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## Implementation of E-Government through the *Samsat Mobile Jawa Barat* at the Regional Revenue Agency of West Java Province

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### Abstract

This study aimed to analyze the application of e-government through Samsat Mobile Jawa Barat at the Regional Revenue Agency of West Java Province. The e-government theory was employed in this study which includes (1) content development, (2) competency building, (3) connectivity, (4) cyberlaw, (5) citizen interface, and (6) capital. The research approach is qualitative—data collection techniques by interview, observation and documentation. The data analysis technique is based on Creswell's thinking with a bottom-up hierarchical approach model. The results of this study indicate that the implementation of e-government through Samsat Mobile West Java in the Regional Revenue Agency of West Java Province has been running quite well. Although based on Idrajati's e-government theory, several criteria need to be improved. First, the connectivity criteria are relatively good. While Cyberlaw criteria must be explicitly added. Finally, the capital is sufficient as it is mainly on the APBD. While Cyberlaw criteria must be expressly added because it only follows the central government's rules. The citizen interface criteria still need to be developed because it only has two channels: the website and the android application. Finally, the capital is sufficient as it is mainly on the APBD.

**Keywords:** *Local Government, E-Government, Road Tax, Sambara*

### Introduction

There are many sources of state income in Indonesia, one of which is taxes in accordance with the statement of the Ministry of Finance of the Republic of Indonesia in 2019 that the most extensive state revenue is in the tax sector. This can be seen from the 2019 APBN, with state revenues of 2165.1 trillion, taxes providing revenue of 1,786.4 trillion. This means that taxes contribute 82.5% of all state revenues (Ministry of Finance of the Republic of Indonesia, 2019). Therefore, taxes have an essential contribution to the country's development that the community can utilize. Law Number 28 of 2007 Article 1 Paragraph 1 explains that tax is a mandatory contribution to the state-owned by individuals or entities that are coercive based on the law, without receiving direct compensation and being used for the state for the greatest prosperity of the people.

Tax is defined as payment for the state owed. It can be imposed on taxpayers in accordance with applicable regulations, with no feedback, which can be directly appointed and utilized in financing state expenditures related to the interests of government and state

governance (Hilarius, 2007). Taxes can be divided into two groups according to the collection agency, namely: (1) taxes managed by the central government, namely taxes used in financing state affairs; (2) taxes that local governments manage both at the district/city and provincial levels, the proceeds of which are used for the costs of their regional affairs (Official, 2014).

According to Law Number 28 of 2009 concerning Regional Taxes and Regional Levies mentions that the types of regional taxes, especially provincial taxes, are divided into five types of taxes, namely: motor vehicle taxes, transfer fees for motorized vehicles, motor vehicle fuel taxes, surface water taxes, and cigarette taxes. The great potential for local tax revenues is found in motor vehicle taxes that can finance regional development. According to West Java Provincial Regulation Number 13 of 2011 explained that at least 10% of the proceeds from motor vehicle tax revenues in West Java, including those distributed to regencies/cities, were allocated for road construction and maintenance and improvements in improvements public transportation modes and facilities. Motorcycle tax revenue in West Java is also income that can contribute to the implementation of West Java Regional Government programs such as West Java Culture-Based Character Education (MASAGI), Prosperous Economic Community (MESRA), Champion Economic Productive Village (BUMDESA JUARA), Jabar Saber Hoaks, and others (Mubarok, Muslim, & Diartama, 2019)

The potential for motor vehicle taxes in West Java can be increased due to an increase in motorized vehicle ownership in West Java, growing every year. People assume that motorized vehicles are a necessity that must be met. This is evidenced by the data on the growth of motorized vehicles in West Java which is presented in table 1 below:

Table1  
Growth in the Number of Motorized Vehicle Ownership in West Java in 2016-2019  
(In Units)

<b>Year</b>	<b>Number of Motorized Vehicles (In Units)</b>
2016	16,085,121
2017	17,346,565
2018	16,766.143
2019	17,172,607

