EFFECTIVENESS OF MOTOR VEHICLE TAX PAYMENT SERVICES THROUGH THE SAMBARA APPLICATION AT P3DW CIREBON REGENCY 1 SUMBER

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Abstract
Information technology facilitates access and interactive communication. Digital-based public services cut queues and increase efficiency. *Good governance* requires excellent service. The SAMBARA application simplifies vehicle tax payments, provides information, and improves service effectiveness. The purpose of this study is to determine how effective the Motor Vehicle Tax Payment Service through the SAMBARA Application is at the Regional Revenue Management Center of Cirebon Regency 1 Sumber. This study applied a descriptive qualitative approach using data collection techniques such as observation, interviews, and documentation. Data analysis used is data reduction, data presentation, and conclusions. The informants of this research are regulators and the public who use the SAMBARA Application. The theory used is Campbell's theory with five indicators: Program Success, Goal Success, Program Satisfaction, *Input* and *Output Levels*, Overall Goal Achievement. The success of the SAMBARA Application program in paying Motor Vehicle Tax is influenced by practicality and efficiency, providing solutions for users by avoiding queues at service offices. Despite obstacles such as unstable internet connection, the success of this program depends on clear regulations and intensive socialization by related parties. The high level of satisfaction is reflected in its ease, speed, and practicality, increasing the effectiveness of services without consuming much time and human resources. The implementation of SAMBARA provides significant outputs by facilitating payments, reducing queues, and providing easy access to tax information. This success is a successful step in achieving organizational goals, increasing the regularity of tax payments, preventing the practice of brokers, and facilitating access to information for the public.

Keywords: Effectiveness, Service, Motor Vehicle Tax, SAMBARA App

INTRODUCTION

The development of information technology makes it easier for people to get information and communicate interactively. At least, the application of digital systems in government activities can lead to the creation of online and digital-based public services. Presenting facilities digitally reduces long queues and simplifies the service process (Kintan Wardhani et al., 2022). According to research journals Mahendra et al., (2023) The government transforms public services from manual (conventional) methods to those that can be prioritized through electronic devices (online).

Public service is an important action to improve welfare in the interest of society. If public services are getting better, of course, the level of public services will run well. With the existence of public services that are in accordance with their goals, it will succeed and run effectively in achieving the goals of an organization. Public service is an activity carried out by public service agencies / institutions to address the interests of the community in accordance with applicable regulations. Public services are not only serving directly, but also the use of technology is needed to facilitate and is expected to meet the existence of transparent services and public services that are simple, cheap, fast, not difficult or convoluted (Mahmudi, 2010).

Based on Law Number 25 of 2009 concerning Public Services, which includes a series of actions aimed at meeting the service needs of each individual in accordance with regulations related to products, services or administration implemented by public agencies. Thus it can be understood that public service executors are called executors including

employees, officials, officers and all people who work in an organization and are positioned to perform an action or series of actions in public services. The community then represents all parties, both citizens, residents, individuals, groups, and legal entities that provide benefits either directly or indirectly from public services (peraturan.bpk.go.id, 2009b).

The realization of *good governance* requires the provision of good and effective services. Organizers must be able to respond to the delivery of public services that are less effective and optimal. The government issued Law Number 22 of 2009 concerning Road Traffic and Transportation which became the legal basis for online-based motor vehicle tax payments using the SAMBARA Application. Then Article 68 paragraph (1) of the Law stipulates that motor vehicle owners are required to pay motor vehicle tax. Digital-based motor vehicle tax payment through the SAMBARA Application is one of the efforts to make it easier for the public to fulfill their obligations in paying taxes (peraturan.bpk.go.id, 2009a). According to research Heryanto, (2014) that developing *good governance* means changing the way *the state* works, maintaining government accountability, and developing capable actors abroad who can play a role in creating new systems that are generally beneficial.

According to the Journal Restita et al., (2023) General government organizations (which are non-profit in nature) are oriented towards the achievement of activities. Effectivenessis basically viewed as the level of achievement of operative and operational objectives. The West Java Regional Revenue Agency (BAPENDA) developed an electronic application called Samsat Mobile Jawa Barat (SAMBARA) to regulate vehicle taxes throughout the province of West Java. The application can be downloaded on this *playstore* contains various information about taxes on vehicles owned by the community, including two-wheeled and four-wheeled vehicles in West Java. With various menus, this application can find information about the amount of motor vehicle tax that must be paid. There is also a Samsat office address and a menu containing information about the mobile Samsat service schedule (bapenda.jabarprov.go.id, 2023).

