

Innovation of The SIMPARI Application (Tax Collection Monitoring Management System for PBB-P2 and PBHTB)

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Abstract

Taxes are one of the main sources of state revenue to support development and public services. However, cases of tax abuse in Bondowoso are still common. To address this issue, the SIMPARI application was developed to improve transparency, efficiency, and accountability in tax collection in Wonosari District, Bondowoso Regency. This activity aims to improve transparency, efficiency, and accountability in tax collection through a technology-based application and to provide adaptive technological solutions for areas with limited internet access. The community service activity was carried out using a Participatory Action Research (PAR) approach, which was analyzed using descriptive qualitative methods, by maximizing Focus Group Discussions (FGD) with the target group of the activity, namely 75 tax collectors in Wonosari District and 75 community respondents or taxpayers. The results of the community empowerment activities show that the SIMPARI application can be used and utilized by tax officers and the community. In addition, the impact of the activities shows that the community and tax officers also have a high level of satisfaction after the implementation of the SIMPARI application and are committed to using the SIMPARI application as a process for collecting and monitoring PBB-P2 and PBHTB taxes.

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INTRODUCTION

Every country needs a source of funding to finance government spending. Taxes are one of the main sources of government revenue, which is used to support development and public services, such as infrastructure, health, and education ([Hariany et al., 2025](#)). According to [Christians \(2018\)](#), taxes are an important element for a number of reasons, one of which is to build a state ([Christians, 2018](#)). According to [Karmila \(2018\)](#), taxes are used by the state to carry out various functions in realizing a just and prosperous society. Therefore, taxes have several main functions, one of which is the distribution function. The

distribution function means that the government is responsible for distributing income and welfare within society ([Karmila, 2018](#)). Thus, it can be seen that taxes are used by the government to advance a country and distribute welfare evenly to the community ([Istikomah, 2019](#)).

In practice, the state does not only rely on the central government in the tax collection process to support development. The state also grants authority to local governments to collect taxes through regional autonomy policies. The implementation of regional autonomy aims to encourage effectiveness and efficiency in managing and developing regions ([Maresti et al., 2025](#)). One way to optimize regional autonomy resources is by increasing Regional Original Revenue (PAD) through tax payments ([Indy & Putri, 2025](#)). According to [Agustini et al., \(2022\)](#), Local Own-Source Revenue (PAD) is very important for carrying out government activities and developing regional development programs ([Agustini et al., 2022](#)). Higher tax revenue can contribute to an increase in Local Own-Source Revenue (PAD). This is evidenced by the results of research by [Kumalasari & Samudra \(2025\)](#), which found that taxes have a positive and very significant effect on PAD in the city of Magelang ([Kumalasari & Samudra, 2025](#)). In addition, a similar statement is also proven by the results of a thesis study by [Anuardi \(2025\)](#), which states that the variables of local taxes and local levies have an effect on local own-source revenue in the West Sumatra Province ([Anuardi, 2025](#)). Based on the two previous studies, it can be seen that local taxes have a significant effect on PAD. If local taxes increase, PAD will automatically increase as well. Conversely, if local taxes decrease, this will result in a decrease in the PAD ([Kuncoro, 2019](#)).

One of the regions experiencing a decline in local revenue is Bondowoso Regency. There are many factors that contribute to low tax payments. From the perspective of taxpayers, trust in tax institutions is the main reason they are reluctant to pay taxes ([Liyana, 2019](#)). In addition, transparency in tax expenditures also has a significant effect on taxpayer compliance ([Rahayu, 2017](#)). Many communities are still asking how their tax money is being used ([Putra et al., 2022](#)). Cases of tax fraud have led to a lack of awareness and compliance among taxpayers in Indonesia ([Listyowati et al., 2018](#)). In fact, PAD plays an important role in supporting regional development, especially in Bondowoso ([Anugerah et al., 2023](#)). The decline in local revenue in Bondowoso Regency is due to the frequent misuse of taxes, particularly the Rural and Urban Land and Building Tax (PBB-P2). Many Bondowoso residents are reluctant to pay taxes due to cases of misuse of deposits by unscrupulous tax collectors, which has damaged public trust due to a lack of transparency in the system ([Kusnanto, 2025](#)). The prevalence of tax misuse cases has resulted in the realization that the Rural and Urban Land and Building Tax in Bondowoso Regency is falling far short of the set target. Data from the Bondowoso Regional Revenue Agency (Bapenda) shows that in the last four years (2020-2023), the average PBB collection in Bondowoso was below 70 percent, with some subdistricts even reaching less than 50 percent. This problem is exacerbated by the tax collection system, which is still carried out manually, resulting in many taxpayers' payments to officials not being channeled to the state treasury but instead being misused for personal gain by the collecting officials.

