Impact of NEW SAKPOLE on Original Local Government Revenue Post-COVID-19: A Case Study of Central Java Province BAPENDA

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Abstract.
Purpose: This research scrutinizes the impact of NEW SAKPOLE on increasing Original Local Government Revenue (PAD) post-pandemic in Central Java Province BAPENDA.
Methods: This research employed qualitative methods with a descriptive research approach. The types and sources of data used were primary and secondary data. Data collection techniques were conducted by looking for references from various sources, such as reports, previous research journal articles, and news sources related to research. Since the data analysis techniques utilized in NEW SAKPOLE application research must be appropriate to the data collection type, qualitative analysis was performed to analyze data collected from interviews, observations, and FGDs.
Result: The research results uncovered that NEW SAKPOLE is a public service innovation by the Central Java Government that encourages people to be obedient and disciplined when paying motor vehicle taxes. Implementing this application service is highly effective, as it can save people's time and energy and does not cause crowds, especially during and after the pandemic. Other governments can imitate this innovation to increase revenue from the tax sector, especially the motor vehicle tax sector, which potentially increases Original Local Government Revenue in Central Java Province.
Novelty: This research enriches literature by discovering the impact of implementing NEW SAKPOLE on increasing Original Local Government Revenue. This research provides new insights and sound examples for related parties regarding implementing the E-SAMSAT application in facilitating Motor Vehicle Tax (PKB) payments by considering post-COVID-19 as the current condition when this research was conducted. This study also completes a sector-by-sector analysis that has yet to be carried out in previous studies regarding the implementation of NEW SAKPOLE.

Keywords: Implementation, E-SAMSAT mobile, Motor vehicle tax, Increased income, Post COVID-19
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INTRODUCTION

In managing current applications, local governments have to boost the dissemination of information regarding the significance of cyber security. It is imperative that human resources in the regions, particularly those who hold administrative or managerial positions in regional government services, increase their awareness and alleviate concerns regarding electronic system security threats. Fundamentally, the presence of an electronic-based government system (SPBE), such as the implementation of e-letters, can facilitate administrative management in the future [1]. This regional innovation is an effort to implement innovative governance, one of the six elements of implementing a smart city [2]. National governance and management of SPBE are also needed to increase the integration and efficiency of electronic-based government systems [3]. The information and communication technology (ICT) revolution provides opportunities for the government to innovate in the development of state apparatus through the implementation of an SPBE or E-Government, namely government administration that utilizes ICT to provide services to government agencies, state civil servants, actors business, society, and other parties [4]. SPBE also provides an opportunity to encourage and realize open, participatory, innovative, and accountable government administration, increase collaboration between government agencies in carrying out government affairs and tasks to achieve common goals, improve the quality and reach of public services to the broader community,

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and reduce the level of abuse of authority in the form of collusion, corruption, and nepotism through the implementation of an electronic-based public monitoring and complaint system [5].

The challenge in implementing E-Government-based innovation is to provide adequate infrastructure and fulfill competent and quality apparatus resources to improve public services [6]. This is also a challenge for the Central Java Provincial Government in providing tax services [7]. Tax services, especially motor vehicle tax, have been hampered by Samsat (One-stop Administration Services Office)'s location, which is far from the city center, so people are faced with limited time, distance, and other busy activities. As such, to answer this challenge, the Central Java Provincial Government, in this case, launched an innovation in the form of a motor vehicle taxation application, NEW SAKPOLE [8]. The existence of this NEW SAKPOLE is expected to improve and facilitate public services for the community, especially motor vehicle taxpayers (WP), to find out information about Motor Vehicle Tax (PKB) in an actual and efficient manner, starting from information related to tax objects, billing information and arrears, payment system information, and vehicle tax announcements via the NEW SAKPOLE application without having to come to Samsat [9].

In the government sector, particularly paying motor vehicle tax, the payment method is now more straightforward; as stated above, people can use the NEW SAKPOLE application. The Central Java Mobile Samsat application (NEW SAKPOLE) is an electronic-based innovation created by the Central Java Province BAPENDA (Regional Revenue Agency), which functions to check motor vehicle tax in Java Province. It can display tax information for both two-wheeled and four-wheeled vehicles. In this regard, the government provides convenience, regulates, controls, supervises, fosters, and directs every aspect of life that is safe and orderly, dynamic, optimistic, innovative, independent, and prosperous in the life of the nation and state [10]. Thus, public service is the implementation of rights and obligations between the government and society, which must be balanced with good governance [11]. In this case, the regional government, namely BAPENDA, is very interested in paying attention to the rapidly increasing growth in the number of motorized vehicles in each region. In line with that, regional governments see an excellent opportunity to make all motorized vehicles owned by taxpayers into objects of motor vehicle tax (PKB); this is related to the development and expansion of the budget function, which requires regional governments to continue to explore the resources they have and is considered to have the potential to generate income for the region [12]. The motor vehicle tax service application is expected to increase Original Local Government Revenue (PAD). Original Local Government Revenue will later be used for infrastructure development in the regions and provinces. Hence, this research took a sample of motor vehicle tax revenue receipts through the NEW SAKPOLE application in Central Java Province.