According to Sulaeman et al., (2022) regarding the management of Motor Vehicle Tax by the Regional Revenue Agency of West Java Province. BAPENDA has Regional Technical Implementation Units (UPTD) spread across various cities or regencies in the region and operates in the One-Stop Manunggal Administration System Office (SAMSAT) in each city or regency, direct collaboration between the West Java Provincial Government and other local governments is needed to build synergy and solid cooperation between various government entities.

This research presents significant contributions in the domain of information technology and local government administration, the focus lies on the Effectiveness of Motor Vehicle Tax Payment Services through the SAMBARA Application at the Regional Revenue Management Center of Cirebon Regency 1 Sumber. In an era where technology is increasingly pervasive into governance, this research offers a new perspective on the effectiveness of digital solutions in improving the local tax administration system. By exploring how the SAMBARA application can facilitate the payment process, this study is expected to provide a clear view of the potential of technology in improving the five indicators in our research.

This application is motivated by problems experienced by the community in the implementation of vehicle tax inspection and payment services, long queues at counters, problems with brokers who make people pay more than they should, and discipline the public for compliance with vehicle tax payment obligations (depoknews.id/, 2022).

Phenomena occurring in the field have been the subject of several studies. In research conducted by Handayani et al., (2022) encountered a problem that before the implementation

of the E-Samsat Application, the matter of extending the Vehicle Number Certificate (STNK) could take a lot of time and queue for hours because motorized vehicle owners had to come directly to the SAMSAT (One Stop Single Management System) office to apply for STNK renewal. In addition, tax costs may increase due to the presence of intermediaries. This problem also has an impact on Regional Tax revenue on motorized vehicles (two and four wheels). In fact, this tax can stimulate good community development in terms of infrastructure and other services. In research (Rafitanuri et al., 2022) that to improve E-Samsat-based motor vehicle tax services, improvements are needed in all aspects of quality. Especially regarding coordination between service fields. So that motor vehicle tax for payment does not take too long. Because good organization can provide effective work results.

The formulation of the problem in this study is the Motor Vehicle Tax Payment Service through the SAMBARA Application which has been implemented at the Regional Revenue Management Center of Cirebon Regency 1 Sumber using Campbell's Effectiveness theory, supporting factors and obstacles faced, as well as efforts made by the Regional Revenue Management Center of Cirebon Regency 1 Sumber. Therefore, the purpose of researchers in conducting this study is to be able to understand and find out how effective motor vehicle tax payment services are through the SAMBARA Application and to identify supporting factors, constraints, and efforts made in P3DW Cirebon Regency 1 Sumber.

RESEARCH METHODS

This research was conducted at the Regional Revenue Management Center of Cirebon Regency 1 Sumber, by applying qualitative research methods. Qualitative approach is research in which researchers relate to the facts studied. Researchers use this research method because it is to obtain data based on existing conditions without any manipulation. This study illustrates the real situation. The type of research used is descriptive research. Data collection techniques according to (Sugiyono, 2015) That is the most important step in research because the main goal is to obtain information. There are three data collection techniques used, namely: Observation, Interview, Documentation.

Data collection techniques obtained by researchers through interviews, observations, and documentation using Theory (Campbell, 1989) in (Fajarwati, 2019) which has five indicators including: :

a. The success of the Program depends on the operational ability to implement the work plan in accordance with predetermined objectives. Assessment of program success can be seen in the procedures and mechanisms for implementing activities in the field.

b. Goal success on effectiveness can be assessed through the ability to achieve goals with a focus on the results produced, meaning that effectiveness can be measured by the extent to which procedures and policies produce outputs to achieve the goals set.

c. Program satisfaction is a standard for assessing effectiveness, which measures the level of success of a program in meeting user needs. User satisfaction is reflected in the suitability of the product or service provided. The higher the products and services, the higher the level of user satisfaction, which in turn can generate profits for the institution / organization.

d. Input *and* Output *levels* can be assessed through a comparison between the number of inputs and output results. If the amount of *output* exceeds the *input*, it shows efficiency and vice versa, if the *input* is greater than the *output* it shows inefficiency.

e. Achievement of the achievement of the overall goal. The extent to which an organization implements its tasks to achieve the goals that have been set. This assessment involves a variety of single criteria and results in an overall assessment of the effectiveness of the organization.

