



Original Article

Implementation of Mobile Samsat Services in Improving the Quality of Public Services in Bapenda Southeast Sulawesi Province

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Abstract:

Mobile Samsat is an innovation launched by the Southeast Sulawesi Bapenda as a form of innovation in the field of public services with the aim of increasing regional revenues sourced from the re-registration of Motor Vehicle Tax (PKB). This research aims to determine the implementation of Mobile Samsat services in improving the quality of public services in Bapenda Southeast Sulawesi. The research method used is a descriptive research method with a qualitative approach. Data collection techniques use three methods, namely interviews, observation and documentation studies. The data sources in this research consist of two, namely primary data sources and secondary data sources. The data analysis technique uses three stages, namely data reduction, data presentation, and drawing conclusions. The research results show that the overall implementation of Mobile Samsat services is running effectively. Communication variables that show that implementation has been effective. The resources variable shows that resources in overall implementation have been maximized, although there must be additional staff resources. The attitude or disposition variable of the implementer has shown a good attitude. The bureaucratic structure variable also shows the existence of Standard Operating Procedures (SOP) in the implementation of services.

Keywords: implementation; Mobile Samsat; service quality.

Introduction

In order to measure government performance, one important aspect that must be assessed is the quality of public services provided to the community. Government performance can be said to be good if the public services provided are also good, and vice versa. Therefore, as a service provider, the government must make the public a figure who can provide positive feedback on government performance. The feedback in question does not just provide an assessment of the quality of service, but goes further than that, providing a forum for guiding and solving problems in providing optimal public services to the community. According to [\(Mustanir, 2022\)](#), public services are the government's responsibility carried out by government agencies, both at the central and regional levels. Meanwhile Law no. 25 of 2009 concerning Public Services explains that



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public services are a series of activities in an effort to fulfill service needs in accordance with statutory regulations for every citizen for goods and services, as well as administrative services provided by public service providers. The government is required to provide optimal services to the community because the good and bad public services provided by the government to the community will determine the success of a government agency.

A public service can be categorized as effective if the public gets easy service with procedures that are short, fast, precise and satisfying. As [\(Latif & et al, 2019\)](#) success in increasing the effectiveness of public services is determined by the government's ability to provide service innovation by utilizing various technological advances. In Southeast Sulawesi Province, one of the services that is currently undergoing innovation is services in the field of taxation. Quoted from Law no. 28 of 2007 concerning the Third Amendment to Law no. 6 of 1983 concerning General Provisions and Tax Procedures, tax is a mandatory contribution to the state owed by an individual or entity that is coercive based on the law, without receiving direct compensation and is used for state needs for the greatest prosperity of the people. From this definition, it can be concluded that tax is an obligation that must be paid by the community to the state, where the tax is then used to provide the best possible service to the community. This means that the higher the level of tax payments, the better the level or quality of services provided to the community. Likewise, the better the quality of services provided by the government, the greater the public's awareness of paying taxes. Between taxes and the quality of service to the community should be highly correlated. Based on the explanation above, good service quality is also largely determined by the awareness of paying taxes by taxpayers (in this case the public). However, in reality, the biggest tax problem faced to date is the low awareness of taxpayers to make tax payments on time. Many people who are classified as taxpayers do not have the awareness and responsibility to pay taxes. They tend to want to take action to avoid, evade, or even neglect tax obligations. Taxpayers actually think that paying taxes is not an obligation so they feel forced, unwilling and ultimately escape taxes [\(Liberty & et al, 2023\)](#).

One type of tax that is a potential source of income for a region (including Southeast Sulawesi) is Motor Vehicle Tax (MVT), which is a tax imposed on the public for their ownership of motorized vehicles. Meanwhile, motorized vehicles according to Law no. 65 of 2001 concerning Regional Taxes and Regional Levies are all vehicles with two or more wheels and their trailers which are used on all types of land roads, and are driven by technical equipment in the form of motors or other equipment whose function is to convert a certain energy resource into motor vehicle motor power. concerned, including heavy equipment and large driven equipment.