Source: West Java Provincial Revenue Agency, 2020

Table 1 shows that motor vehicle ownership in West Java from 2016-2019 has increased. In 2016, ownership of motorized vehicles in West Java amounted to 16,085,121 units. In 2017, an increase of 1,261,444 units, totaling 17,346,565 units. However, in 2018 it became 16,766,143 units due to segregating data on the potential for active and passive motorized vehicles. Then, in 2019 it increased by 406,464 units, 17,172,607. The increase in ownership of motorized vehicles in West Java shows the potential for tax revenue is also getting bigger.

Along with the growth of motorized vehicle ownership in West Java, the Bapenda of West Java always increases the target of motor vehicle tax revenue each year, shown in table 2. below.

Table2

Target and Realization of Motor Vehicle Tax Revenue in West Java in 2016 – 2019

<b>Year</b>	<b>Target (Rp)</b>	<b>Realization (Rp)</b>	<b>Percentage (%)</b>
2016	5,928,266,000,000	6185,202,921,550	104.33
2017	6,140,280,000,000	6,534,054,655,292	106.41
2018	7,180,342,000,000	7,540,770,278,845	105.02
2019	8,034,519,000,000	8,174,357,408,900	101.74

Source: Regional Revenue Agency of West Java Province

Table 2 shows that the motor vehicle tax target for the last four years has constantly increased. Uniquely, the percentage of achieving the tax revenue target has consistently been above 100% for the past four years. Based on this, the West Java Province motor vehicle tax revenue can be said to be successful in accordance with the increase in the number of motorized vehicle ownership, and it is indicated that there is a contribution from the awareness of motor vehicle taxpayers and the implementation of e-government carried out by the West Java Bapenda.

The implementation of e-government may influence optimal motor vehicle tax revenue in West Java carried out by the West Java Bapenda. However, West Java Bapenda still has to carry out innovations and particular strategies to realise targeted tax revenues can be achieved. The achievements in 2019 were inseparable from the efforts of the West Java Province Bapenda in seeking the potential for existing motor vehicle taxes, one of which was the local government's move through Bapenda to conduct e-government. This is supported by the issuance of Presidential Instruction of the Republic of Indonesia Number 3 of 2003 concerning National Policy and Strategy for E-Government Development. This shows hope from the central government to concentrate on e-government development.

According to the World Bank in Irawan (2013), E-government is interpreted as a government that uses information technology to interact with the public, business actors, and the government environment. The technology used aims to provide quality services to the community, increase interaction with business people, more efficient government management, and encourage the public through access to information. However, the OECD in Indrayani (2020) explains e-government more simply, namely the use of ICT, particularly the internet, which is used as an instrument to realize quality government. Meanwhile, according to the New Zealand Government in Risnandar (2014) means that e-government is implementing efficient government with the use of ICT.

While Wescott in Indrajit (2004) describes e-government as the use of ICT in developing efficiency and effectiveness of governance by providing more convenient government services and making information or government affairs accessible to the public directly and quickly and making government accountable to the public, from the several explanations that institutions and experts explain about e-government above in general, a conclusion can be drawn that e-government is the use of ICT by the government to provide easy access to services for the public, business people, and government environments by utilizing web-based applications. Internet, which aims to efficiency and effectiveness in the administration of government affairs and providing services to the public.

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The effectiveness and efficiency of public services can be realized through the implementation of e-government (Pledge, Banga, & Nature, 2020). The performance of e-government aims to provide better services to the community, provide services without the intervention of public officials, and minimize long queue systems in order to provide efficient and effective services. So that the objectives to be achieved from the implementation of e-government are: 1) Improving the quality of public services through the use of IT in the process of administering government; 2) Establishing clean governance and being able to adapt to the demands of society; 3) Improve government organization, governance and workflow (Depkominfo RI, 2004).