The informants of this research are people who are *familiar* with the SAMBARA Application regarding motor vehicle tax compliance that is in line with the research subject, both in terms of data and tax management at the P3DW office of Cirebon 1 Sumber Regency, as well as for the motor vehicle taxpayer community using the SAMBARA application.

Data analysis in qualitative research is carried out during the data collection process and after data collection is completed within a predetermined deadline. The procedure for data analysis in this study by collecting data from resource persons is reducing (summarizing) the data obtained to make the focus of the study, presenting data in the form of narratives and finally in this case drawing conclusions or validation to explain the research findings that have been done. Furthermore, triangulation techniques are used to review the validity of the researchers' data.

RESULTS AND DISCUSSION

Effectiveness of Motor Vehicle Tax Payment Services through the SAMBARA Application at the Regional Revenue Management Center of Cirebon Regency 1 Sumber

The following table presents information related to the potential of motorized vehicles based on their type in P3DW Cirebon Regency, namely: :

Table 1. Number of Potential Motor Vehicles Based on Type Registered at P3DW Office Cirebon Regency 1 Sumber

VEHICLE TYPE	TAHUN		
	2021	2022	2023
Car (Sedan, Jeep, Minibus)	40.679	42.682	44.280
Bus, Microbus	977	973	1.030
Truck, Light Truck, Pick Up	17.502	18.045	18.419
Heavy &; Large Equipment Vehicles	4	2	2
Motorcycles (2 and 3 wheels)	426.231	430.725	436.747
Jumlah	**485.393**	**492.427**	**500.478**

Source : Head Office of Regional Revenue Management of Cirebon Regency 1 Sumber (Processed by the Author, 2024)

In table 1 above, it shows the potential for motor vehicles to experience an increase event from 2021 to 2023 the number of vehicles each year increases. Motorcycles are the largest type of vehicle, while Buses & Microbuses experienced the highest increase. The number of heavy & large equipment vehicles is relatively small and fluctuates (Campbell, 1989):

a. Success of Motor Vehicle Tax Payment Program through SAMBARA Application.

Table 2. Number of Manual and SAMBARA Motor Vehicle Taxpayers (PKB) for 2021-2023.

Years	MANDATORY PKB	MANDATORY PKB MANUAL	(%)MANDATORY PKB MANUAL	MANDATORY PKB TROUGH SAMBARA	(%)MANDATORY PKB TROUGH SAMBARA
1	2	3	4=3:2	5	6=5:2
2021	485.393	484.142	99,74%	1.251	0,25%
2022	492.427	478.471	97,16%	13.956	0,28%
2023	500.478	486.988	97,30%	13.490	0,27%

Source : Regional Management Head Office of Cirebon Regency 1 Sumber (Processed by the Author, 2024)

Based on Table 2 above, it shows that the number of motor vehicle taxpayers using the SAMBARA Application is still fairly minimal compared to taxpayers who use SAMSAT Manual. This is because there are supporting factors, obstacles, and efforts to carry out the success of the program.

This researcher analyzes and concludes that the success of the program in question can be carried out quite well. Success is in accordance with the regulations of Law No. 22 of 2009 concerning Road Traffic and Transportation. Then Article 68 paragraph (1) of the Law says that motor vehicle owners are required to pay motor vehicle tax. The SAMBARA program has shown success in its efforts to build and improve PKB services in West Java. Efforts from the government are expected to increase the use of the SAMBARA application and encourage the public to be obedient in paying taxes on time.

b. Success of Motor Vehicle Tax Payment Target through SAMBARA Application

The results of the Target Success Indicator are influenced by government regulations regarding Motor Vehicle Tax, socialization carried out by employees who have succeeded in coordinating with RT/RW, Villages, Sub-districts, Cirebon Regency Kuwu Forum (FKKC), the All Indonesia Village Government Association (APDESI), and cadet groups so that taxpayers can pay PKB on time and by government recommendations regarding Motor Vehicle Tax regulations in Indonesia.

c. Satisfaction with Motor Vehicle Tax Payment Program through SAMBARA Application

Data on the number of motorized vehicle taxpayers found at the Samsat office at the Regional Revenue Management Center for Cirebon Regency 1 Sumber for 2021-2023 is in the following table :

Table 3. Number of Motor Vehicle Taxpayers in 2021-2023.

