

Research Article

The Effectiveness of Using the SIMPADA Application in Restaurant Tax Management at UPTB 5 Bapenda Surabaya

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Abstract: This study examines digital tax administration at UPTB 5 Bapenda Surabaya, focusing on the SIMPADA application for restaurant tax management. The main problems identified include low taxpayer compliance due to high business operational intensity, digital divide barriers, banking transfer errors, and unrecorded business closures that cause overstated tax receivables. To evaluate these issues, this study proposes a qualitative descriptive method based on participatory observation, focusing on physical-to-digital data synchronization. The main findings indicate that utilizing distinct sequential numbering on billing documents effectively reduces data entry errors. Furthermore, integrating field photographs and physical archive sheets successfully mitigates overstated receivable risks. In terms of law enforcement, the system operates as an objective Decision Support System, utilizing a threshold of two ignored invitation letters to escalate non-compliance into an Official Memo (*Nota Dinas*). In conclusion, while SIMPADA effectively optimizes revenue monitoring and administrative enforcement, it requires automated reminder notifications and inclusive visual guides to bridge taxpayers' operational and technological barriers.

Keywords: Data Synchronization; Official Memo; Restaurant Tax; SIMPADA Application; Taxpayer Compliance.

1. Introduction

Local tax is a crucial instrument in the structure of Local Original Revenue (PAD) that functions to fund infrastructure development and public services. The management of financial relations between the central and regional governments is strictly regulated in Law Number 1 of 2022, which serves as a foundation for regions to optimize their tax potential (Republik Indonesia, 2022). In Surabaya City, the implementation of this policy is mandated through Regional Regulation Number 7 of 2023 and strengthened by Surabaya Mayor Regulation Number 33 of 2024, providing a legal framework for restaurant tax collection under a self-assessment system (Pemerintah Kota Surabaya, 2023; Wali Kota Surabaya, 2024).

The credibility of financial statements and regional accountability heavily rely on the effectiveness of tax collection carried out by the respective agency (Putri & Ma'ruf, 2022). However, in practice, the self-assessment system often faces challenges such as low taxpayer compliance and the accumulation of uncollected tax receivables (Manarisip et al., 2022). Previous research indicates that billing effectiveness has a significant impact on restaurant taxpayer compliance, where weak monitoring can lead to leakages in potential regional revenue (Azzahra & Purbaningrum, 2022; Mahyudin et al., 2021).

As a modernization effort, the Regional Revenue Agency (Bapenda) has adopted various digital innovations to enhance transparency and service efficiency (Liswatin, 2022). The utilization of information systems such as SIMPADA (Regional Tax Management Information System) enables better data integration in revenue reporting. The use of online service applications has been proven to optimize local tax revenue by providing easier access for

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taxpayers (Rulandari & Januar, 2023). Nevertheless, the success of this technology depends heavily on the quality of data verification and administrative procedures executed by officers in the field (Sembor et al., 2023; Sjafii et al., 2023). There is a research gap in the current literature on regional tax management. Most previous studies focus predominantly on the quantitative analysis of tax contributions to PAD (Achmad et al., 2022; Alfiani et al., 2024; Rubiansyah et al., 2024). However, scarce empirical research comprehensively evaluates the effectiveness of synchronizing physical data (such as receipt archive sheets and field photographs) into digital information systems, particularly when addressing taxpayers' operational constraints, such as temporary business closures or demographic barriers (Dina & Ratna, 2025).

This study aims to investigate the effectiveness of using the SIMPADA application in restaurant tax management at UPTB 5 Bapenda Surabaya. The primary focus of this research is to evaluate the workflow, starting from identity verification, payment cards, to the billing escalation mechanism through invitation letters and official memos (*Nota Dinas*). Utilizing a qualitative descriptive approach based on participatory observation, this study is expected to contribute to the development of more transparent work procedures and strengthen the integrity of local tax databases in the digital era.

2. Literature Review

Effectiveness of Local Tax Management

Effectiveness is a measure of an organization's success in achieving its predetermined strategic goals. In the context of local taxation, collection effectiveness is measured through the ratio between actual revenue realization and the real potential available in the field (Putri & Ma'ruf, 2022). Effective restaurant tax management does not solely focus on achieving nominal targets, but also on systematic and sustainable governance oversight (Manarisip et al., 2022). According to Mahyudin et al. (2021), successful local tax collection is highly influenced by strict administrative oversight to suppress the level of uncollectible tax receivables.