The amount of Southeast Sulawesi Province's Original Regional Income obtained from taxes is very high, reaching more than IDR 694.684 billion or an increase of 114.53 percent from the target of IDR 606.566 billion in 2018. From this figure, the Motor Vehicle Tax (PKB) component is the largest component with revenue of IDR 133.828 billion, followed by BBNKB (Motor Vehicle Title Transfer Fee) with revenue of IDR 253.114 billion, and PBBKB (Motor Vehicle Fuel Tax) with revenue of IDR 174.457 billion [\(BPK, 2019\)](#). The high Regional Original Income from the tax component cannot be separated from the various service innovations provided by the Southeast Sulawesi government, starting from the tax info application, drive-thru Samsat, Mobile Samsat and so on. The aim of this innovation is to carry out service activities that are closer to

the community and increase cooperation with various stakeholders, which is also a supporting factor for this high income figure. Mobile Samsat is an annual STNK validation service, paying Motor Vehicle Tax and SWDKLLJ in vehicles using a pick-up and drop-off method, namely by visiting the vehicle owner/taxpayer who is far from the main Samsat service center. This innovation through Mobile Samsat is a form of simplifying and bringing services closer to the community to pay PKB from home (Ningtyas, 2023). Apart from that, this innovation provides various services consisting of checking Motor Vehicle Tax, paying Motor Vehicle Tax, delivering Regional Tax Certificates, Samsat service guides, and information to Samsatan (Fatimah, 2021). The Mobile Samsat innovation in Southeast Sulawesi Province is currently in the implementation stage, but several problems are still encountered in its implementation. For example, problems with inadequate financial support, minimal support from human resources both in quality and quantity, and system problems that often experience network disruptions. Other problems also arise from the community, such as: delaying payments, lack of socialization so that implementation is only carried out in urban centers and has not reached all areas in Southeast Sulawesi Province (Narti, Kadir, & Bake, 2023).

Based on the problems above, a comprehensive analysis is needed regarding how the Mobile Samsat service is implemented which was initiated by the Bapenda (Regional Revenue Agency) of Southeast Sulawesi Province. With this implementation analysis, you will be able to see a picture of the implementation of the service, and you will also be able to identify various obstacles that accompany its implementation. Through this analysis, the government can conduct studies in the form of anticipatory efforts or efforts to overcome various problems in service implementation. The results of this research can also be input for the government, especially the Southeast Sulawesi Province Bapenda, to improve or make improvements to public services in Southeast Sulawesi. It is hoped that this research will be able to provide information regarding the extent to which Mobile Samsat has been implemented to provide easy services to the community.

Methods

This research is descriptive research with a qualitative research approach. Descriptive research method is research that focuses attention on the problems or phenomena that existed at the time the research was conducted or is actual, then describes the facts about the problem being investigated as they really are accompanied by an accurate rational interpretation (Yulianah, 2022). The focus of this research examines the problem of implementing Mobile Samsat services in the Bapenda of Southeast Sulawesi Province. Therefore, to analyze this implementation, the implementation model according to Edwards is used, which consists of 4 variables, namely: communication, resources, attitudes/dispositions, and bureaucratic structure (Handoyo, 2012). The data sources in this research consist of 2 (two) data sources, namely: (1) primary data sources, which are data obtained directly by researchers from research subjects which are the main data sources. The main data sources are recorded through written notes or through recording video/audio tapes, taking photos, or films (Abdussamad, 2021). The primary data source in this research was obtained from data from interviews and observations made on the parties who were the research subjects. The primary data sources consist of the Head of the Regional Tax Division of Southeast Sulawesi Bapenda, Head of the Motor Vehicle Tax Sub Division, Head of Kendari City Samsat, Staff at the Kendari City Samsat Office, Mobile Samsat implementing staff, and

the community. (2) Secondary data sources are data obtained through a second source after the primary source which can be used as supporting material for data obtained from the primary source. Secondary data in this research is in the form of sources from research books, archival sources, as well as from documentary sources that are relevant to the research.