YEARS	SAMBARA
2021	Rp. 886.624.900
2022	Rp. 11.448.700.500
2023	Rp. 11.234.086.900

Source : Head Office of Regional Revenue Management of Cirebon Regency 1 Sumber
(Processed by the Author, 2024)

Based on observations and data obtained from table 3. In the form of Taxpayer Realization through the SAMBARA Application regarding consumer satisfaction with the quality of products or services produced by observations, researchers stated that it was quite good because the application of Motor Vehicle Tax payments through the SAMBARA Application made it easier and faster for taxpayer users when they wanted to pay Motor Vehicle Tax.

The results of the study analyzed and concluded that the level of satisfaction felt by Motor Vehicle Tax payment service providers is not only satisfied but can help services become effective and can reduce the burden on the state budget for its Human Resources (HR) costs. The level of satisfaction felt by the community makes it easier and saves time, making it easier for citizens/taxpayers who are different or far from the place / domicile.

d. Input and Output Rate of Motor Vehicle Tax Payment through SAMBARA Application

To see the comparison between the target and the realization of CLA, the following table shows as follows:

Tabel 4. Target & Realization of Motor Vehicle Tax through Samsat Manual and Samsat Mobile West Java Year 2021-2023

Years	Target	REALISASI					
		Realization PKB	(%) Realization PKB	SAMSAT Manual	(%) Realisasi SAMSAT Manual	SAMBARA	(%) Realisasi Trougt SAMBARA
1	2	3	4=3:2	5	6=5:2	7	8=7:2
2021	Rp.170.746.082.000	Rp.177.646.235.700	104,04%	Rp.176.759.610.800	103,52%	Rp.886.624.900	0,52%
2022	Rp.189.416.440.008	Rp.195.568.032.000	103,25%	Rp.184.119.331.500	97,20%	Rp.11.448.700.500	0,60%
2023	Rp.194.812.733.607	Rp.200.035.398.400	102,68%	Rp.188.801.311.500	96,91%	Rp.11.234.086.900	0,58%

Source : Head Office of Regional Revenue Management of Cirebon Regency 1 Sumber
(Processed by the Author, 2024)

Table 4 above shows that the fact is that the realization of Motor Vehicle Tax (PKB) in 2021-2023 through the SAMBARA Application is quite effective because every year it increases in 2021-2022 while in 2023 it decreases compared to Motor Vehicle Tax payments through Manual Samsat which are superior and exceed the target.

The results of the researchers analyzed and concluded that the beginning was indeed *the input* of the Effectiveness of Motor Vehicle Tax Payment Services through the SAMBARA Application at P3DW Cirebon Regency 1 The source produced *an output* that if paying Motor Vehicle Tax using the SAMBARA Application is certainly very practical and quite effective because with this the public can pay PKB *simply* anywhere and anytime.

e. Achievement of the Overall Goal of Motor Vehicle Tax Payment through the SAMBARA Application

The results of the researchers analyzed and concluded that the effectiveness of Motor Vehicle Tax Payment through the SAMBARA Application at P3DW Cirebon I Sumber Regency is one of the efforts to achieve organizational goals. The achievement of the real overarching goal is about how to make the people who pay taxes obedient in paying Motor Vehicle Tax.

Supporting Factors in Motor Vehicle Tax Services through the SAMBARA Application at the Regional Revenue Management Center of Cirebon Regency 1 Sumber

The research is based on supporting factors in the form of ease and accessibility to the public to be able to pay taxes at any time through the SAMBARA application, then various payment options and various online and offline payment options are available, including through ATMs, minimarkets, and *e-commerce*. In addition, the development of services with the creation of the Mandiri Tax Payment Channel application for independent transactions by *tapping* ID cards, the enthusiasm of urban and sub-district communities is quite digitally literate in using the SAMBARA application. The collaboration from *Bank Central Asia* (BCA) is classified as the most popular BANK for motor vehicle tax payments. In addition, transparency in the use of tax funds distributed to district governments can be trusted by the taxpayer community. Then, if you make a Motor Vehicle Tax payment through the SAMBARA Application, there are barcodes for the National Police, taxes, and Jasa Raharja on the digital proof of payment as valid proof. Another supporting factor is also the integration of SAMBARA with the Sapawarga application owned by the West Java Government, there is a *call center* to help people who experience problems. The SAMBARA application provides complete features such as tax payment information and vehicle mutation and the application of digital SKKP that can be shown when there is a road inspection. There