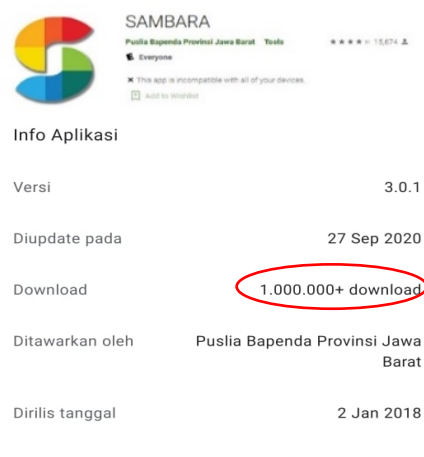
In realizing the goals of e-government according to Indrajit (2007) revealed that six criteria must be met in the implementation of e-government, namely: 1) Content Development, which involves developing applications (software), selecting technical standards, using programming languages, database system specifications, user interface protocols, and others; 2) Competency Building, involving training and development of competence and expertise of all human resources in various government sectors; 3) Connectivity, refers to the availability of information and communication technology infrastructure where e-government will be implemented; 4) Cyber Laws, regarding the existing legal framework and documents related to the ins and outs of e-government activities; 5) Citizen Interfaces, involving the development of various access channels that every citizen and e-government stakeholders can use anytime and anywhere. Finally, 6) Capital concerns the e-government project capital model, especially regarding costs after the project is completed, such as maintenance and development. Here, the team had to consider the types of revenue models used in government.

The e-government criteria above will be used to analyze the implementation of e-government in the motor vehicle tax service system in West Java Province. E-government on motor vehicle taxes in West Java Province has also developed with e-System-based services, such as Sambara (Samsat Mobile Jawa Barat), e-Samsat, and J'bret Samsat. The e-government product in the motor vehicle tax service system issued by the West Java Bapenda is Samsat Mobile West Java (Sambara), an application for android-based motor vehicle tax whose purpose is to be a solution to the problem of motorized vehicle taxpayers. The features in this application consist of a guide to carry out vehicle tax payments offline coming to the Samsat office or online through other services such as e-samsat, drive-thru samsat, mobile samsat, and most recently, *J-bret samsat*, and the payment can be made. implemented at Tokopedia, Alfamart, Indomaret, and others. In addition, there are also features for checking vehicle data, a map of the Samsat office location, and other additional features.

With the West Java Samsat Mobile application, motor vehicle tax revenues are increasing, as evidenced by the information submitted by the Minister of Administrative and Bureaucratic Reform that the receipt of Motor Vehicle Taxes through Sambara-based e-government has increased significantly starting in 2018 worth Rp. 114,837,583,800 as many as 210,821 vehicles, and increased in 2019 to Rp 406,620,726,100, as many as 524,242 vehicles. On June 16, 2020, the payment of Motor Vehicle Tax through the Sambara service was Rp. 221,700,079,900, totalling 261,671 vehicles. It was informed, although, in the conditions of the Covid-19 pandemic, income did not decrease, it increased (PR of MENPANRB, 2020).

Figure 1

Display of the Sambara Application (Samsat Mobile Jawa Barat) on the Play Store



Source: Research results (processed by researchers), 2021

Based on Figure 1. the public, especially West Java motor vehicle taxpayers, are very enthusiastic about e-government in PKB services through the West Java Samsat Mobile, as evidenced by the access and download of the Sambara application, which reaches more than 1,000,000 users. This shows that PKB obligators in West Java prefer to pay their motor vehicle tax through services that are easily accessible.

The existence of e-government also has many contributions to help increase motor vehicle tax revenues. This is supported by the OECD in (Darmawan, 2011) which states that e-government has benefits including 1) Increasing efficiency; 2) Help achieve specific policy outputs; 3) Contribute to achieving economic policy objectives; 4) Be a significant supporter of reform; 5) Can help trust between government and society. Therefore, the authors are interested in researching the implementation of e-government in the motor vehicle tax service system in West Java Province. This study aims to analyze how the implementation of e-government in the motor vehicle tax service system using 6 (six) criteria proposed by Richardus Eko Indrajit.