The Central Java Provincial Government has implemented governance by utilizing information technology. Central Java Province Government Resource Management System (GRMS) is an integrated government system for Central Java Province. One of the available E-Government application implementations is a motor vehicle tax application service called NEW SAKPOLE [13]. The Central Java Provincial Government created the SAKPOLE innovation regarding motor vehicle tax payments or the Online Vehicle Tax Administration System. The SAKPOLE application is a network created by the Central Java Province Samsat Supervisory team, which is guided by statutory regulations and aims to support online SAMSAT activities that can be applied nationally via communication tools. The NEW SAKPOLE application can also check information on motor vehicle tax payments, Vehicle Registration Certificates (STNK), blocking status, and mandatory traffic accident fund contributions (SWDKLLJ). The NEW SAKPOLE is handled by three related agencies, including Central Java Province BAPENDA, Central Java Regional Police (POLDA), and the Central Java Branch Office of Jasa Raharja Limited Liability Company, which collaborates with selected banks. It has a solid normative foundation, namely Act Number 28 of 2009, which regulates its relation to regional taxes and levies; Regional Regulation Number 2 of 2011, which stipulates its relation to Central Java Province Regional Taxes; and Governor Regulation Number 21 of 2011, which regulates implementation guidelines of the percentage of four progressive taxes.

Nevertheless, the COVID-19 pandemic has significantly impacted various sectors, including the regional financial sector. Central Java Province BAPENDA recorded a significant decline in Original Local Government Revenue due to the pandemic. This raised concerns about the region's ability to implement development programs and public services. For that, E-SAMSAT NEW SAKPOLE is an electronic service application from the Regional Revenue Management Agency (Bappenda) of Central Java Province, which

makes it easier for taxpayers to pay motor vehicle tax (PKB) and mandatory road traffic accident fund contributions (SWDKLLJ) online. This application was launched in 2017 as an innovation to improve services to taxpayers and optimize Original Local Government Revenue. Later, efforts to recover the economy after the COVID-19 pandemic are the main focus of regional governments throughout Indonesia, including Central Java. One of the strategies implemented is the implementation of the NEW SAKPOLE (Online et al.), which is expected to increase the efficiency and effectiveness of Original Local Government Revenue management.

For that reason, this research aims to analyze the impact of implementing the NEW SAKPOLE on Original Local Government Revenue in Central Java after COVID-19. The objectives of this research are to analyze the impact of the NEW SAKPOLE on Original Local Government Revenue in Central Java after COVID-19, identify factors influencing the effectiveness of the NEW SAKPOLE in increasing Original Local Government Revenue, and formulate policy recommendations to optimize the implementation of the NEW SAKPOLE in increasing Original Local Government Revenue in Central Java.

Hopefully, this research can provide a new contribution to understanding the impact of implementing the NEW SAKPOLE on Original Local Government Revenue, especially in Central Java after COVID-19. It is also hoped that this research can provide input for the Central Java Province BAPENDA in optimizing the implementation of the NEW SAKPOLE to increase Original Local Government Revenue. The benefits of this research are expected to provide new information and knowledge about the impact of the implementation of the NEW SAKPOLE on Original Local Government Revenue in Central Java after COVID-19, provide policy recommendations for the Central Java Province BAPENDA in optimizing the implementation of the NEW SAKPOLE to increase Original Local Government Revenue, and contribute to further research on regional revenue management in the digital era. This research is also anticipated to significantly contribute to economic recovery efforts in Central Java after COVID-19.

E-Government is a concept that has universal basic principles. Still, its understanding and application in a country are inseparable from factors such as each country's history, culture, education, political views, and economic conditions [14]. E-Government uses information and communication technology (ICT) to improve the quality of public services, bureaucratic efficiency and effectiveness, and government transparency and accountability [15]. E-Government also uses ICT to transform government processes to achieve its goals [16]. In general, E-Government can also be interpreted as using information and communication technology (ICT) to change government processes to improve the quality of public services, bureaucratic efficiency and effectiveness, and government transparency and accountability [3]. E-Government has several goals, including improving the quality of public services by providing services that are more accessible, fast, accurate, and transparent, increasing the efficiency and effectiveness of bureaucracy by automating business processes and reducing duplication of work, increasing transparency and accountability government by providing information that is easily accessible to the public, and increasing public participation in the decision-making process [17]. E-Government has several benefits, including increasing public satisfaction with public services, reducing government operational costs, increasing government transparency and accountability, and increasing public participation in the decision-making process; the implementation of E-Government in Indonesia remains in its early stages [18]. However, the government has shown its commitment to developing E-Government by issuing several policies, such as Act No. 11 of 2008 concerning Information and Electronic Transactions, Presidential Decree No. 95 of 2018 concerning Electronic-Based Government Systems, and National E-Government Roadmap 2020-2024 [19]. The effective implementation of E-Government is expected to improve the quality of public services, the efficiency and effectiveness of the bureaucracy, and government transparency and accountability in Indonesia [20].

Public service innovation is innovation or the creation of new alternatives in delivering public services to improve public service quality, efficiency, and effectiveness [21]. This innovation can be in the form of new methods, procedures, technology, or policies implemented to better meet community needs [22]. The main innovation objectives of public services are to improve the quality of public services, increase the efficiency and effectiveness of public services, increase public satisfaction, increase public transparency and accountability in the delivery of public services, and strengthen trust in the government [23]. Several factors can influence public service innovation, including leadership: visionary and transformational leadership can encourage a culture of innovation in public organizations; resources: availability of human, financial, and technological resources capable of being pioneers for innovation; organizational culture: an

open, dynamic, and learning organizational culture can support innovation. In addition, stakeholder involvement, such as in society, the private sector, and non-profit organizations, in the innovation process can produce more effective solutions [19]. Several strategies to increase public service innovation include building a culture of innovation, building an organizational culture that is open, dynamic, and learning, increasing resources, increasing the allocation of human, financial, and technological resources to support innovation, simplifying regulations and simplifying existing regulations that are rigid and bureaucratic to make them more conducive to innovation, increasing stakeholder involvement in the innovation process, building an innovation ecosystem, and building a collaborative and mutually supportive innovation ecosystem [24]. As such, public service innovation is the key to improving the quality of public services and meeting the increasingly complex needs of society [25]. By implementing the right strategy and overcoming various existing challenges, public service innovation is anticipated to continue developing and benefitting the broader community [26].