are other supporting factors for the level of *input* and *output*, such as the efficiency of human resources, namely people can pay taxes themselves without meeting face to face with officers, the practicality of the easy and fast tax payment process, the transparency of digital tax payment proof is easily accessible and verified, the accessibility of people can pay taxes anytime and anywhere. There is collaboration with the District Government by conducting education on motor vehicle taxes to be carried out thoroughly at the village level, socialization and education on information about easy ways to pay PKB are conveyed through various media, such as communities, sorum, and *dealers*. As well as the existence of Motor Vehicle Tax inspection operations by increasing awareness and encouraging the public to pay taxes in an orderly manner.

Obstacles that occur in Motor Vehicle Tax Payment Services through the SAMBARA Application at the Regional Revenue Management Center of Cirebon Regency 1 Sumber

Based on the analysis conducted using the interview method of informants, documentation, and observation, there are several obstacles faced, namely limited public awareness such as there are still those who do not know or are not used to using the SAMBARA application, then technical problems such as application *errors* or *server down* So that it can hamper the payment process, the inability to use technology, the lack of understanding of rural people who are not digitally literate, the dissatisfaction of rural people who still want to pay taxes conventionally, then the lack of optimal support from village governments in socializing tax payment methods and public obedience in paying motor vehicle taxes which are still lacking due to economic factors resulting inThere are still people who have not been able to pay taxes on time. In addition, there are several obstacles to the satisfaction of the SAMBARA Application program, including the lack of knowledge for the public about the Sapawarga application, not only that the habit of people who still want to use conventional methods in paying taxes due to limited internet access in some areas, obstacles at the *input* and *output levels,* namely that there are still many people who do not have smartphones And the potential for unpaid taxes is still a lot, there are technical problems such as *long loading* and *maintenance* can hamper the payment process.

Efforts to improve constraints on Motor Vehicle Tax Payment Services through the SAMBARA Application at the Regional Revenue Management Center of Cirebon Regency 1 Sumber

Based on the analysis that has been done, here are some actions that need to be taken to overcome these obstacles including developing and improving the SAMBARA Application to improve the quality of the SAMBARA application and provide a better user experience. In addition, there is the provision of assistance services to help people who have difficulty using the SAMBARA application and also accommodate criticism and suggestions. Then other efforts are collaborating with the local government to socialize tax payment methods through the SAMBARA application in various media such as social media, brochures and banners as well as holding educational activities about the importance of paying motor vehicle taxes and providing rewards to people who use the SAMBARA application, then increasing transparency and accountability in the use of tax funds, provide training to the public on how to use the SAMBARA application, expand internet coverage in remote areas, improve law enforcement for non-compliant taxpayers, utilize the Atos Pamor application for unregistered vehicle searches and tax payments, follow up inspection operations, and crack down on motor vehicle tax violators thoroughly.

CONCLUSION

The researcher concluded that this study was useful for researchers because they could find out about the Effectiveness of Motor Vehicle Tax Payment Services through the SAMBARA Application at the Regional Revenue Management Center of Cirebon Regency 1 Sumber. The results show that this program has managed to increase the number of users every year. The success of this program is influenced by practicality, efficiency, ease of access, diverse payment options, and service development. However, there are still obstacles such as internet connection and lack of public understanding. The program targets are supported by clear regulations and intensive socialization, as well as coordination from various parties. User and service provider satisfaction with this program is quite good, although there are still obstacles such as lack of public knowledge and limited internet access in some areas. With demukian, efforts continue to be made to increase satisfaction through socialization, education, and training. The implementation of the SAMBARA application has provided significant *output* with an increase in PKB realization every year, but it is still inferior to the manual method. This program is quite effective in increasing practicality, reducing queues, transparency of tax payments, and public accessibility. However, there are still obstacles such as the absence of *smartphones* and economic factors of the taxpayer community. As well as the achievement of the overall goal, it shows that the effectiveness of tax payments through the SAMBARA application has succeeded in achieving organizational goals with active socialization and implementation of technology that facilitates access. People become more punctual in paying taxes, avoid brokers, and get easy tax information. For further research, it is necessary to conduct an in-depth study of more effective education and socialization strategies to expand public understanding and participation in using the application, as well as the importance of improving technology infrastructure to deal with internet connection constraints that can affect optimal application usage.

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