The data collection technique used in this research is observation, interviews and documentation methods. Meanwhile, data analysis was carried out in three stages, namely: (1) data reduction, which is a selection process, focusing attention on simplifying, abstracting and transforming rough data that emerged from field notes. The steps taken are sharpening the analysis, classifying or categorizing each problem through brief descriptions, directing, discarding unnecessary ones, and organizing data so that it can be withdrawn and verified. The data that is reduced includes all data regarding research problems (Sari, et al., 2022). (2) Data presentation is a collection of structured information that provides the possibility of drawing conclusions and taking action. Data presentation is directed so that the reduced data is organized, arranged in a relationship pattern so that it is easier to understand. Data presentation can be done in the form of narrative descriptions, charts, relationships between categories and flow diagrams. Presenting data in this form makes it easier for researchers to understand what is happening. In this step, the researcher tries to compile relevant data so that the information obtained is concluded and has a certain meaning to answer the research problem (Sarosa, 2021). (3) Drawing conclusions or verification, is the stage of drawing conclusions from all the data that has been obtained as a result of the research. Before drawing conclusions, data reduction, data presentation and conclusion drawing or verification from previous activities are carried out. The analysis process is not done once, but is interactive, going back and forth between reduction, presentation and drawing conclusions or verification activities during the research period. After carrying out verification, conclusions can be drawn based on the research results presented in narrative form. Drawing conclusions is the final stage of data analysis activities (Sari, et al., 2022).

Results

According to Edwards (Winarno, 2012) the variables that can influence the failure and success of a policy implementation consist of 4 (four) variables, namely; 1) communication, 2) resources, 3) attitude or disposition of implementers, and 4) bureaucratic structure. Communication variables discuss three basic things that can influence implementation, namely transmission, clarity and consistency. The resources variable discusses 4 (four) dimensions that can determine the success of implementation, namely: staff, information, authority and facilities. The disposition or attitude variable of the implementer consists of; cognition, direction, and response. And finally, the bureaucratic structure variable seen from the implementation of Standard Operating Procedures (SOP).

Communication

Communication is an important indicator in determining whether a policy is successful or not in the implementation process. Many experts say that the communication factor is a factor that must be present in the analysis of policy implementation. One of the experts who places communication as the first factor in analyzing policy implementation is Edwards. According to Edwards as quoted by

(Winarno, 2012), there are three basic things that can influence the communication process in policy implementation, namely transmission, consistency and clarity.

First, transmission. Transmission is a communication process where policy implementers understand what they should do. In this case, every policy decision in the form of orders must be able to be passed on to each personnel appropriately, so that these orders can be followed. Therefore, before an official can implement a policy decision, he must be aware that a decision has been made and an order for its implementation has been issued. The more carefully decisions and implementation orders are transmitted or forwarded to those who must implement them, the higher the probability that these decisions and implementation orders will be implemented.

The transmission aspect in the communication of the implementation of the Mobile Samsat service policy, can be seen from how the Mobile Samsat service policy is communicated by the Southeast Sulawesi Bapenda to all related parties, both to the relevant government institutions (POLRI, Samsat in each region, and Jasa Raharja) and to the general public who are target group (target group) of the policy.

Based on the results of research that has been carried out, it was found that policy transmission in the implementation of Mobile Samsat was carried out through two methods, namely; 1) communication via direct methods, and 2) communication via indirect methods. Communication via direct methods is carried out in several ways, namely; socialization, coordination, technical guidance (technical guidance), to FGD (Focus Group Discussion). Regulations regarding Mobile Samsat services are informed and coordinated to Southeast Sulawesi Bapenda employees with direct notification, namely through meetings/meetings with employees of the Bapenda Office, Police, and Samsat Offices in each region. Meanwhile, the Mobile Samsat service policy is socialized to the public either directly by a team that goes directly to the community (face to face) or indirectly, such as through brochures, newspapers, X-Banners in every Samsat Office (in the front room and in the service room), to via social media.