The previous research that became the author's reference was Risnandar's research entitled "Analysis of E-Government in Improving Public Services at the Communication and Information Office of Central Sulawesi Province". This study aims to determine the implementation of e-government in improving public services at the Communication and Information Office of Central Sulawesi Province. The results of this study indicate that the implementation of e-government in improving public services at the Communication and Information Office of Central Sulawesi Province on the criteria for Capital, Content Development, and Connectivity has gone quite well. However, Competency Building and Citizen Interface requirements are not given much attention. At the same time, Cyber Laws are not assessed because they are national, so they need to be improved by the Central Government. In essence, there are two problems faced in implementing e-government implementation. First, the availability of human resources, especially those with the IT background and technical personnel, to solve administrative problems and digital information. Second, the lack of competent human resources in the IT field and a technical team that can solve administrative and digital information problems (Risnandar, 2014).

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In addition to the research above, the reference for this research is Ari Ramdani's research entitled "Descriptive Analysis of Sambara Application Service Innovation". This study aims to explore what is related to the usefulness of Sambara service innovation and find out what causes the West Java Provincial Bapenda to be able to innovate West Java Samsat Mobile application services. This study indicates that the community is helped by the Sambara application, which is used to pay motor vehicle taxes, which can be done where and when and can achieve the target of motor vehicle tax revenue in West Java Province. This study also found supporting factors that led to the presence of the West Java Samsat Mobile application, including political will from officials (Ramdani, 2020).

The novelty of this research is that this research focuses on analyzing the application of e-government in the motor vehicle tax service system in West Java Province, which has the Sambara application (Samsat Mobile Jawa Barat), which does not yet exist in other areas. The components or criteria used in analyzing the implementation of e-government in the vehicle tax service system refer to the thoughts of Richardus Eko Indrajit, namely: 1) Content Development; 2) Competency Building; 3) Connectivity; 4) Cyber Laws; 5) Citizen Interface, and 6) Capital.

## Methods

The approach used in this research is qualitative. This approach aims to understand a phenomenon and understand phenomena that are not widely known (Strauss & Corbin, 2003). The type in this study uses a descriptive kind, which comprehensively describes and understands the symptoms that occur in the field to analyze the application of e-government in the motor vehicle tax service system at Bapenda West Java.

This study uses data collection techniques in observation, interviews, documentation, and audiovisual materials. In the observation technique, the researcher observes activities at the research site by recording or recording in a structured or semi-structured manner (Creswell, 2019). In addition, this study conducted face-to-face interviews for crucial informants and key informants while supporting informants were interviewed by telephone.

To determine the informants in this study, the researchers chose a purposive sampling technique because the researchers chose the best participants/research informants and research locations in order to assist researchers in understanding and analyzing the implementation of e-government in the Bapenda West Java. To confirm the results of the interviews carried out, the researchers also conducted a documentation study through official data from the relevant agencies, namely the Regional Revenue Agency of West Java Province. In addition, the researcher also confirmed through audiovisual materials by studying the main website page and the official application from the West Java Bapenda.

Table 3  
 Research Informants

No	Name	Job/Position	Amount
1	An	Head of Data Management and Revenue Application Section of Bapenda West Java Province	1 person
2	Yu	Public Relations of the Regional Revenue Agency of West Java Province	1 person
3	X and Y	Sambara Application Users	2 persons
	<b>Total</b>		<b>4 people</b>

Source: Research results (processed by researchers), 2021

Information:

1. Key Informants: An
2. Main Informant: Yu
3. Supporting Informants: X and Y

The documents analyzed to achieve the objectives of this research are archives related to the application of sambara, both photo archives, letter archives and existing diaries. Furthermore, this study's data analysis technique model is based on Creswell's thinking with a hierarchical approach from the bottom up. The initial stage of this model is processing data involving interview transcripts and other data collection, then rereading the entire data, then coding or coding the data into several categories. Categories generated from the coding process will be described in the form of a report, furthermore, by interpreting the data or making interpretations as the last step of this data analysis technique (Creswell, 2019).