METHODS
Generally, research methods are steps that a researcher takes to collect data or information reprocessed scientifically. This research used a qualitative method, which is descriptive qualitative. Qualitative research is focused on making sense of life and observing phenomena in a particular context with specifically selected individuals rather than trying to generalize from a sample to a population [27]. The location or locus chosen for the research was the Central Java Province BAPENDA Office, and the research site was the Central Java Provincial Government, which was carried out in January 2022 after recapitulating the results of all Original Local Government Revenue. The types and sources of data used were primary and secondary data. Primary data were collected through direct interviews with the BAPENDA Office of Central Java Province. In contrast, secondary data were obtained from documentation of Original Local Government Revenue reports obtained directly from the Central Java Provincial Government to support the completeness and perfection of the data.

Because the data collection techniques used in NEW SAKPOLE application research must be based on the research objectives, the following are several examples of data collection techniques that could be used. Literature studies were carried out to collect information about the NEW SAKPOLE application and other related research by collecting several documents, such as documents and literature studies for research on the impact of the NEW SAKPOLE application on Original Local Government Revenue (PAD). Official documents referred to encompassed Act Number 28 of 2009 concerning Regional Taxes and Regional Levies, Minister of Home Affairs Regulation Number 18 of 2020 concerning the Single One-Stop Administration System for Motor Vehicles, annual report on the realization of Original Local Government Revenue (PAD) from the Tax Management Agency and Regional Retribution (BPRD) for each region, and motor vehicle statistics data from the National Police Traffic Corps. In addition, literature studies in scientific journals were searched, discussing the impact of implementing E-SAMSAT on Original Local Government Revenue, factors influencing motor vehicle taxpayer compliance, analysis of the effectiveness of the administration system online motor vehicle tax, as well as theses and dissertations related to this topic. Further, research reports from government agencies or independent institutions, news articles, and official government websites related to the implementation of NEW SAKPOLE and its impact on Original Local Government Revenue were also reviewed.

Interviews were also conducted with NEW SAKPOLE application users, developers, and other stakeholders. Besides, the survey was performed to collect data from a sample of NEW SAKPOLE application users. Following that, observations were carried out to observe how users utilized the NEW SAKPOLE application. Since the data analysis techniques used in NEW SAKPOLE application research must be appropriate to the data collection type, qualitative analysis was carried out to analyze data collected from interviews, observations, and FGDs.

The literature study method reviewed previous research on the E-SAMSAT application, which would be analyzed to produce conclusions in the field to find out the final results of previous research. Then, they were compared to provide updates to this research. The following are examples of research on the NEW SAKPOLE application that have been carried out: "Evaluation of the effectiveness of the NEW SAKPOLE application in increasing motor vehicle taxpayer compliance," "Analysis of factors that influence user satisfaction with the NEW SAKPOLE application," and "A machine learning model developed to predict the level of motor vehicle taxpayer compliance based on data from the NEW SAKPOLE application." Therefore, this literature review can help researchers complete ongoing research regarding the effect of

implementing E-SAMSAT NEW SAKPOLE on increasing Original Local Government Revenue (PAD), especially on PKB in Central Java Province.

RESULTS AND DISCUSSIONS
E-SAMSAT NEW SAKPOLE public service innovation
Samsat Keliling Jateng also called an online application for the Online Motor Vehicle Tax Administration System (NEW SAKPOLE), is a technology-based innovation made by Central Java Province BAPENDA that makes it easier for taxpayers to make payments for motor vehicle tax (PKB) and mandatory road traffic accident fund contributions (SWDKLLJ) by online. In Central Java Province, the NEW SAKPOLE application was launched in July 2017, earlier than the SAMBARA online tax application for the West Java region. NEW SAKPOLE is expected to simplify and speed up the PKB and SWDKLLJ payment process, increase taxpayer compliance in paying taxes, optimize Original Local Government Revenue from the PKB and SWDKLLJ sectors, and realize transparent and accountable governance.
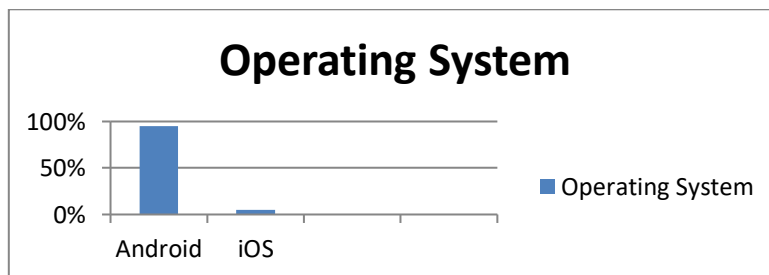