Based on the description above, the transmission of policy decisions to policy implementers has basically been implemented well. This is proven through socialization and coordination between the Southeast Sulawesi Bapenda to parties related to the technical implementation of Mobile Samsat. However, the transmission of policy decisions to target groups or target communities is still not running optimally, this can be seen from the fact that people are not yet aware of the Mobile Samsata service innovation. This lack of policy transmission is caused by the lack of socialization carried out, both by the Southeast Sulawesi Bapenda, the Police, and the Samsat Office in each region, where they mostly only carry out socialization indirectly by relying on various non-electronic media. The Southeast Sulawesi Bapenda and other related parties should be able to provide more massive outreach to the public, especially outreach via electronic media, where nowadays more and more people are able to use electronic information facilities to receive certain information.

Second, clarity. Clarity is a communication process where the policy implemented must meet clear implementation instructions, not just a mere understanding of the policy. If the instructions for implementing the policy are not clear, then the implementers of the policy will experience confusion, which can then affect the effectiveness of the policy. Clarity of instructions for implementing Mobile Samsat has been carried out through the existence of Standard Operating Procedures or what are known as SOPs as previously explained.

Based on the research results, it is known that in terms of clarity, the communication process in the implementation of Mobile Samsat went well. This is proven by the existence of technical instructions for program implementation. These technical instructions created in the form of SOPs show clarity in policy instructions, which are then able to explain how the policy will be implemented, and ultimately are able to influence the quality of policy implementation.

Third, consistency. Consistency is a dimension of communication that looks at policy implementation orders that must not only be clear, but also be consistent. Consistency in the implementation of the Mobile Samsat policy can be observed through the absence of reductions or additions to the requirements and documents that must be fulfilled by service recipients. The SOP that has been created by the Southeast Sulawesi Bapenda is in line with the flow, mechanisms and procedures for Mobile Samsat services. This flow was created to make it easier for the public as service recipients to request services at every Samsat in the Southeast Sulawesi area.

From the explanation regarding communication variables in analyzing policy implementation, it can be concluded that communication in the implementation of Mobile Samsat has generally been effective, this can be seen from the fulfillment of communication dimensions consisting of policy transmission, policy clarity and policy consistency. Policy transmission can be seen from the coordination and socialization carried out between policy actors starting from the Southeast Sulawesi Bapenda, the Police, to the Samsat Office in Southeast Sulawesi, which is carried out directly or indirectly. Even though there are still shortcomings in the process of transmitting policies towards target objects, this does not mean that this policy transmission has failed. Because transmission is more about the transfer of decisions or policy orders between implementing actors, not between actors and the target object. Meanwhile, from a clarity perspective, the implementation of the Mobile Samsat is very clear, as evidenced by the existence of policy implementation instructions regulated through SOPs for each policy actor. Meanwhile, in terms of consistency, the implementation of Mobile Samsat can also be said to be consistent, because there are no elements of addition or reduction to the service application requirements.

Resource

Effective policy implementation is not only influenced by communication, but is also influenced by the availability of the resources needed to implement the policy. Edward in (Winarno, 2012) states that "implementation orders may be passed on carefully, clearly and consistently, but if implementers lack the resources needed to implement the policy, then implementation will tend to be ineffective". Edward further mentioned 4 (four) sources that must be met to make the implementation of a policy effective. These sources consist of;

First, the staff. It is known that in quantity the number of actors who play a role in the Mobile Samsat implementation process is one person, namely people who actually have a job desk in the field of data collection. Thus, from a quality perspective it also shows that the implementers or implementing staff of the Mobile Samsat are people who really have expertise in their respective fields.

However, even though the number of employees is sufficient, the Mobile Samsat innovation implementer only consists of one person. This makes the Mobile Samsat innovation quite difficult to implement. Even though if the Mobile Samsat innovation

implementer is not present, other employees will replace them, but it is still quite difficult for them if at the same time they have their own duties and responsibilities.