Table 4  
 Variable Operation

No	Study	Indicator	Data collection technique
1	Content Development	The suitability of system development is carried out on applications that are applied to the community's needs.	Observation, Interview, or Audio-visual Material
2	Competency Building	There is training and competency development for each employee.	Observation, Interview, or Documentation
3	Connectivity	Availability information and communication technology infrastructure, both software and hardware	Observation, Interview, or Audio-visual Material
4	Cyber Laws	Strength legal rules that underlie the implementation of e-government in related institutions	Observation, Interview, or Documentation
5	Citizen Interface	Easy access for the community and stakeholders e-government.	Observation, Interview, or Documentation
6	Capital	Sources of capital in the implementation of e-government and flow budget allocation for e-government implementation.	Observation, Interview, or Documentation

Source: Research results (processed by researchers), 2021

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## Results and Discussion

The West Java Provincial Revenue Agency is an agency in West Java authorized to collect motor vehicle taxes. In collecting motor vehicle taxes, the West Java Bapenda implemented an e-government system through the Samsat Mobile Jawa Barat, which began to be implemented in April 2018. The Samsat Mobile Jawa Barat (Sambara) is an Android-based application whose goal is to increase motor vehicle tax revenues and solutions for motorized vehicle taxpayers who are still lazy to pay taxes offline or come directly to the Samsat office. In addition, the Sambara application is expected to increase regional income from the motor vehicle tax sector. To analyze the implementation of e-government through this Sambara application, the researchers conducted an analysis based on the theory of Richardus Eko Indrajit, through 6 criteria, namely; 1) Content Development; 2) Competency Building; 3) Connectivity; 4) Cyber Laws; 5) Citizen Interface, and 6) Capital. Following are the results of the research analysis that the researchers conducted on several criteria for implementing e-government.

### Content Development

The first criterion that must be considered in implementing e-government based on Richardus Eko Indrajit's theory is content development. According to Indrajit (2007), What is meant by content, development is the existence of development both in terms of the implemented e-government system and the human resources that carry out the development of the system. Regarding the system development carried out by the West Java Bapenda in implementing e-government through the Samsat Mobile Jawa Barat, the Head of the Data Management and Revenue Application Section of the West Java Bapenda said:

*"There is development in the West Java Samsat Mobile application. The first version of the Sambara application is only a tax info service. However, now it has grown to be able to provide payment codes that can be paid through banking payment channels and others, now it is growing again that payments can be made on the Sambara application with one hand." (Interview, Wednesday, April 14 2021).*

Based on the expression of the Head of the Data Management and Revenue Application Section of the West Java Bapenda, this means that there is a development in the motor vehicle tax service system of the West Java Bapenda through an android-based application. Although initially, they only provided information on tax services, they can now offer payment codes and make tax payments through banking payments and other merchants. In addition, the development of this system is also assisted by external parties from the West Java Regional Revenue Agency. However, based on information from the West Java Bapenda website, the Sambara application can be downloaded only through the Playstore, specifically for Android users (Bapenda West Java, 2021).

That way, the West Java Samsat Mobile application cannot be accessed by iOS-based gadget users. However, based on information from the Jabar Digital Service website, West Java people do not only use Android-based gadgets to access services from the government. For example, it can be seen from the Pikobar application developed by Jabar Digital Service and collaborated with several communities and volunteers. The Pikobar application is a medium of information and communication in handling the coronavirus in West Java. Even as of September 1, 2020, the number of downloads for Pikobar has reached more than one million iOS and Android users (Jabar Digital Service, 2020).