In fact, according to Bapenda, the tax potential in Bondowoso in 2023 will reach 264 billion. However, with the realization of Land and Building Tax (PBB) only at 70 percent, the actual tax revenue will only be 184.8 billion. This means that there is a difference of 79.2 billion from the potential revenue. This amount represents lost tax revenue, most of which is due to tax abuse, such as embezzlement by tax collectors. If taxes are managed properly and transparently, Bondowoso could utilize the full potential of 264 billion to finance regional development, improve infrastructure quality and provide better services to the community.

To address the issue, since 2021, the team proposing this proposal has been working with the Bondowoso Regency Government to provide assistance to the Regional Revenue Agency (Bapenda) and several sub-districts with low PBB collection rates. In 2022 and 2023, the team developed a simple application based on Excel and Google Forms to assist Bapenda, sub-district heads, and village heads in Wonosari Sub-district in monitoring PBB collection. This application, called SIMPARI (Wonosari Tax Management System), has been implemented in Wonosari Sub-district since 2022. After its implementation, the results showed a significant increase in PBB collection. In 2021, before the application was implemented, the PBB collection rate in Wonosari District was only 48.1%, but it increased to 72.8% in 2022 and 76.3% in 2023.

Although the use of digital tax collection systems in Indonesia has increased, most existing applications are still designed for urban areas with stable internet access and rely on fully online, centralized systems. Several local governments have developed digital tax applications, such as e-SIMAPAT in Jombang Regency and SIMPADA in Sumenep Regency, which focus on electronic payment, collection, and reporting processes that require continuous internet connectivity ([Jannah & Widya, 2021](#)) ([Pemerintah Kabupaten Sumenep, 2020](#)). While these applications have improved tax administration efficiency in areas with good network coverage, they are less suitable for rural and semi-rural regions that face limited internet access. From a digital divide perspective, this reflects unequal access to digital infrastructure and capabilities that limit the effectiveness of e-government initiatives at the village level. The digital divide occurs due to limited infrastructure in certain geographical areas and socioeconomic levels, resulting in disparities in access to technology ([Artianasari & Qadaruddin, 2023](#)).

Therefore, this community service aims to improve transparency, efficiency, and accountability in tax collection through a technology-based application and to provide adaptive technological solutions for areas with limited internet access. Unlike conventional tax applications that focus primarily on digitizing payments, SIMPARI is designed to strengthen real-time monitoring, facilitate offline data recording, and ensure a traceable payment trail from taxpayers to the local treasury. According to the Smart Village perspective, SIMPARI is the key to implementing Smart Village because it can create fast, transparent, and well-documented public services. Integrated village information and public service systems can improve the performance of village officials and expand community access to information and finance ([Saadah et al., 2024](#)).

METHODS

This activity was carried out in 2025, from July to December. This community empowerment activity employed a descriptive qualitative approach using the Participatory Action Research (PAR) method to understand the needs of the Wonosari District community in Bondowoso Regency. PAR can also be interpreted as research that involves the active participation of the community as the object of research ([Putri & Sembiring, 2021](#)). Data were primarily collected through Focus Group Discussions (FGDs), which actively involved community members, tax officers, and stakeholders to capture diverse perspectives and identify problems and solutions related to the development of the SIMPARI application. The community empowerment activity uses thematic analysis as a data analysis technique. Thematic analysis is a way of analyzing data to identify patterns in a particular phenomenon by relying on data collected by researchers ([Setyawan et al., 2023](#)). This technique was chosen by the team because it is in line with the PAR approach, which places community experience as the main sources of knowledge in the problem-solving process ([Kamri et al., 2025](#)) ([Cahyani et al., 2025](#)). Participation in the form of discussions between the village government and community is essential in developing the

village ([Wijaya et al., 2023](#)). Facilitated by lecturers and students, the FGDs ensured productive discussions aligned with community service objectives and provided rich, context-specific data for application development. The graph of community service activities and the flow of the PAR methodology is shown in Figure 1.