Regional Tax Management Information System (SIMPADA)

Digital transformation in public administration aims to improve operational efficiency and public service transparency (Liswatin, 2022). The utilization of management information systems such as SIMPADA represents a strategic measure to integrate regional revenue reporting and monitoring in a centralized framework. Innovations based on online applications have been proven to optimize tax revenues by providing rapid data access (Rulandari & Januar, 2023). Furthermore, digital systems facilitate information sharing, which minimizes data asymmetry between tax officials and taxpayers (Sjafii et al., 2023).

Billing Procedures and Taxpayer Compliance

Tax billing consists of a series of measurable actions taken by tax authorities to compel taxpayers to settle their obligations. Consistent and assertive billing procedures, ranging from issuance of warning letters to formal summons, exert a positive psychological impact on increasing taxpayer compliance (Azzahra & Purbaningrum, 2022). In a digital ecosystem, routine monitoring through payment card features serves as an early detection instrument to map compliance levels (Sembor et al., 2023). Field data validation is also crucial to ensure that electronic databases remain accurate and do not experience overstated receivable values due to dynamic taxpayer operational conditions on-site (Dina & Ratna, 2025).

Regulatory Framework of Local Taxation

The management of local taxation in Indonesia, specifically in Surabaya City, is supported by a solid hierarchy of regulations: Law Number 1 of 2022: Regulates the financial relations between the central government and regional governments to foster regional fiscal autonomy (Republik Indonesia, 2022). Surabaya Regional Regulation Number 7 of 2023: Establishes the legal basis for collection, objects, subjects, and rates of taxes and retributions within Surabaya City (Pemerintah Kota Surabaya, 2023). Surabaya Mayor Regulation Number 33 of 2024: Serves as the operational and technical guidelines for executing local tax collection, including the administrative inspection procedures for restaurant taxes (Wali Kota Surabaya, 2024).

3. Proposed Method

This study utilizes a qualitative descriptive approach through participatory observation conducted during an internship period at UPTB 5 Bapenda Surabaya. The primary focus of this method is to evaluate the effectiveness and accuracy of data reconciliation between physical field documents and the digital database within the SIMPADA application.

System Module-Based Administrative Procedures

Tax monitoring operational procedures are divided based on menu functionality in the application to ensure systematic administrative control (Sjafii et al., 2023).

Tax Object Data and Payment Card Menu

The initial stage involves validating Taxpayer (WP) profiles and historical analysis via the Payment Card feature. Through this feature, a cross-check is conducted between the SPTPD reporting date and the actual payment realization date (Sembor et al., 2023). If a tax period delinquency is detected, the system classifies the taxpayer to receive administrative action through the issuance of a Bapenda Invitation Letter.

Revenue Billing Results Menu and Letter Number Tracking

Given the high volume of billing documents issued every month, the system utilizes the Letter Number as a sequential tracking identifier (*serial/sequential number*). This letter number serves as the primary filter parameter that differs for each document to ensure that officers input field verification results onto the correct entity. The data update procedure in this menu is detailed in Algorithm 1.

Algorithm 1. Updating Billing Result Data and Official Memo Escalation

Input: Document Letter Number, Pink Archive Receipt Sheet, Field Photograph Evidence. Output: Compliance Status Update and Official Memo (Nota Dinas) Proposal List. Access the *Hasil Penagihan* (Billing Results) menu in the SIMPADA application. Input the Letter Number from the pink archive receipt sheet to identify the corresponding billing document. Verify taxpayer data consistency, including taxpayer identity, tax period, and outstanding tax amount. Record field visit results (visit date, recipient name, and response remarks). Upload field photograph evidence as visual validation of the taxpayer's physical condition. Apply escalation logic: If taxpayer has received ≥ 2 official reminder letters AND status = "Unpaid", then add taxpayer data to the Official Memo (Nota Dinas) proposal list. Otherwise, keep the case under routine monitoring. Save all updated data into the centralized database system. End.

Validation Formulation and Administrative Decision

To measure the level of consistency between physical and digital data, a data reconciliation function (V_{data}) is used in Eq. (1):

$$V_{data} f (D_{pink}, D_{Simpada}) \dots \dots \dots (i)$$

Where data is declared valid (V_{data}) if the physical information on the pink receipt sheet fully synchronizes with the system's digital data. Furthermore, the decision-making criteria for the Official Memo escalation action (L) is determined based on the accumulated number of invitation letters delivered (U) and the payment settlement status (P) as stated in Eq. (2).

$$f(U,P) = \{ \text{Official Memo}, \text{Monitoring}, U \geq 2 \wedge P = 0, U < 2 \dots \dots \dots (ii)$$

4. Results and Discussion

This section presents the analysis of the operational effectiveness of the SIMPADA application in restaurant tax administration at UPTB 5 Bapenda Surabaya, alongside the taxpayer (WP) compliance behavior dynamics observed during field monitoring.

