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Design of e-Samsat Services at The West Java Regional Revenue Agency (Case Study of Bandung City)

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ABSTRAK

Pelayanan pembayaran pajak kendaraan bermotor (PKB) yang diselenggarakan oleh Badan Pendapatan Daerah Provinsi Jawa Barat mengikuti perkembangan teknologi informasi dan komunikasi. Bapenda Provinsi Jawa Barat dituntut untuk menyesuaikan desain layanan pembayaran kendaraan bermotor terhadap wajib pajak supaya memberikan kemudahan kepada masyarakat, baik dari sisi waktu maupun biaya. Dalam melaksanakan layanan pembayaran pajak kendaraan bermotor, dalam hal ini lebih menarik untuk diteliti karena Kota Bandung memberikan kontribusi pendapatan yang tinggi terhadap pendapatan pajak kendaraan bermotor di Provinsi Jawa Barat. Badan Pendapatan daerah Jawa Barat didukung oleh Unit Pusat Layanan Operasional Pendapatan Daerah (PLOPD), Pusat Pengelolaan Daerah Kota Bandung I Pajajaran, Pusat Pengelolaan Daerah Kota Bandung II Kawalayaan, dan Pusat Pengelolaan Daerah Kota Bandung III Soekarno Hatta dalam menyelenggarakan layanan publik e-Samsat di Kota Bandung. Tujuan penelitian ini untuk menjelaskan desain layanan e-Samsat di Kota Bandung. Metode penelitian kualitatif digunakan dalam riset ini dimana informasi diperoleh dari 34 informan yang kemudian ditriangulasi oleh penulis. Observasi dilakukan di seluruh lokasi layanan Samsat di Kota Bandung. Hasil penelitian menunjukkan bahwa desain layanan e-Samsat oleh Bapenda Provinsi Jawa Barat (Studi Kasus Kota Bandung) sudah mengaplikasikan teknologi informasi dan komunikasi melalui aplikasi Sambara yang didukung oleh layanan perbankan, e-commerce dan gerai modern

ABSTRACT

Motor vehicle tax payment services (PKB) organized by West Java Regional Revenue Agency follow the development of information and communication technology. West Java Regional Revenue Agency is required to adjust the design of services in order to provide convenience to the community, both in terms of time and cost. In carrying out motor vehicle tax payment services, in this case it is more interesting to study because the City of Bandung contributes high tax revenue for motor vehicles in West Java Province. West Java Regional Revenue Agency is supported by the Center of Operational Services of Regional Revenue (PLOPD), The Bandung I Pajajaran Office of Regional Revenue, The Bandung II Kawalayaan Office of Regional Revenue and The Bandung III Soekarno Hatta Office of Regional Revenue in providing e-Samsat public services in Bandung.

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The purpose of this study is to describe the design of e-Samsat services in the city of Bandung. Qualitative research methods were used in this research where information was obtained from 34 informants who were then triangulated by the author. Observations were made at all Samsat service locations in the city of Bandung. The results showed that the design of the e-Samsat service by West Java Regional Revenue Agency (Case Study of Bandung City) had applied information and communication technology through the SAMBARA application which was supported by banking services, e-commerce and modern outlets.

INTRODUCTION

Public service design is a collaborative and creative approach that focuses on the goal of creating new forms based on shared values between public organizations and stakeholders. These service designs can support new ways to integrate resources that generate public service innovations at all levels that involve organizations, networks, and environments.

The design of the e-Samsat public service at the West Java Regional Revenue Agency involves the Samsat Development Team, namely the West Java Regional Revenue Agency, the regional Police of West Java and Jasa Raharja with other parties who cooperate in e-Samsat services, namely the banking sector (BJB, BNI, Mandiri, BRI and BCA), e-commerce (eg. Tokopedia) and modern outlets (Indomaret and Alfamart) in terms of providing motor vehicle tax payment services by taxpayers.

The services provided by the West Java Regional Revenue Agency at this time must be more adaptive to the demands of the community, in this case the taxpayer. Public service innovation carried out by the West Java Regional Revenue Agency in this case through the West Java e-samsat service which is facilitated by using the SAMBARA application and in collaboration with banking, e-commerce and modern outlets such as Indomaret, Alfamart, making the West Java Regional Revenue Agency innovate in design services used, as previously described.

The problem that occurs in the design of the e-Samsat public service of the West Java Regional Revenue Agency, especially in the city of Bandung, is that there is no complete collaboration between public organizations involved in e-Samsat services. This can be seen from the lack of integration of procedures established by West Java Regional Revenue Agency related to banking, where the method of paying motor vehicle taxes at banks that serve e-Samsat services other than Bank BJB has not provided maximum service in terms of methods that can be used.