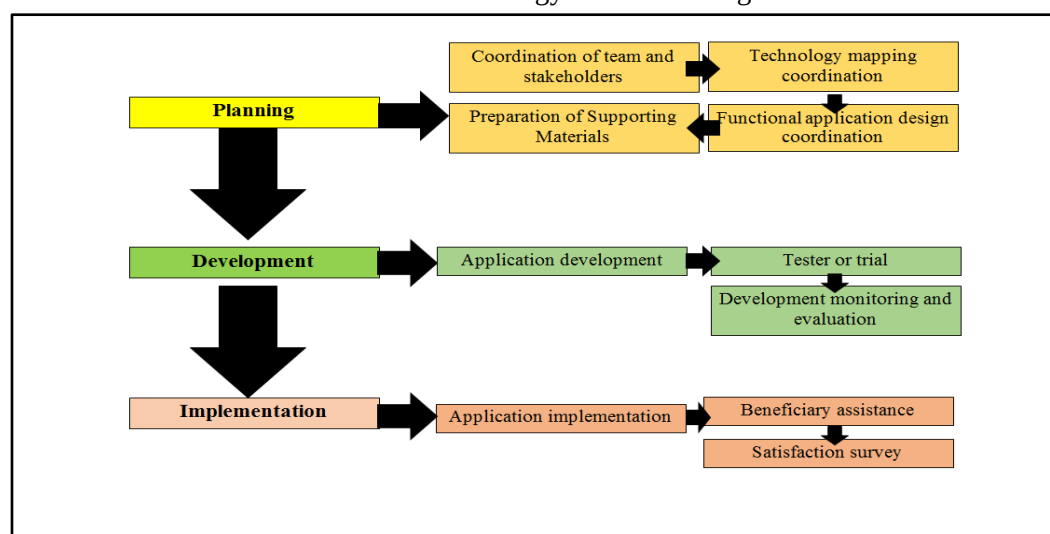


Figure 1 Graph of community service activities and PAR methodology flow

The community service program targeted 150 respondents. Respondents in this community service activity were selected using purposive sampling. According to ([Turner, 2020](#)), purposive sampling is a sampling technique used when researchers already have target individuals with characteristics that match their research. This technique is considered a direct involvement and relevant role towards property tax management (PBB) and Land and Building Acquisition Tax (PBHTB). The selection criteria for respondents include: 1) Village and district government officials who are directly involved in tax administration, collection, and reporting. 2) Society tax representatives who live in the Wonosari district and pay taxes regularly. This activity was implemented through three main stages: planning, development, and implementation. The planning stage focused on stakeholder coordination, needs assessment, system design, and preparation of supporting materials. The development stage involved creating and testing an Android-based SIMPARI prototype with security features, real-time reporting, and offline functionality. Finally, the implementation stage applied SIMPARI in managing PBB-P2 and BPHTB taxes in Wonosari District, accompanied by technical assistance and evaluations of effectiveness and user satisfaction. Each stage of the activity always relies on a participatory approach from community groups and stakeholders through focus group discussion methods. Focus group discussion is a direct application of the PAR method because it involves direct key informants, including the tax collector, village and subdistrict officials, and community representatives.

RESULTS DISCUSSION

The community service activity began with coordination between the community service team and interest groups in Wonosari Subdistrict, Bondowoso Agency, including the Regional Revenue Agency, village heads, and the subdistrict head. This activity was carried out using an FGD approach in Wonosari Subdistrict, Bondowoso Regency. This activity was carried out to identify the needs related to the preparation and development of the SIMPARI application.

Planning is an important part of developing community service activities. Planning is part of the process of identifying problems so that program implementation can run in line with community needs ([Molasy et al., 2025](#)). At this stage, the implementation team collects and verifies data to identify problems and needs using focus group discussions, interviews, and observations.

At this stage, the implementation team collects and verifies data to identify problems and needs using focus group discussions, interviews, and observations. The image above is documentation of the FGD activity carried out with the involvement of the community service team and interest groups in Bondowoso Regency in preparation for community service activities. The FGD was held on July 1, 2025 at the Wonosari Subdistrict Office hall in Bondowoso Regency. The FGD was opened by the Head of Wonosari Subdistrict Suhaji, S.Sos. accompanied by the Secretary of Wonosari Subdistrict, Dodi Agus Prayitno, ST., M.Si. Participants in the FGD included representatives from the Regional Revenue Agency, the Information and Communication Technology Agency, and stakeholder groups from the villages of Kapuran, Sumber Kalong, Bendoarum, Jumpong, Lombok Kulon, Lombok Wetan, Pasarejo, Pelalangan, Tangsil Wetan, Traktakan, Tumpeng, and Wonosari. During the discussion, the community service team introduced the SIMPARI application as an innovation to improve PBB-P2 and PBHTB tax management and address tax collection challenges in Wonosari District. Participants then contributed suggestions and input on potential features and further development of the SIMPARI application.