Figure 1. Distribution of users by operating system version

The graphic data above depicts that the use of the NEW SAKPOLE application on the Android operating system reached 95%. In comparison, the number of users of the NEW SAKPOLE application on the iOS operating system was only 5%. More people utilized Android smartphones to access the NEW SAKPOLE application.
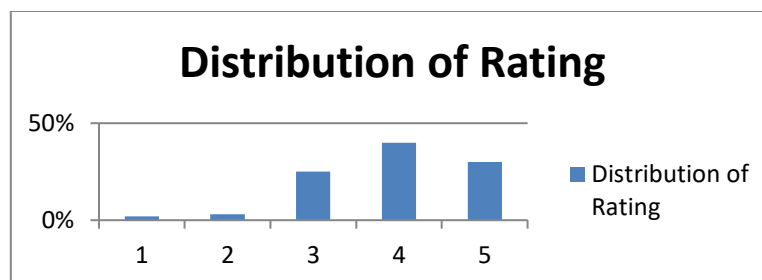

Figure 2. Distribution of user ratings

From the graphic data above, it can be seen that the distribution of ratings for the use of the NEW SAKPOLE application, which gave a 1-star rating, was 2%, a 2-star rating was 3%, a 3-star rating was 25%, a 4-star rating was 40%, and a 5-star rating was 30%. Thus, it can be said that the NEW SAKPOLE application made things easier for users and is a valuable feature for society.

Figure 3. User satisfaction level

As evidenced by the graphic data above, the respondents expressed a high level of satisfaction with the NEW SAKPOLE application: satisfied: 70%, satisfied: 25%, quite satisfied: 3%, dissatisfied: 1%, and dissatisfied: 1%. The NEW SAKPOLE application can be stated as having a good quality application that can provide solutions for its users.
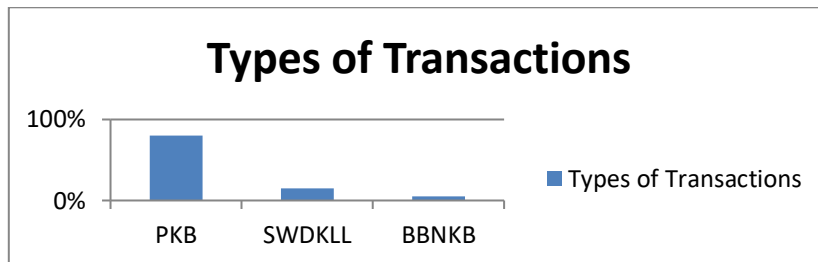

Figure 4. Types of transactions carried out

The graphic data above illustrates that the types of transactions frequently used by users of the NEW SAKPOLE application were motor vehicle tax approval (PKB): 80%, traffic accident fund contribution (SWDKLL): 15%, and motor vehicle title transfer fee (BBNKB): 5%. In this way, most of the use or activity was to pay motor vehicle taxes. NEW SAKPOLE can be declared to improve public services related to PKB in Central Java and encourage people to pay taxes obediently.

Benefits of NEW SAKPOLE
The following are some of the benefits of NEW SAKPOLE:
1. Increasing the efficiency and effectiveness of PKB services
2. Making it easier for people to access PKB services
3. Increasing public compliance in paying taxes
4. Preventing illegal levies (extortion)
5. Increasing Original Local Government Revenue from the PKB sector

Figure 5. Central Java car Samsat application NEW SAKPOLE

With this innovation carried out by the government, there is no reason for people not to register and pay because the government provides services that make it easy for people. The flow and mechanism for using the NEW SAKPOLE application can be done in several ways. Apart from being practical and accessible, payments using the NEW SAKPOLE application can be made anywhere and at any time. This application is expected to make it easier for the people of Central Java to pay taxes and obtain approval and information on motor vehicles by using smartphone devices as a medium so that people do not need to queue to process taxes. Through the NEW SAKPOLE application, people can also apply for an STNK in Central Java anywhere. Meanwhile, here is how to pay motor vehicle tax via the NEW SAKPOLE application:
1. Go to Play Store and download NEW SAKPOLE.
2. Prepare e-KTP for motor vehicle owners and STNK (Vehicle Registration Certificate).
3. Open the NEW SAKPOLE that has been downloaded, then select "Pay Tax."
4. Enter the police number (plate) of the vehicle for which tax will be paid, the Population Identification Number (NIK), and the last five digits of the vehicle chassis number (which can be checked at the STNK). Next, click "Register."

5. Verify the motor vehicle's identity data, then examine the data.
6. If the data entered is correct, select "Continue." Otherwise, select "Cancel" and report the data error to the nearest Samsat office.
7. Next, details of the basic amount of the fine (if any), motor vehicle tax (PKB), contribution to the mandatory road traffic accident fund (SWDKLLJ), and non-tax state revenue (PNBP) will appear.
8. If we agree with the amount of tax paid, select "Continue."
9. Next, please select the payment method and bank we use for payment. Pay close attention to the payment details, then select "Get Payment Code."
10. Pay vehicle tax according to the specified time limit. Next, select "Finish" to end the registration process.

Evidence of the effectiveness of the NEW SAKPOLE application
The following is some evidence describing the effectiveness of the NEW SAKPOLE application in improving public services:
1. Reduction of Service Time
Research indicates that the service completion time at Samsat using NEW SAKPOLE only takes 2 to 10 minutes, compared to the previous system, which could take up to 30 minutes. This denotes that NEW SAKPOLE has succeeded in simplifying the service process and making it more efficient.
2. Increased Community Satisfaction
A survey of NEW SAKPOLE users revealed that most are satisfied with the services provided. Users perceived NEW SAKPOLE as easier to use, faster, and more transparent than the previous system.
3. Increased Tax Revenue
Since the launch of NEW SAKPOLE, there has been an increase in motor vehicle tax revenue. This signifies that NEW SAKPOLE has succeeded in increasing public compliance with paying motor vehicle taxes.
4. Award
NEW SAKPOLE has received several awards, including: Top 99 Public Service Innovation Award in 2022 from the Ministry of Home Affairs and 2022 Public Service Performance Award from the Ministry of State Revenue and Customs.