Monitoring Effectiveness Through Sequential Document Tracking

The implementation of billing procedures based on the SIMPADA application through the Tax Object Data and Payment Card menus has proven effective in detecting periodic SPTPD reporting history (Putri & Ma'ruf, 2021). The utilization of sequential numbering that differs for each document serves as a crucial filter parameter within the Billing Results Menu. Amidst the high volume of billing documents issued monthly, this letter number allows officers to precisely track and input field visit results into the correct document entity.

Furthermore, integrating field data entry with Field Photograph Evidence successfully mitigates the risk of overstated tax receivable assessments. This visual evidence provides verified information regarding the operational status of tax objects, such as temporary or permanent restaurant closures, which might not be updated automatically in the centralized database (Dina & Ratna, 2025).

Analysis of Compliance Dynamics and Field Constraints

Participatory observation indicates that irregularities in taxpayer payments do not always reflect intentional tax evasion. There are three primary classifications of constraints faced by taxpayers in the UPTB 5 working area (Sjafii et al., 2021):

Operational Constraints (*Hectic*): The majority of restaurant taxpayers experience high operational intensity. Payment delays are generally caused by oversights due to daily business focus, whereby taxpayers typically settle their obligations immediately upon receiving the first Invitation Letter.

Demographic Barriers (*Digital Divide*): A group of senior-aged taxpayers faces limitations in operating digital transfer payment channels. This group prefers manual settlements but is constrained by the time allocation needed to visit the payment counter.

Technical Banking Errors: The "Unpaid" status on the system's payment card was found, in several cases, to be caused by taxpayers entering the wrong destination account number during transfers, resulting in unrecorded funds in SIMPADA despite the taxpayer having made the payment.

Evidence-Based Law Enforcement Escalation Procedures

In accordance with the enforcement logic in Eq. (2), SIMPADA provides an objective basis for administrative sanctions. For taxpayers classified as non-cooperative—indicated by ignoring two Invitation Letters—field officers escalate the document into an Official Memo (*Nota Dinas*). The presence of two physical pink archive sheets signed by the taxpayer as proof of delivery provides strong legal standing for UPTB 5 to report this non-compliance to the head agency level (Sembor et al., 2023). This demonstrates that combining physical validation with digital systems establishes solid bureaucratic accountability.

Comparison with Conventional Methods

Unlike previous studies focusing primarily on automated monitoring tools (Achmad et al., 2022; Alfiani et al., 2024), the results of this study prove that manual verifications synchronized within SIMPADA fill the informational gaps undetected by automated systems. A comparison of effectiveness is presented in Table 1.

Table 1. Comparison of Conventional Tax Administration vs. Integrated SIMPADA Method.

Criteria	Conventional Method	Integrated SIMPADA Method
Data Retrieval	Slow and high risk of data misentry	Fast (based on sequential letter number filters)
Evidence Validation	Based on text records only	Multi-validation (pink archive sheets & field photos)
Receivable Accuracy	Prone to being overstated (unaware of closures)	Accurate (updated based on real-time field conditions)
Law Escalation	Subjective approach	Objective (strict threshold of $\sum U \geq 2$ for Memos)

¹ source: author's own work

5. Conclusions

This study concludes that the utilization of the SIMPADA application at UPTB 5 Bapenda Surabaya runs effectively in supporting restaurant tax administration and monitoring. The implementation of differing sequential lettering for each billing document proves to assist officers in precisely tracking, filtering, and entering field verification results, thereby minimizing data misentry risks amidst high document volumes. Furthermore, integrating digital data with physical validations—such as pink archive receipt sheets and field photographs—successfully prevents overstated tax receivable assessments caused by unrecorded operational closures of tax objects. Monitoring dynamics reveal that taxpayer non-compliance is not entirely intentional, but rather driven by high restaurant operational intensity (*hectic*), demographic limitations (*digital divide*) among senior taxpayers, and technical banking transfer errors. Lastly, SIMPADA functions as an accountable Decision Support System by applying an objective law enforcement escalation threshold, where the dismissal of two invitation letters backed by physical delivery receipts serves as a solid basis for issuing an Official Memo (*Nota Dinas*) to the central agency level. Based on these findings, it is recommended that UPTB 5 Bapenda Surabaya develop an automated reminder notification feature integrated with taxpayers' personal contacts to mitigate negligence caused by business operational busyness, alongside introducing more inclusive visual guidelines regarding digital payment methods to bridge the technological gap for senior-aged taxpayer groups.

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