The community service team and FGD participants carried out a technical requirements analysis to ensure SIMPARI would be secure and fit local needs: they reviewed security features, assessed field infrastructure and user devices, and defined technical specifications (platform/technology choices, system architecture, and security features). Following that, they translated those requirements into a functional design creating workflows and business-process maps, designing UI/UX wireframes and interactive prototypes, and developing the data structure and security plans (database schema and security protocols).

The team prepared support materials for beneficiaries tax officers and the community including a training module (SOP/guidebook), presentation slides for socialization and formal training, and tutorial videos (scriptwriting, filming, and editing) to ensure effective adoption of SIMPARI. They then moved into the development phase, turning the functional designs and technical specifications into working prototypes, integrating core features, and ensuring the application meets security standards for use by both the government and the community in Wonosari Subdistrict, Bondowoso Regency.

After mapping the problems and designing the implementation process, the community service team proceeded to the development stage. The development stage is a follow-up step in the community service process after the planning stage. At the development stage, the community service team sought to implement and develop solutions to community problems ([Kartika & Molasy, 2019](#)).

The first stage of development involved building a functional SIMPARI application prototype. Based on prior discussions, the team coded and implemented several core features: 1) A user interface (UI) for both web and mobile use by officials and the public, 2) Data input functions for entering tax objects, payer details, and transactions, 3) Offline operation capability for areas with poor internet connectivity, 4) A data synchronization mechanism to update information when online, 5) Security features including data encryption, user authentication, and role-based access for different user groups, 6) A real-time dashboard for government monitoring of tax collection progress and revenue.

After developing the application, the community service team continued with focus group discussion activities to test the application prototype. In this stage, the community service team conducted four SIMPARI application tests, namely 1) internal testing by the

community service team, 2) testing related to partners (BP4D), 3) simulation scenario testing, and 4) security and offline function testing.

The SIMPARI application was first tested internally. The community service team performed three types of testing to identify and fix errors before the next stage 1) Unit Testing to verify individual features (like tax calculation and password encryption) functioned correctly, 2) Integration Testing to ensure different components (such as offline data input and synchronization) worked together, 3) Static Code Analysis to use automated tools for detecting security vulnerabilities and programming errors. Issues found during these tests were fixed before proceeding.

After internal testing, the SIMPARI application was piloted with communities in 12 villages in Wonosari District and with local tax collection officers. This second-phase trial aimed to gather diverse user perspectives and feedback. The testing process included application activation, guided simulation of key features by taxpayers and officers, and feedback collection through post-trial discussions facilitated by the community service team. Overall, participants viewed SIMPARI as a positive innovation for improving transparency in PBB-P2 and PBHTB tax management. However, tax officers noted slow offline data synchronization, performance issues when accessing large datasets, and the need for a quick search feature. Community members suggested adding automatic payment deadline notifications and a data correction feature to allow taxpayers to report errors.

After making improvements based on feedback from participants, the community service team at the University of Jember continued the full implementation of the SIMPARI application in Wonosari District, Bondowoso Regency. This stage is a continuation of the development and testing of the SIMPARI application by the community service team at the University of Jember. The implementation phase consists of three stages: first, the implementation of the SIMPARI application; second, assistance for beneficiaries; and third, a satisfaction survey. The SIMPARI application implementation activities for stakeholders and the Wonosari District community are shown in Figure 2.



Figures 2 SIMPARI application implementation activities for stakeholders and the community of Wonosari Subdistrict

The SIMPARI application was implemented for its two main user groups—village tax collectors and taxpayers—under the coordination of the University of Jember’s community service team and partners. For tax collectors, the implementation involved three key activities: 1) app & account Setup: Officers reinstalled the updated SIMPARI application, activated their accounts, and were granted access to the application server. 2) Offline data entry: Officers used the now-functional offline features to re-register taxpayers and verify taxable objects directly in the field. 3) automatic synchronization: Once an internet connection was available, the app automatically synchronized the newly inputted data with the central server. After assisting tax collectors, the community service team provided guidance to taxpayers on using the SIMPARI application, including account registration using the Tax Object Number (NOP), checking PBB-P2 and PBHTB bills, selecting and

confirming payment methods, and reporting errors in tax object data through the “Report Problems” feature.