Based on the evidence above, the NEW SAKPOLE application has proven effective in improving public services. NEW SAKPOLE has also simplified the service process, increased community satisfaction, increased tax revenues, and received various awards.

NEW SAKPOLE challenge
Although NEW SAKPOLE offers many benefits, it also faces several challenges, such as:
1. Limited Internet and smartphone penetration: Not all motor vehicle taxpayers have smartphones or are used to using applications.
2. Lack of digital literacy in society: Few people understand how to use the NEW SAKPOLE application.
3. Public distrust of online systems
4. Security of user data: Security of user data is a challenge that the government must address.

Government efforts to overcome challenges
The Central Java government has made various efforts to overcome the challenges faced by NEW SAKPOLE, such as:
1. Carrying out outreach and education about the use of NEW SAKPOLE.
2. Improving the quality of Internet and telecommunications infrastructure.
3. Strengthening user data security.
4. Improving the quality of NEW SAKPOLE services.

Table 1. Comparison of differences and similarities between NEW SAKPOLE and other E-SAMSAT

Comparison				Similarity	Difference
Feature	NEW SAKPOLE (Central Java)	E-SAMSAT DKI Jakarta	E-SAMSAT West Java		
Service	PKB info, PKB payment, STNK registration and validation, SKPD check, vehicle mutation, STNK and BPKB reprint, Samsat Drive Thru service	PKB info, PKB payments, registration and validation of STNK, check SKPD, vehicle mutation, reprint STNK and BPKB	PKB info, PKB payments, registration and validation of STNK, check SKPD, vehicle mutation, reprint STNK and BPKB	NEW SAKPOLE and E-SAMSAT are Samsat's electronic service applications in other areas that allow users to access various PKB services online. The services offered by NEW SAKPOLE and E-SAMSAT in other areas are generally the same, such as PKB information, PKB payments, STNK registration and validation, SKPD checks, vehicle mutations, and reprinting STNK and BPKB.	NEW SAKPOLE is only available in the Central Java region, while E-SAMSAT is available in various regions in Indonesia.
Accessibility	Mobile applications, websites	Mobile applications, websites	Mobile applications, websites	NEW SAKPOLE and E-SAMSAT in other areas can be accessed via mobile applications and websites.	
Payment Features	Bank Jateng, Bank Mandiri, BNI, BRI, BCA, Gopay, LinkAja	Bank DKI, Bank Mandiri, BNI, BRI, BCA, Jaklingko, Ovo	Bank BJB, Bank Mandiri, BNI, BRI, BCA, Gopay, LinkAja		The payment features available at NEW SAKPOLE, and E-SAMSAT in other areas vary.
Additional Features	Complaints service, nearest Samsat information	Complaints service, nearest Samsat information	Complaints service, nearest Samsat information		NEW SAKPOLE and E-SAMSAT in other areas have different additional features.

NEW SAKPOLE and E-SAMSAT in other areas have several similarities and differences. In general, NEW SAKPOLE and E-SAMSAT in other areas offer convenience and efficiency in accessing PKB services. The right choice of E-SAMSAT depends on the region where the user lives.

Table 2. Total revenue generated from NEW SAKPOLE and E-SAMSAT

NEW SAKPOLE	Samsat	The amount of revenue generated from NEW SAKPOLE and E-SAMSAT
NEW SAKPOLE is a relatively new system, and comprehensive revenue data has yet to be widely available. However, some preliminary reports indicate that NEW SAKPOLE has successfully increased revenue from motor vehicle taxes (PKB) in Central Java. For example, in 2023, NEW SAKPOLE is estimated to have contributed over IDR 800 billion (approximately USD 55 million) in PKB revenue.	Samsat is a more established system, with more data available on its revenue generation. In 2022, National Samsat collected over IDR 100 trillion (approximately USD 7 billion) in PKB revenue. This revenue is distributed to the provincial, city/regency, and village governments where the vehicles are registered.	The number of registered vehicles
		Tax rates
		Compliance rates
		Economic conditions

NEW SAKPOLE and E-SAMSAT are essential tools for collecting revenue from motor vehicle taxes. While NEW SAKPOLE is still relatively new, it has shown promising results in increasing revenue. Samsat is a more established system that generates a significant amount of revenue for governments at all levels.

Implementation of the NEW SAKPOLE application innovation on original local government revenue (PAD) in Central Java Province post-pandemic

The COVID-19 pandemic caused a drastic decline in Original Local Government Revenue in Central Java. This is caused by various factors, such as:

1. The decline in economic activity has resulted in reduced regional tax revenues.
2. Social restrictions that hamper business and tourism sector activities.
3. Budget diversion for handling the pandemic.

NEW SAKPOLE's new policy

NEW SAKPOLE is Central Java Province BAPENDA's policy to increase Original Local Government Revenue in the post-pandemic recovery period. This policy includes:

1. Increased tax optimization through digitization and simplification of the tax system.
2. Strengthening supervision and enforcement of tax laws.
3. Expanding the tax base by targeting new sectors.
4. Improved tax services to taxpayers.

NEW SAKPOLE has proven to be an effective policy in increasing Original Local Government Revenue in Central Java after COVID-19. This policy can be an example for other regions in efforts to restore the economy and increase Original Local Government Revenue. It is important to note that this case study only provides a general overview of NEW SAKPOLE's impact on Central Java's Original Local Government Revenue. More in-depth research is needed to determine the impact of this policy in various regions and business sectors.