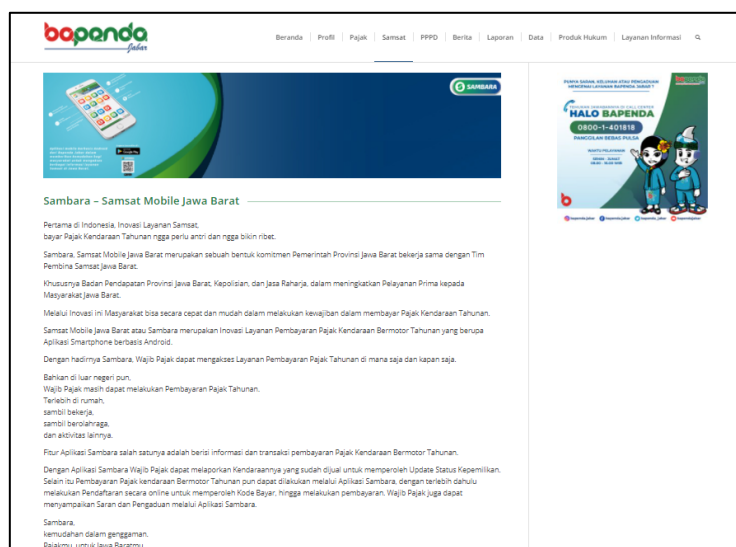
This shows that especially the people of West Java and generally in Indonesia do not only use android-based gadgets in getting services from the government. So, it is necessary to develop a system from the Sambara application so that it can be downloaded and used by the people of West Java, especially motor vehicle taxpayers who use iOS-based gadgets. Therefore, the development of this system needs to be updated regularly in order to improve the comfort and convenience of motorized vehicle taxpayers in paying their taxes.

### Competency Building

*Competency building* or competency formation is a fundamental second criterion in the implementation of e-government. According to Indrajit (2007), Competence here is defined as the existence of training and development of competence or expertise of all employees in related agencies. It can also be interpreted as the state of human resources mastering according to their fields. For example, some employees control the management of application and website assets in terms of design and content or employees who can repair the damage that exists in the built applications.

Based on the results of interviews with the Head of the Data and Application Management Section of the West Java Bapenda, the employees of the West Java Bapenda in charge of managing the Sambara application were given training and development to be able to carry out their duties. The training and development provided are in the form of soft skills training, but in the current condition, soft skills training is carried out online due to the pandemic.

Figure 2  
Display of the West Java Bapenda Website in the Sambara column



Source: Research results (processed by researchers), 2021

When viewed from the appearance of the design and content of the West Java Bapenda website in the Sambara column, which only provides information about the explanation of Sambara and has not displayed other content related to the Sambara application, for example, the steps in making vehicle tax payments online through the Sambara application or the Sambara application. Other content. This shows that the development and training provided to West Java Bapenda employees still need to be improved through content creation training for employees.

The Bapenda of West Java Province can provide development and training on internet management and installation, website design, and article writing to fill in the contents on the website and the Sambara application. In addition, even though currently in the condition of the covid pandemic, the West Java Bapenda must continue to pay attention to comprehensive training and development for all its employees, both online and face-to-face. Because if the training and development provided to employees are limited to online-only, then the employees cannot fully understand the training and development materials.

In addition to paying attention to the implementation of training and employee development, West Java Bapenda must also pay attention to supporting facilities and infrastructure. Although employees have been given appropriate training and development, without the availability of supporting facilities and infrastructure, the implementation of e-government will certainly cripple (Risnandar, 2014).

### Connectivity

Connectivity is something that must be considered in the implementation of e-government. According to Indrajit (2007), connectivity can be interpreted as information and communication technology infrastructure availability in locations where e-government is implemented.