Following a series of community service activities, the community engagement team successfully developed the SIMPARI application further. This development was the result of a participatory discussion process to ensure that the application remains relevant, effective, and well-targeted. The application has been equipped with a user-friendly interface, making it accessible to a wide range of users. In addition, the SIMPARI application assists taxpayers in monitoring the progress of their tax payment processes. The application has also been effectively introduced and implemented among both taxpayers and tax collection officers. Figure 3 shows the application screen for taxpayers.

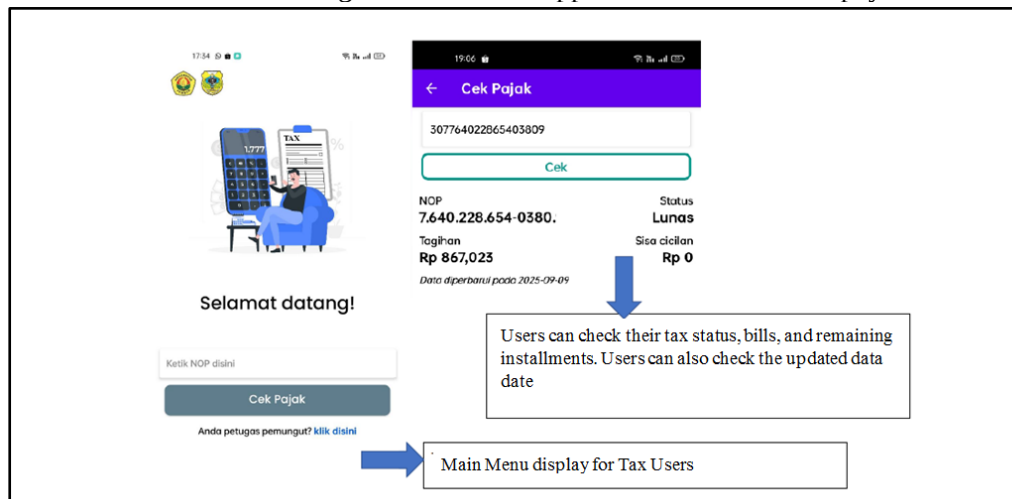


Figure 3 Application login screen for taxpayers (left) and tax check for taxpayers (right)

The image illustrates the SIMPARI application interface designed for taxpayers, showing features that enable independent access to tax information via smartphones. The left side displays the initial page where users enter their Tax Object Number (NOP) to check tax information, along with a separate access option for tax collectors to distinguish user roles. The right side shows the tax verification results page, which provides detailed and up-to-date information, including tax status, bill amount, payment status, remaining installments, and the last data update. Overall, the SIMPARI application enhances transparency and convenience by allowing taxpayers to monitor their tax information in real time while also supporting tax collectors. Figure 4 presents the features for tax collectors.

The SIMPARI application interface for tax collectors in Wonosari Subdistrict, Bondowoso Regency, consists of a login page and a main dashboard. Tax officers log in using their NIK and password, supported by a “remember me” feature for easier access. After logging in, they are directed to the main dashboard, which displays a detailed list of taxpayers, including their Tax Object Numbers (NOP), bill amounts, and payment statuses. Color indicators—green for paid and orange for unpaid—help officers quickly identify tax compliance, while summary information at the top shows achievements and the total remaining tax bills.

On the right side is a detailed view of each taxpayer’s bill. This section displays detailed information on the total bill, remaining balance, and an input feature to record new payment amounts. In addition, tax collectors can also update payment data by pressing the pay in full and save buttons. There is also a cancel feature to postpone transactions in case of errors in data input.