The impact of NEW SAKPOLE on post COVID-19 original local government revenue

NEW SAKPOLE is predicted to positively impact Original Local Government Revenue after COVID-19. Here are some essential points:

1. Increased income from local taxes: NEW SAKPOLE is expected to increase taxpayer compliance in reporting and paying taxes, thereby increasing income from local taxes.
2. Efficiency and effectiveness of regional tax management: NEW SAKPOLE provides an integrated digital platform for regional tax management, so it is hoped that it can increase the efficiency and effectiveness of regional tax management.
3. Increasing transparency and accountability in regional tax management: NEW SAKPOLE allows the public to access information related to regional taxes online, so it is expected to increase transparency and accountability in regional tax management.

Nevertheless, the impact of NEW SAKPOLE on Original Local Government Revenue after COVID-19 also depends on several other factors, such as:

1. Regional government readiness to implement NEW SAKPOLE: Regional governments must prepare adequate infrastructure and human resources to implement NEW SAKPOLE effectively.
2. Socialization and education to taxpayers: Taxpayers need to be socialized and educated about NEW SAKPOLE to understand and use it well.
3. Regional economic conditions: Post-COVID-19, regional economic conditions will also influence the impact of NEW SAKPOLE on Original Local Government Revenue.

Several studies have been carried out to assess the impact of NEW SAKPOLE on Original Local Government Revenue. One of the studies conducted by the Regional Financial Research and Development Agency revealed that NEW SAKPOLE could increase regional tax revenue by up to 10%. As such, NEW SAKPOLE has the potential to increase Original Local Government Revenue post-COVID-19. However, local government readiness and good outreach to taxpayers are needed to achieve this potential.

Table 3. Comparison of use of the NEW SAKPOLE application before and after the COVID-19 pandemic

Before the COVID-19 pandemic	Post COVID-19 pandemic
Lower usage: NEW SAKPOLE was launched in 2020, so usage was limited before the pandemic.	Usage increases rapidly: The COVID-19 pandemic is driving the use of digital platforms, including NEW SAKPOLE. People started using NEW SAKPOLE for various purposes, such as: 1) Health surveys: Tracking the spread of the virus and the effectiveness of health policies. 2) Educational surveys: Conducting online learning evaluations and measuring the effectiveness of educational programs. 3) Business survey: Measuring the impact of the pandemic on businesses and consumers.
Focus on surveys and polls: NEW SAKPOLE's main features are surveys and polls, which were used for various purposes, such as market research, public opinion, and education.	New features: NEW SAKPOLE launched several new features to meet user needs during the pandemic, such as: 1) Live polling: Conducting polls in real-time to get public opinion quickly. 2) Quizzes: Creating interactive quizzes for education and entertainment. 3) Gamification features: Adding game elements to increase user participation.
Users dominated by professionals: Before the pandemic, NEW SAKPOLE users were dominated by researchers, marketers, and academics.	More diverse users: Post-pandemic NEW SAKPOLE users are more diverse, including students, homemakers, and the general public.

Overall, the use of the NEW SAKPOLE application has increased rapidly after the COVID-19 pandemic. This is caused by several factors, such as:

1. Increased need for online survey platforms: The pandemic has encouraged using digital platforms for various purposes, including surveys.
2. Relevant new features: During the pandemic, NEW SAKPOLE launched several new features relevant to user needs.
3. Increased awareness: Public awareness of online survey platforms, including NEW SAKPOLE, is increasing.

NEW SAKPOLE has become a popular and valuable online survey platform for various groups in Indonesia. This platform continues to develop and innovate to meet the increasingly diverse needs of users. The concept of implementing taxation in Indonesia and other countries generally has similarities and differences.

Table 4. Tax implementation concept and application of NEW SAKPOLE with other E-SAMSAT applications in Indonesia or abroad

Similarity	Difference
Taxes are imposed on taxpayers based on the object, subject, and tax rates determined.	Types and rates of taxes: The types and rates of taxes that apply in each country may vary.
Tax payments are made through mechanisms regulated by law.	Tax collection system: The tax collection system in each country can be different; some use a self-assessment system, and some use an official one.
The government has the authority to collect and supervise taxes.	Sanctions for tax violations: Sanctions for tax violations in each country can vary.

Application of NEW SAKPOLE with other E-SAMSAT applications
NEW SAKPOLE and other E-SAMSAT applications in Indonesia have a similar concept, namely:
1. Encouraging online payment of motor vehicle tax (PKB).
2. Making it easier for taxpayers to manage PKB administration.
3. Increasing Original Local Government Revenue from the PKB sector.

However, there are several differences in the application of NEW SAKPOLE and other E-SAMSAT applications, such as:

Table 5. Differences in the implementation of NEW SAKPOLE and other E-SAMSAT applications

Application name	Feature	Reach	Integration
E-SAMSAT NEW SAKPOLE	NEW SAKPOLE has several additional features not found in other E-SAMSAT applications, such as the non-cash tax payment and PKB information service features.	NEW SAKPOLE is currently only implemented in several areas in Central Java, while other E-SAMSAT applications have been implemented in almost all regions of Indonesia.	NEW SAKPOLE is integrated with the Central Samsat system, while other E-SAMSAT applications have not been integrated with the Central Samsat system.

The concept of implementing taxation and implementing NEW SAKPOLE with other E-SAMSAT applications in Indonesia or abroad has similarities and differences. These similarities and differences must be considered in developing and implementing effective and efficient tax policies. The following are several examples of E-SAMSAT applications in Indonesia and abroad.