Bank BJB can serve payment of motor vehicle taxes through e-Samsat with all the e-banking facilities it has, while other banks can only make payments at ATM machines, it cannot be done using all e-banking channels owned by the bank. In its development, e-Samsat has become a reliable public service innovation in West Java Province as a form of adaptation in terms of public services to the era of the industrial revolution 4.0 which is marked by the use of information and communication technology. Then there is interdependence and a structured and automated

system, as well as complete data on motor vehicle taxes. Especially in a pandemic situation like what is happening now, e-Samsat service is an innovation of public service with service design that is supported by the use of technology and information. Has an integrated system, is easily accessible and provides added value in terms of time utilization. In a pandemic situation that recommends avoiding face-to-face or direct contact with many people, or crowds, the e-Samsat public service innovation carried out by the West Java Regional Revenue Agency greatly assists taxpayers in carrying out their obligations to pay motor vehicle taxes more easily.

Based on this background, the authors are interested in researching the e-Samsat service design of the West Java Regional Revenue Agency with a case study in the city of Bandung. The problem that occurs in the design of e-Samsat services at the West Java Regional Revenue Agency (Case Study of Bandung City) is that there is no complete integration between public organizations and other stakeholders in the e-Samsat service. Thus, the research question that the author does is why the service design used in public service innovation at the Regional Revenue Agency of West Java Province (Case Study of Bandung City) has not been effective. This study aims to explain the service design used in e-Samsat innovation at the West Java Regional Revenue Agency (Case Study of Samsat City of Bandung).

LITERATURE REVIEW

Many previous studies related to the design of e-Samsat public services have also been carried out, including how the e-Samsat policy is implemented in West Java (Hertiarani, 2015), the e-Samsat program has a positive effect on service quality satisfaction and mandatory compliance motor vehicle tax (Wardani & Juliansya, 2018). The use of e-samsat as an effective information service medium for the community in service procedures, service costs, facilities and infrastructure as well as the competence of service providers (Ristanti, 2016), delivery patterns or models information related to e-Samsat services to the community can be considered effective because the public can find out new information and the stages regarding the new policies that have been made (Darmawan, 2018). There is a different level of adaptation from the community to the Samsat Entering Village Activities (Anjani et al., 2019).

The studies that have been carried out examine the implementation of e-Samsat in terms of improving the quality of services to the community so that no one has specifically examined the design of e-Samsat public services other than in terms of improving the quality of services to the community but also how to design e-Samsat services. as a service design used by the Regional Revenue Agency of West Java Province, it can make a wider contribution to become a very important tool in terms of providing the best service in terms of paying motorized vehicle taxes for taxpayers, especially during the current pandemic by building collaboration in full with the banking sector in collaboration with the West Java Regional Revenue Agency (Case Study of Bandung City). The e-Samsat service also provides easy access to services for motorized vehicle taxpayers which will ultimately affect regional income.

Electronic-based government services above are better known as the online system of local taxes (Wulandari & Salomo, 2021). Service design is a collaborative and creative approach that focuses on imagining and enabling new forms of shared value creation among stakeholders or parties involved in services. This is in accordance with the opinion of Vink et al as follows:

Service design is a collaborative and creative approach focused on imagining and enabling new forms of value co-creation between actors (Vink et al., 2019). Another opinion about service design is about making the services you provide useful, usable, efficient, effective, and in accordance with what service users want. Service design is all about making the service you deliver useful, usable, efficient, effective and desirable (Andrews et al., 2011).

Service design can also be defined as follows, service design concerns people, technology and related things in it, processes and all of these are interrelated in processes that run every day in every organization in creating value or benefits in accordance with the understanding possessed by employees, stakeholders interests, governments, communities and partners who work together in providing public services.

Service design is about people, technology and stuff, processes, and the intersection of all these in the day-to-day operations of any organization in the service of value creation, as defined by its employees, stakeholders, customers, users, regulators, partners, and competitors (Kimbell, 2013). Service design discusses how to collaborate between stakeholders in the service, how to create shared value to provide the best service, also about how technology and all things related to provide benefits to service users. The service design used in the e-Samsat public service innovation involves various parties in providing the best service for people who are motorized vehicle taxpayers.

RESEARCH METHODS

The research approach used by the author is a qualitative research approach. Which aims to find out how the service design used in e-Samsat service innovation by the West Java Regional Revenue Agency. The reason the researcher uses a qualitative research approach is because this approach can be used to explain the basic things behind the phenomenon of e-Samsat innovation service design in West Java Province. The research design used is a case study, in this case a case study of the city of Bandung. The method used by the author in this study is a qualitative research method. In this method, the informants were interviewed for a relatively long time to determine how the informants' personal experiences related to the design of e-Samsat innovation services at West Java Regional Revenue Agency.

