency and accountability in local tax management. This innovation reflects the government's efforts to utilize information technology to improve public service quality.

Based on the e-government theory proposed by Richardus Eko Indrajit, the implementation of this application has fulfilled the aspects of support, capacity, and value, although it has not yet reached an optimal level. In terms of support, government policies and commitments have been established to encourage service digitization. In terms of capacity, digital systems and inter-agency integration have been developed; however, technical issues and infrastructure limitations remain challenges. These findings indicate that although communication channels have shifted toward digital platforms, formal service structures continue to play an important role in ensuring convenience and efficiency, particularly because some members of the public are not yet fully accustomed to using digital services.

The main challenges in implementing this application include system disruptions, limited internet connectivity, and low levels of digital literacy among the public. Therefore, government efforts through public outreach, digital education, and technical coordination with system administrators are important steps in ensuring the successful implementation of the application.

Overall, the implementation of the Sapawarga application in Kuningan Regency has had a positive impact on the modernization of local tax services and reflects the application of e-government principles in terms of support, capacity, and value. However, to achieve sustainable improvements in service quality and optimize local tax revenue, further strengthening of technical capacity and equitable access to digital services remain necessary to ensure that all members of the community can benefit from this innovation.

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