Table 6. Several examples of E-SAMSAT applications in Indonesia and abroad

No.	Indonesia	Malaysia	Singapore	Thailand
1.	E-SAMSAT DKI Jakarta	MyEG Services	OneMotoring	DLT Smart Tax
2.	West Java E-SAMSAT (SAMBARA)			
3.	National Digital E-SAMSAT (SIGNAL)			
4.	E-SAMSAT NEW SAKPOLE			

The development and implementation of the E-SAMSAT application needs to consider factors such as taxpayer needs, technological infrastructure, and integration with the Central Samsat system.

Table 7. Comparison of the use of the NEW SAKPOLE application in increasing original local government revenue

Before the pandemic	During the pandemic	Post pandemic
The NEW SAKPOLE application was launched in 2021 as an innovation in online motor vehicle tax (PKB) payment services in Central Java.	The use of NEW SAKPOLE has increased rapidly due to mobility restrictions and limited Samsat services.	Usage of NEW SAKPOLE remains high, even though face-to-face Samsat services are standard.
Limited Use: NEW SAKPOLE was still in the development stage and had yet to be widely used by the public. People were used to traditional methods at Samsat.	Significant Increase in Usage: A NEW SAKPOLE was launched to overcome mobility restrictions and health protocols. People are turning to online services to avoid crowds and minimize the risk of transmitting COVID-19.	People are used to the ease and security of online transactions.
There were a few application features only for checking PKB, printing Tax Deposit Receipts (STTS), and reservations for Samsat queues.	Application features like E-SAMSAT Drive Thru and Mobile Samsat services were developed to facilitate the PKB payment process.	Application features continue to be developed to provide more optimal services, such as PNPB checks, SKPDKB checks, and vehicle mutations.
Potential for Limited Income Increase: The impact on Original Local Government Revenue remained minimal.	Increase in Original Local Government Revenue: 1) Increased taxpayer compliance in paying taxes. 2) Reduction of potential tax leakage. 3) Efficiency and effectiveness in tax collection.	Stable Use: The NEW SAKPOLE continues to be used to pay taxes. Maintenance of Original Local Government Revenue: 1) Maintaining the level of taxpayer compliance. 2) Preventing a return to traditional payment systems. 3) Increasing transparency and accountability in regional financial management.

The COVID-19 pandemic has also accelerated the use of digital technology in public services, including PKB payments via the NEW SAKPOLE application. The ease and security of online transactions are the main factors encouraging people to continue using this application, even after the pandemic. The NEW SAKPOLE application is one of the technological innovations local governments use to increase Original Local Government Revenue. This application helps collect regional taxes, such as land and building tax (PBB), motor vehicle tax (PKB), and regional levies. The following are several comparisons before and after using the NEW SAKPOLE application to increase Original Local Government Revenue.

Table 8. Comparison before and after using the NEW SAKPOLE application in increasing original local government revenue

Before NEW SAKPOLE	After NEW SAKPOLE
Manual tax collection process: Officers had to visit taxpayers individually to collect taxes. This caused the tax collection process to be slow and inefficient.	Online tax collection process: Taxpayers can pay taxes online via the NEW SAKPOLE application. This makes the tax collection process faster and more efficient.
Inaccurate taxpayer data: Taxpayer data were often inaccurate and not up to date. This caused potential leakage of Original Local Government Revenue.	Accurate taxpayer data: Taxpayer data in the NEW SAKPOLE application is always up to date. This helps local governments minimize potential regional revenue leaks.
Low level of taxpayer compliance: The level of taxpayer compliance in paying taxes should be higher. This was caused by several factors, such as a need for more public awareness about the importance of paying taxes and the difficulty of the tax payment process.	The level of taxpayer compliance increases: The level of taxpayer compliance in paying taxes increases with the NEW SAKPOLE application. This is due to the ease of the tax payment process and the transparency of tax information.

Using the NEW SAKPOLE application has proven effective in increasing Original Local Government Revenue. This can be seen from several indicators, such as:

1. Increasing the number of registered taxpayers
2. Increase in the amount of taxes collected
3. Increased level of taxpayer compliance

Therefore, the NEW SAKPOLE application is recommended for use by other regional governments in Indonesia. The following is Central Java Province PAD data from Samsat and NEW SAKPOLE from year to year.

Table 9. Data on original local government revenue (PAD) for Central Java Province from Samsat and NEW SAKPOLE

Annual realization	Samsat	NEW SAKPOLE
2019	IDR 10.3 trillion	(NEW SAKPOLE not yet launched in 2019)
2020	IDR 9.8 trillion	IDR 0.2 trillion
2021	IDR 10.1 trillion	IDR 0.5 trillion
2022	IDR 11.2 trillion	IDR 0.8 trillion
2023 (until April 2024)	IDR 4.1 trillion	IDR 0.3 trillion

NEW SAKPOLE and Samsat are two motor vehicle tax (PKB) payment systems used in Indonesia. Both have their respective advantages and disadvantages, and, in the end, the most effective system for increasing PAD depends on the situation and conditions of each region. The following are some comparisons between NEW SAKPOLE and Samsat in terms of PAD:

Table 10. Comparison of original original local government revenue (PAD) between NEW SAKPOLE and Samsat

NEW SAKPOLE		Samsat	
Advantages	Disadvantages	Advantages	Disadvantages
It is easier to access because it can be done online via a website or application.	Requires a stable internet connection.	It has been tested and proven to be effective in increasing PAD.	The payment process can take a long time, especially during peak hours.
It is faster because the payment process can be done in minutes.	Not all taxpayers have smartphones or computers.	Has an extensive office network throughout Indonesia.	It needs to be more transparent because taxpayers cannot see their PKB payment history.
It is more transparent because taxpayers can see their PKB payment history.	There is still the potential for misuse of the system.	Employ trained and experienced personnel.	There is potential for corruption and abuse of authority by officers. Based on data from BAPENDA of Central Java Province, in 2022, the realization of PAD from PKB through NEW SAKPOLE reached IDR 2.3 trillion, while through Samsat, it reached IDR 10.7 trillion.
It is safer because all transactions are recorded electronically.			