Primary data collection was carried out through interviews with informants related to the design of e-Samsat public service innovation services in this case the Center of Operational Services of Regional Revenue (PLOPD), The Bandung I Pajajaran Office of Regional Revenue, The Bandung II Kawalayaan Office of Regional Revenue and The Bandung III Soekarno Hatta Office of Regional Revenue. In addition to conducting interviews, researchers also made direct observations in the

field and paid close attention to how the service design was used in terms of e-Samsat services. While the secondary data collection the authors do is through literature studies and documentation studies.

In this study, the researcher checked the validity of the data by means of triangulation of sources, namely conducting comparative analysis between the data obtained from observations at the informant's workplace (research field) by comparing it to the results of interviews with informants from other parties, to groups of certain research conducted. Research informants are employees of the Center of Operational Services of Regional Revenue (PLOPD), The Bandung I Pajajaran Office of Regional Revenue, The Bandung II Kawalayaan Office of Regional Revenue and The Bandung III Soekarno Hatta Office of Regional Revenue. The data analysis process is carried out through the stages of data validation, testing data validity, testing data reliability, planning for making conclusions (Creswell & Creswell, 2018).

RESULTS AND DISCUSSIONS

In this study, the authors use service design theory (Osborne & Brown, 2005) as a guide. In the field of public service, technology can be defined in two ways: hardware technology (which involves the structure and equipment of public services) and software technology (which involves the processes and skills to deliver public services). Technological developments both in terms of hardware and software change rapidly with time. This is in accordance with the demands for better public services from all sides. In terms of hardware technology (hard technology), there are three important development stages, as expressed by (Luck & Golden, 2005), namely: Information Technology (IT) on the delivery of public services will have an impact on:

1. Implementation of public services;
2. Use of management information systems;
3. As a tool for service users; and
4. Analysis and dissemination of information about public services (for service users, public service organizations (PSO) and funders)

It is important to involve tax reform technology (Firmansah & Rahayu, 2020). Thus, information technology causes innovation in Public Service Organizations (PSO) or public service organizations, by changing the way services are provided, and the resulting output, this provides public services in a new form. This is in line with the following opinion:

In the field of public services, technology can be thought of in two ways: hard technology (which involves the structures and equipment of public services) and soft technology (which involves the processes and skills for delivering public services). Both have changed over the past two decades. In terms of hard technology, three developments in particular are important. The first, not surprisingly, is the impact of information technology (IT) upon the delivery of public services (see for example, Luck and Golden 1996). This has had an impact in terms of: - the administration of public services; a) the use of management information systems; b) as a tool for service users; and; c) the analysis and dissemination of information about public services (for service user,

PSOs and their funders). Thus, IT has been both an input into change and innovation in PSOs, by changing how services are provided, and on output, in terms of being an element of new forms of public services (Brown & Osborne, 2005).

In terms of service design used in e-Samsat public service innovation as proposed by Brown and Osborne, the authors see from two major aspects that represent the service design used, namely:

1. Hardware Technology / Hard Technology (which involves the structure and equipment of public services), namely: e-Samsat Application (SAMBARA), Sambara Room, Sambara Server.
2. Software Technology / Soft Technology (which involves processes and skills to provide public services), namely: Review of Applications for community complaints, Integration of services and Centralization of reporting.

Based on the theory that is used as a guide in this research, the e-Samsat service design organized by the West Java Regional Revenue Agency in terms of hardware technology, already has equipment that supports e-Samsat services. The West Java Regional Revenue Agency in this case the Center of Operational Services of Regional Revenue (PLOPD) has a special room designated for Samsat services in West Java, namely the SAMBARA Room. The SAMBARA room is equipped with a supporting server device, a computer network that functions well, a large monitor to monitor the development of Motor Vehicle Tax revenue which is updated in real time. Software/Soft Technology in this case which involves processes and skills to provide e-Samsat services, West Java Regional Revenue Agency also has a review of the SAMBARA application which is managed specifically in terms of accommodating public complaints, integrated services in e-Samsat starting from checking the nominal amount of tax through the SAMBARA application up to making the payment process and downloading the payment results can be done directly in the SAMBARA application. With the integration of data managed by PLOPD, reporting will become easier. The results of motor vehicle tax revenues can be directly seen in this SAMBARA room.