Second, information. Information is an important resource that can also influence policy implementation, whether the policy being implemented is effective or fails. Winarno in his book "Public Policy; Process Theory, and Case Studies" divides information into two parts, namely; 1) the implementers' knowledge of what must be done and how to do it, and 2) the implementers' knowledge of other policy implementers in complying with regulations or legislation.

In the implementation of the Mobile Samsat by the Southeast Sulawesi Bapenda, it shows that the implementers' knowledge of what their tasks are and how to carry out these tasks is well understood. This is in accordance with the results of the analysis in the communication section. Where to understand the implementation of policies, the implementers created SOPs for the implementation of Mobile Samsat services. From this SOP, the implementers certainly know what their responsibilities are in implementing Mobile Samsat services.

Apart from that, the research results also show that Mobile Samsat innovation implementers already know their duties, principals and functions in carrying out Mobile Samsat innovations. Before being deployed in the field, the mobile Samsat innovation implementers have been provided with knowledge first so that they understand the aims and objectives of the Mobile Samsat. However, the lack of supervision is still an obstacle, so that the Head of Bapenda does not know about the compliance of Mobile Samsat innovation implementers in carrying out their duties. Is it true that what was ordered has been carried out according to the policy regulations or not.

Third, authority. There is formal authority, the aim of which is so that orders can be carried out. Authority is an authority for executors to implement existing policies. If it is found that there is poor authority, the public's view of policy implementers could decrease. so that it could have an impact on the implementation of the policy. Vice versa. The results of the research show that the authority given is still not formal in nature so that Mobile Samsat implementers can order any employee who, when the Mobile Samsat innovation implementer is not in place, can be replaced by employees who are not busy carrying out their duties serving Mobile Samsat.

Fourth, facilities, are infrastructure that must be met so that policies can run effectively. The facilities and infrastructure referred to in this research are infrastructure related to the implementation of Mobile Samsat services. Facilities are an important factor in policy implementation. The implementor may have sufficient, capable and competent staff, but without supporting facilities (facilities and infrastructure) the implementation of the policy will not be successful. According to the research results, the facilities provided to carry out this Mobile Samsat Innovation are sufficient. These facilities consist of computers, payment stamps, printing equipment, vehicles in the form of motorbikes and cars. There are also supporting facilities such as brochures and X-Banners so that visiting people can read and find out about Mobile Samsat innovations.

Attitude or Disposition of the Implementer

Edward in (Winarno, 2012) states that "dispositional tendencies are one of the factors that have important consequences for effective policy implementation".

Edward further stated that if policy implementers behave and behave well, then policy implementation will run smoothly and the goals desired by the policy formulators can be achieved. However, on the other hand, if policy implementers behave and behave badly, then the possibility of effective policy implementation will be difficult to obtain. The attitudes of policy implementers are further divided into three parts, namely; cognition, direction and response.

First, cognition. Cognition is the level of understanding of policy actors regarding policy implementation. As stated previously, every policy actor, both in the Southeast Sulawesi Bapenda and in the Samsat Office, already understands the implementation of Mobile Samsat services. This is proven by the existence of technical instructions for policy implementation and communication that continues to be built between policy actors at all levels. Through this technical guidance, each policy actor understands what their main tasks are in providing Mobile Samsat services. On the other hand, the attitude of the officers was also considered to be good, as evidenced by the friendliness of the officers when the micro business community carried out the registration process.

Second, direction. Direction is the extent to which policy actors understand the directions given. The directions referred to in this research are the directions given by the Southeast Sulawesi Bapenda to the Samsat in implementing Mobile Samsat which are basically in accordance with the duties of each implementing actor. The directions given by the Southeast Sulawesi Bapenda were carried out directly and indirectly. Directly, for example by providing written or verbal directions. Meanwhile, indirect directions are given via social media, such as via the WhatsApp application.