According to the results of an interview with the Head of the Data and Application Management Section of the West Java Bapenda, the connection in the West Java region, precisely in the West Java Bapenda, is relatively good because providers in the West Java area support it. In addition, West Java Bapenda has prepared several data centres that can minimize risks in the event of problems with existing infrastructure or connection systems.

Table 5  
Villages that Receive Strong Cellular Phone Signals in West Java

Year	Urban Area	Rural Area	Total
2018	2,514	2,420	4,934
2019	2,589	2.610	5,199

Source: Central Bureau of Statistics (processed by researchers), 2021

Based on the results of interviews with the Head of the Data and Application Management Section of the West Java Bapenda and table 5, it can be concluded that the connection and signal strength in West Java Province can be said to be stable because, in 2019, 5,199 villages had received a strong signal in West Java.

According to the results of interviews with West Java Samsat Mobile users, it is said that the connection in using this application is smooth. There are no problems and obstacles. So, West Java Bapenda can be good in preparing the availability of connections and infrastructure for managing the Sambara application.

### Cyber Laws

The fourth criterion that can implement e-government successful is cyber laws or the power of legal instruments. According to Indrajit (2007), What is meant by cyber laws is the existence of legal frameworks and tools ratified regarding the ins and outs of implementing e-government. Therefore, it is vital to prepare this legal instrument to prevent violations in the implementation of e-government. Regarding the legal mechanisms that underlie the implementation of e-government through the Samsat Mobile Jawa Barat, the Head of the Data Management and Revenue Application Section of the West Java Bapenda said:

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*"Presidential Regulation Number 95 of 2018 concerning Electronic-Based Government Systems. There is no regulation from the local government that directly confirms the implementation of e-government". (Interview, Wednesday, April 14 2021).*

In its application at the Regional Revenue Agency of West Java Province, according to the results of an interview with the Head of the Data and Application Management Section, it was explained that no special rules were governing the implementation of e-government, because it only referred to central government regulations, namely Presidential Regulation Number 95 of 2018 concerning Government-Based Systems. Electronic. This shows that it is necessary to apply for special rules from the West Java Provincial Government or from the West Java Bapenda itself to technically regulate the implementation of e-government to minimize the opportunity for cyber violations.

### **Citizen Interfaces**

Citizen interfaces criteria must be met in the application of e-government. According to Indrajit (2007), citizen interfaces are related to the ease of access of the public and e-government stakeholders in implementing the implementation of e-government that can be used anywhere and anytime according to the community's needs. With this, it can be said that there are various access channels so that people can directly take advantage of existing e-government facilities. The form can be in the form of access links or others, such as social media links such as Twitter, Instagram or Facebook. The aim is to provide convenience for the public in conveying their opinions, messages and suggestions. Suggestions and notes from the community are vital because implementing e-government requires active participation from the community as users of e-government services.

Based on the results of an interview with the Head of the Data and Application Management Section of the Bapenda of West Java Province, the asks channel for the West Java Samsat Mobile application only has two channels, namely; 1) West Java Bapenda Website; 2) Mobile (Play Store). In addition, the West Java Bapenda Public Relations Officer explained that there was publication to the public through thorough socialization through social media, both from motor vehicle taxes and other taxes. Furthermore, the Sambara application is socialized every day, which is adjusted to the content of other publications.

However, based on the researcher's observation that the channel on this website still cannot be used to pay motor vehicle taxes, only general information is provided on the West Java Bapenda website. Therefore, the West Java Bapenda should also prepare an access channel for the West Java Samsat Mobile application, not only based on Android. It can be installed directly on the West Java Bapenda website, iOS-based, desktop-based, and others.

Figure 3.

Sambara app user reviews



Source: Research results (processed by researchers), 2021

Based on Figure 3. the people who use the Sambara application complain that paying vehicle taxes through the Sambara application (online) is still the same as paying vehicle taxes offline because, for STNK validation, they have to come and queue at the Samsat office queue counter. Therefore, they suggested that a special counter be made for taxpayers who pay their vehicle taxes online so that it is effective and there are no crowds in the current pandemic situation.