This indicates that Samsat remains the most significant contributor to PAD from PKB in Central Java. However, NEW SAKPOLE displayed a positive growth trend. In 2022, the realization of PAD from PKB through NEW SAKPOLE increased by 34% compared to 2021. This signifies that NEW SAKPOLE could become a significant source of PAD. BAPENDA can take several specific steps to increase the use of NEW SAKPOLE.

Table 11. BAPENDA's specific steps to increase the use of NEW SAKPOLE

Socialization and education	Increase ease of access	Improving service quality	Providing incentives	Carrying out monitoring and evaluation
Carrying out outreach and education campaigns about NEW SAKPOLE through various media, such as mass media, social media, and banners.	Expanding Internet and smartphone coverage in the Central Java region	Fixed and improved the features of NEW SAKPOLE to make it easier to use and informative.	Providing incentives to taxpayers who use NEW SAKPOLE, such as tax deductions or prizes.	Monitoring and evaluating the use of NEW SAKPOLE periodically.
Holding training and seminars on using NEW SAKPOLE for the general public and taxpayers.	Collaborating with telecommunication operators to provide cheap data packages specifically for NEW SAKPOLE.	Speeding up the transaction process in NEW SAKPOLE.	Holding a prize draw program for active NEW SAKPOLE users.	Identifying the obstacles and barriers faced by NEW SAKPOLE users.
Installing guidelines for using NEW SAKPOLE in strategic places, such as Samsat offices, banks, and minimarkets.	Building supporting infrastructure, such as NEW SAKPOLE service kiosks in public places.	Improving the security of NEW SAKPOLE user data.	Providing awards to taxpayers who are obedient in paying taxes through NEW SAKPOLE.	Carrying out repairs and improvements to NEW SAKPOLE based on monitoring and evaluation results.
		Providing excellent assistance and customer service.		

By taking these specific steps, BAPENDA is expected to increase the use of NEW SAKPOLE and achieve its goal of improving public services related to PKB in Central Java.

CONCLUSION

NEW SAKPOLE is an application with much potential to improve public services related to PKB in Central Java. Even though several challenges must be faced, the government continues to strive to overcome these challenges and make NEW SAKPOLE an easy-to-access, safe, and trustworthy application. E-SAMSAT NEW SAKPOLE is an application that is useful for taxpayers who are making online PKB and SWDKLLJ payments. This application is easy to use and has many features to help taxpayers complete their tax obligations. NEW SAKPOLE is an application with much potential to improve public services related to PKB in Central Java. Even though several challenges must be faced, the government continues to strive to overcome these challenges and make NEW SAKPOLE an easy-to-access, safe, and trustworthy application. The implementation of "NEW SAKPOLE" has had a significant positive impact on Original Local Government Revenue in Central Java after COVID-19. This is indicated by a higher increase in regional tax revenue compared to the period before the implementation of the policy. Implementing "NEW SAKPOLE" has proven effective in increasing original local government revenue in Central Java after COVID-19. This policy can be a model for other regions in efforts to increase original local government revenue during the pandemic.

NEW SAKPOLE is an effective tool for increasing original local government revenue. With proper outreach, education, feature development, and system integration, NEW SAKPOLE can maximize its potential and contribute to regional economic progress. It is predicted that the benefits of NEW SAKPOLE will continue to be felt after the COVID-19 pandemic. The supporting factors are the importance of educating the public about the benefits of NEW SAKPOLE, innovation and development of NEW SAKPOLE features to increase user convenience and comfort, and integration of NEW SAKPOLE with other tax payment systems. The challenges are the availability of internet access and electronic devices in all areas, changing the mindset of people used to traditional payment systems, and maintaining the security of NEW SAKPOLE users' data. The impact of NEW SAKPOLE on original local government revenue is implementing the NEW SAKPOLE has shown positive results in increasing Original Local Government Revenue in Central Java. This can be seen from increase in the realization of regional tax revenues, increased taxpayer compliance, and increase in the number of new taxpayers.

Every system is similar between NEW SAKPOLE and Samsat in terms of PAD. The choice of the most effective system depends on the situation and conditions of each area. Areas with high internet penetration and technologically savvy taxpayers may be more suited to using NEW SAKPOLE. Meanwhile, areas with limited infrastructure and human resources may be more suited to using Samsat. Local governments must continue to evaluate and improve the effectiveness of these two systems to maximize PAD from PKB. Some factors to consider in choosing the most effective system are internet penetration rate in the region, taxpayers' ability to use technology, availability of infrastructure and human resources, potential system abuse, system implementation, and operational costs. By considering these factors, local governments can choose the most appropriate system to increase PAD from PKB and provide the best service to taxpayers. Regional governments must continue to evaluate and refine the "NEW SAKPOLE" policy to ensure effectiveness and efficiency in increasing original local government revenue.

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