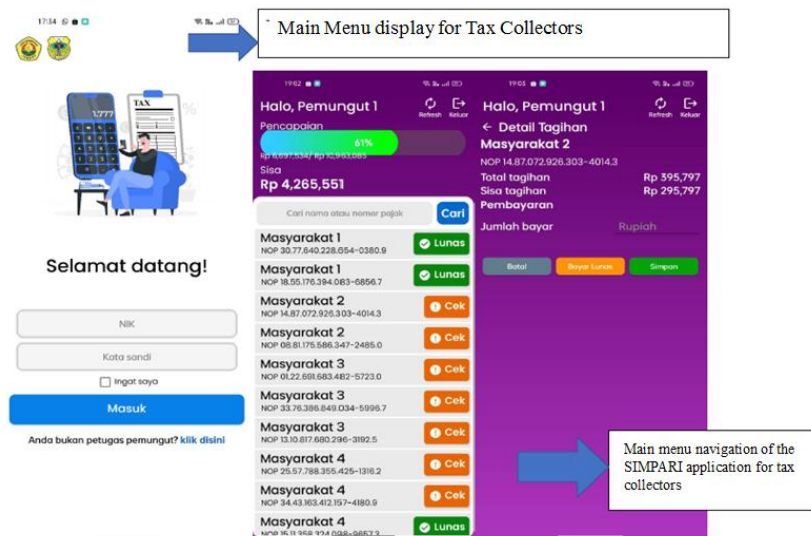


Figure 4 The application login screen for tax collectors (left), the main screen of the application for tax collectors (center), and the invoice details screen for each taxpayer (right)

In addition, the community development team has conducted a survey involving 150 beneficiaries, consisting of taxpayers and tax officers. They filled out a questionnaire via Google Forms to evaluate users' ability to access, monitor, and pay PBB and PBHTB digitally through the SIMPARI application, with the results showing by Figure 5.

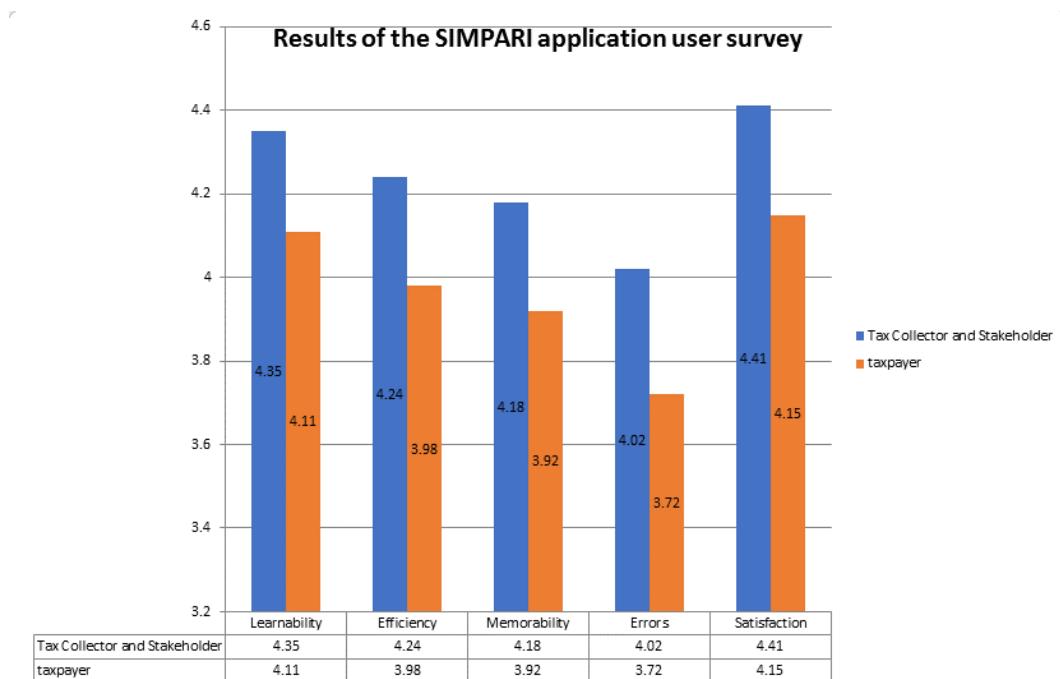


Figure 5 Survey Results of the SIMPARI application user, generated by community development team