This shows that the criteria for citizen interfaces in the application of e-government through the Samsat Mobile Jawa Barat have not been fully implemented. According to Risnandar (2014), If we want to implement a better service application, of course, the main thing we must know is the community's needs. Therefore, West Java Bapenda is expected to provide space for the people of West Java as motor vehicle taxpayers to provide suggestions and input, and West Java Bapenda is likely to respond to these suggestions and information.

### Capital

The last criterion that must be considered in implementing e-government is capital. According to Indrajit (2007) that the money referred to here is about wealth in the implementation of e-government, especially capital after e-government is implemented, such as for maintenance and development needs. With this, the West Java Bapenda must prepare sources of budget or income to meet the needs of implementing the Samsat Mobile Jawa Barat as a particular program or application that can increase regional revenue. These needs can be in the form of facilities and infrastructure and costs for maintenance and development. The goal is that the application can run, and the public, as users of motor vehicle tax services, get services that are in accordance with the needs and expectations of the community.

Based on the results of an interview with the Head of the Data and Application Management Section of the West Java Bapenda, the budget for implementing the Samsat Mobile Jawa Barat only comes from the APBD allocation. Therefore, the budget is sufficient to implement the West Java Samsat Mobile application. However, this year's budget allocation

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has been partially transferred to the health budget to emphasize the spread of the coronavirus, so the funding for further developments cannot be budgeted.

According to Risnandar (2014), If only the budget for implementing the Samabara application is focused on the Regional Revenue and Expenditure Budget (APBD), it can be small compared to the capital requirements of implementing e-government because the budget for the implementation of e-government is not tiny and cannot rely solely on the state budget. Therefore, West Java Bapenda is expected to add capital for the implementation of the Samsat Mobile Jawa Barat from other sources, either through grants from the central government, social assistance, or collaboration with related ministries.

In order to meet the cost of implementing the Sambara application, West Java Bapenda can also work with third parties (private parties) so that the application of Samsat Mobile Jawa Barat can run optimally. In addition, the West Java Bapenda must also be able to allocate capital for the maintenance and development of the West Java Samsat Mobile application so that it is not affected by any conditions such as the current coronavirus pandemic.

## Conclusion

Based on the research that has been done regarding the implementation of the Samsat Mobile Jawa Barat at the West Java Provincial Revenue Agency through e-government theory, it can be concluded that the Samsat Mobile Jawa Barat implementation, which the West Java Bapenda manages, has been going quite well. Although, based on e-government theory Indrajit (2007), several criteria must be improved. Such as the content development criteria, which still does not provide the iOS-based West Java Samsat Mobile application, the competency building criteria, which still does not produce employees who are experts in managing the display design and content of the West Java Bapenda website. For the connectivity criteria, it is good because it is located in the West Java area. However, the requirements for cyber laws still need to be added to specific rules because they only follow the rules of the central government. The criteria for citizen interfaces still need to be developed because people still complain about coming and queuing at the Samsat Office. As for the capital criteria, it is sufficient. It just needs additional sources of capital other than the APBD.

As a recommendation to improve e-government services through the optimal Samsat Mobile Jawa Barat, the government, in this case, the West Java Provincial Revenue Agency, should;

1. The West Java Samsat Mobile application at the West Java Bapenda requires the development of content development by adding the iOS-based West Java Samsat Mobile application.
2. It is necessary to improve the quality of human resources for Samsat Mobile Jawa Barat management staff through training or workshops. In managing the design and content of websites and applications.
3. There need to be special rules to protect the West Java Samsat Mobile application system from the West Java Bapenda and the Regional Government.
4. The West Java Bapenda can allocate the budget for the West Java Samsat Mobile application not only from the APBD but also from other budgets such as through grants from the central government, social assistance, collaboration with related ministries, and cooperation with third parties (private companies).

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