Based on the secondary data that the authors get, it can be seen that:

1. There are complaints from the public who are motorized vehicle taxpayers who have problems accessing the data in the SAMBARA application. This can be seen from the review of the SAMBARA application which states that the application cannot always be used and taxpayers have difficulty even though they have tried many times. This happened because of a network or connection disruption on a server owned by the West Java Regional Revenue Agency.
2. Sambara and Samsat J'bret can be used online for payment of Motor Vehicle Taxes in West Java Province, but in processing physical documents, they still have to refer to the Samsat Outlet in accordance with the district/city of the vehicle owner's identity, this results in the payment of motor vehicle tax in West Java province became hampered. This the author got from the review of the SAMBARA application.
3. Based on primary data obtained from interviews with informants from the West Java

Regional Revenue Agency, the authors found that indeed some of the obstacles that occurred related to the service design used in e-Samsat public service innovation were obstacles from technology and information, in this case interference occurred. network so that it interferes with the connection between applications accessed by taxpayers and servers owned by the West Java Provincial Revenue Agency. This raises complaints from the public who are motor vehicle taxpayers, so that taxpayers are forced to make payments manually through Samsat outlets. A different problem is that there is a difference between the data contained in the application and the data in the West Java Regional Revenue Agency. This happens usually because of a progressive tax that is applied to certain vehicles according to ownership and a blocking process is carried out by vehicle owners who sell their vehicles to other parties.

The problems that occur that the author finds in the field related to service design are those related to the service provider. The West Java Province e-Samsat service is carried out by the Samsat Development Team, in this case the West Java Regional Revenue Agency, the regional Police of West Java and Jasa Raharja. The problem that occurs related to collaboration between stakeholders is the existence of a STNK validation process that cannot be carried out in an integrated manner with e-Samsat services. STNK validation must still be done at the e-Samsat service office directly. Likewise with the 5-year tax payment that must be made at the Samsat Office directly because it involves a physical inspection of the vehicle starting from the chassis number and vehicle engine number. This is also an obstacle in the e-Samsat service which causes taxpayers to prefer to make payments directly through the nearest Samsat Office. The author obtained information that the contribution of Motor Vehicle Tax revenue from e-Samsat only ranges from 8 to 10% of the total Motor Vehicle Tax as a whole.

The service design used in the West Java e-Samsat innovation has been supported by technology and information that is tailored to the needs of the motorized vehicle owner community. With the e-Samsat service using the SAMBARA application which is the result of service innovation from the Regional Revenue Agency of West Java Province, it is expected to provide more value to taxpayers who pay their motorized vehicle taxes. Factors that hinder the use of service design in this e-Samsat innovation include the community, besides the problems above, there are still not many people as taxpayers who understand technology that uses smartphones with non-cash methods (cashless), there are still many people who are taxpayers who do not have complete public trust in the design of services that involve this technological sophistication, because people still have concerns if they do not directly pay their motor vehicle taxes manually, in this case paying directly to Samsat outlets and this is highly discouraged, especially During this pandemic because of the potential to cause crowds, it is very difficult to implement health protocols.

CONCLUSIONS

The service design used by the West Java Regional Revenue Agency in terms of paying motor vehicle taxes by taxpayers is to use e-Samsat. Complementary hardware and software technology has not been able to accommodate the innovation of e-Samsat public services to be

the best service, because in this study it was found that there were public complaints related to system disturbances and or network connections when paying motor vehicle taxes through the SAMBARA application. Even though this e-Samsat service innovation has collaborated with banking, e-commerce (eg Tokopedia) and modern outlets (eg: Indomaret, Alfamart) but this has not resulted in an optimal service design due to constraints that still occur both from the service design side which includes hardware technology, as well as software technology related to the motor vehicle tax revenue management system as well as the processes and skills possessed by the West Java Provincial Revenue Agency in mastering the design of this e-Samsat innovation service to the fullest.

In terms of collaboration between stakeholders, problems are still found in terms of validating the STNK document which still has to be done by the regional Police of West Java. This causes taxpayers who use the e-Samsat service to still have to come to the Samsat office to validate the STNK. Another problem is related to the banking sector, customers who can pay motor vehicle taxes can make payments through various banking service facilities only at BJB Bank. Meanwhile, other bank users (BNI, BRI, Mandiri, BCA) are currently only able to make payments at ATMs after receiving a payment code from the SAMBARA application. This makes taxpayers choose to pay directly to the Samsat office so that the services obtained can be completed until the document is ratified. However, during this pandemic, many taxpayers use e-Samsat services to avoid face-to-face or crowds that have the potential to spread the virus, but this does not make the income from Motor Vehicle Tax increase significantly because during the pandemic the people's ability to pay also decreased.

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