Third, response. Response is a response given by service implementers in response to various problems in service implementation. Southeast Sulawesi Bapenda stated that the complaints that often occur in the implementation of Mobile Samsat services are complaints from the public where they receive minimal information regarding the implementation of Mobile Samsat services. This minimal information then causes people to experience problems in participating in paying taxes through Mobile Samsat. In this case, the Southeast Sulawesi Bapenda has basically tried its best to disseminate information to the community, for example by building cooperation with the village government to help disseminate service information. Based on the explanation above, it can be concluded that in terms of the disposition or attitude of policy implementers as a whole, they have shown a good attitude. This is seen from a cognitive perspective, where policy actors understand what they have to do. The public also said that the behavior of the implementers was good by showing friendliness during registration and collecting taxpayer data. In terms of direction, it also shows the same results, where the direction that is built directly and indirectly is in accordance with the main tasks and functions of each service implementer. Meanwhile, in terms of response, policy actors have shown a good response to public complaints, although the response given has not produced maximum results.

Organizational structure

Edwards (Winarno, 2012) states that "policy implementers may know what to do and have enough desire and resources to do it, but in implementing it they are still hampered by the organizational structures in which they carry out these activities." Edwards further stated that one of the main characteristics of bureaucracy is work

procedures or what are known as Standard Operating Procedures (SOP). Standard Operating Procedures (SOP) are the basic measure in dealing with situations in various sectors and the private sector. By using Standard Operating Procedures (SOP), implementers can optimize the available time so that the actions of all officials in a widespread organization can be uniform. Based on the research results, it is known that there is a clear Standard Operational Procedure in carrying out Mobile Samsat Services at Bapenda Southeast Sulawesi. SOP is a very important thing to apply to a job because with an SOP monitoring work can be carried out according to the desired goals. With the existence of SOPs, which are written instructions, which accurately describe the stages of carrying out tasks/work/activities. SOP is essentially a way to avoid miscommunication, conflict and problems in carrying out tasks/work in an organization. So that implementers of Mobile Samsat innovations are not confused and already have a reference or foundation for implementing Mobile Samsat.

Conclusion

Based on the results of the presentation and analysis that has been carried out, it is concluded that the implementation of the Mobile Samsat service at Bapenda Southeast Sulawesi is going quite well. This can be seen from the achievement of variables in analyzing the implementation, namely: 1) The communication variable that shows that the implementation of Mobile Samsat has been effective, this can be seen from: transmission, coordination and socialization carried out between actors providing services. Clarity, there are instructions for implementing services regulated through SOPs (Standard Operating Procedures). Consistency, there are no additions or subtractions to the conditions and mechanisms in Mobile Samsat services. 2) he resources variable shows that resources in the overall implementation of Mobile Samsat have been maximized. This can be seen from the staff that is available, information on policy implementation that has been carefully scrutinized. Authority has been properly delegated. And supporting facilities have also been provided. 3) The attitude or disposition variable of the implementer has shown a good attitude. Cognition, where policy actors understand what they have to do. Directions, built directly and indirectly, are in accordance with the main tasks and functions of each service implementer. Response, service providers have shown a good response to public complaints. 4) The bureaucratic structure variable also shows the existence of Standard Operating Procedures (SOP) in the implementation of Mobile Samsat services, where this SOP is useful for uniforming the actions of service implementers.

Suggestion

Based on the research results, here are several suggestions, namely: (1) there should be a policy from both the Southeast Sulawesi Bapenda and each existing Samsat Office to be able to increase the number of staff (personnel) who specifically provide Mobile Samsat services. This is because the number of people served is quite large, as well as the diverse characteristics of the community and region. It is hoped that the additional personnel will improve the quality and affordability of the mobile services provided. (2) considering several obstacles that occur in the process of implementing Mobile Samsat, it is hoped that the Southeast Sulawesi Bapenda can anticipate these obstacles by routinely evaluating service performance, especially in Mobile Samsat services. It is also hoped that the evaluation carried out will include

the community as recipients of Mobile Samsat services. (3) for the community, it is hoped that they can provide maximum support for service innovation through Samsat Keli.ing. Apart from that, this service is also expected to increase public participation in paying Motor Vehicle Tax.

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