Figure 5 is a graph that shows the results of a survey of SIMPARI app users. During the survey, respondents answered a questionnaire consisting of closed questions with a rating scale of 1 – 5, where a score of 1 meant “unsatisfied,” and a score of 5 meant “very satisfied.” The collected data analyzed qualitatively using usability testing theory referring to five indicators, namely 1) learnability: how easy for users to learn how to use the SIMPARI Application, 2) efficiency: how quickly users can complete tasks once they have learned and used the SIMPARI Application, 3) Memorability: How easy for users to remember how to operate the SIMPARI Application after they not using it for a long time, 4) Errors: The number of types of errors made by users, as well as the extent to which they can resolve errors when using the SIMPARI Application, 5) Satisfaction: How comfortable and satisfied users are when using the SIMPARI Application (Prakoso et al., 2023). The results of a comprehensive survey related to the SIMPARI Application clearly indicate that the stakeholders, tax collectors, and taxpayers in Wonosari Sub-district, Bondowoso Regency, consider the SIMPARI Application have a high satisfaction level, based on five aspects of Usability Testing. Collectively, this indicates that SIMPARI is a high – quality application that is easy to use by its target users.

The results of the SIMPARI user survey, which were analyzed using a usability testing approach, can also be explained theoretically using the Technology Acceptance Model (TAM). TAM declaring that the three main principles, namely Perceived Usefulness (PU) and Perceived Ease of Use, significantly influence Behavioral Intention to Use (BI) (Arifin, 2025). Perceived Usefulness (PU) refers to the extent to which someone believes that using a particular technology will improve their performance, while Perceived Ease of Use (PEOU) refers to the extent to which someone believes that using a particular technology will be free from excessive effort (Akbar & Bachtiar, 2024). High scores in learnability and memorability indicate that SIMPARI is perceived as easy to learn and use (Perceived Ease of Use), while positive scores in efficiency and low error rates reflect the functional benefits of the application in supporting tax monitoring and administration (perceived usefulness). The combination of perceived ease and benefits shapes users’ positive attitudes, contributing to an increase in Behavioral Intention to Use, which ultimately strengthens the potential for actual use and continued adoption of SIMPARI as an e-government innovation at the local level.

The success of SIMPARI implementation is influenced by several key factors. First, the participatory approach based on Participatory Action Research (PAR) enables the active involvement of village officials, tax officers, and the community from the planning stage to the evaluation stage, so that the application developed is in line with local needs and contexts. Second, the contextual and adaptive design of the application, particularly its offline-first feature and data synchronization system, is an important factor in overcoming the limitations of digital infrastructure in Wonosari Subdistrict, Bondowoso Regency. Third, the ease with which beneficiaries can use the SIMPARI application is a key factor in the success of its implementation. Despite showing positive results, the implementation of SIMPARI still faces a number of challenges. The main challenge is the digital literacy gap among users, both officials and the community, which affects the speed and consistency of application use, so that the community service team must also provide further assistance. To ensure the sustainability of the SIMPARI program, the service team will technically ensure regular system maintenance by involving the Bondowoso district government and the Ministry of Information and Communication, improving the quality of features based on user feedback. Then, from a social perspective, the service team will continue SIMPARI application training in all sub-districts in Bondowoso District in 2027.

CONCLUSION

The SIMPARI application, developed by the University of Jember community service team, was created to address challenges in PBB and BPHTB tax management that have contributed to declining local revenue in Bondowoso, offering improved transparency, accountability, and effectiveness in tax payments. Through a comprehensive process of design, development, testing, and field training, the program enhanced community skills in using SIMPARI, optimized tax officer performance, and generated positive social and educational impacts. Overall, the initiative demonstrates successful synergy between local government, communities, and digital technology, showing that technological innovation can support efficient, transparent, and accountable local development. It is recommended that policymakers formally integrate SIMPARI into the regional tax system through regulatory support, sustainable funding, and alignment with e-government and Smart Village initiatives, while also addressing the digital divide through infrastructure improvement and digital literacy programs.

CONFLICTS OF INTEREST

The authors declare that there is no conflict of interest.

AUTHOR CONTRIBUTIONS STATEMENT

Conceptualization, HDM and SZE, methodology, HDM and SZE; formal analysis, NEM; preparation for journal manuscript, MRH, BAD; editing, AKD, NFD. All authors contributed to the writing of the community service journal manuscript.

AI DISCLOSURE STATEMENT

The author used ChatGPT, Gemini, Scite, and Deepl Translator during the preparation of this work for translate, language editing, grammar correction, and literature review. After using the tool/service, the author thoroughly reviewed and edited the content as needed and takes full responsibility for the content of the publication. The authors declare that this research was prepared, researched, written, and edited without the aid of artificial intelligence (AI) techniques.

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