Analysis of E-Samsat Delivery Services in Improving Public Services at Bappenda NTB

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Abstract

This research was conducted at the office of the NTB Provincial Regional Revenue Management Agency, with the aim of finding out how the samsat delivery application service is in improving public services and the factors that hinder tax payment services using the samsat delivery application for the community. This type of research is qualitative descriptive, the selection of informants for this research is carried out by purposive sampling technique with 3 employees of Bappend NTB as key informants, and making the community as the main informant or users of the samsat delivery application as many as 3 people. The data sources in this study use primary and secondary data, for the data collection methods used, namely observation, documentation, and interviews. The data analysis used is data reduction, data presentation, and drawing conclusions and validating data in this study using tringulation of sources and methods. The results of this study show that of the six indicators of good public services based on law number 25 of 2009, namely public interest, professionalism, openness, participation, punctuality, and speed (ease and affordability), in the samsat delivery application. There are only 2 indicators that are not yet effective, namely the indicators of openness and participation. So it can be concluded that the analysis of the samsat delivery application service in reminding public services at Bappend NTB has been said to be effective. Although there are still obstacles in services such as a lack of human resources, applications that are not optimal, and a lack of socialization in the community.

Keywords: public service, samsat delivery, BAPPENDA

Introduction

Public service is a form of service provided by the bureaucracy or government to the community (Dewi, 2019). In accordance with Law No. 25 of 2020 article 4, public services are defined as a series of activities in an effort to meet the needs of services that are in accordance with laws and regulations for every citizen for goods and services, as well as administrative services provided by public service providers (Mesoino dkk., 2020). The government is required to provide optimal services to the community because the good and bad public services provided by bureaucrats to the community will determine the success of a government agency (Humairoh, 2020).

Public services are said to be effective if the community gets convenience in terms of the services provided so that it is faster, more economical, cheaper, responsive and productive (Shirley & Rasmini , 2017) . Community satisfaction is one of the things that an organization wants to achieve (Sari, 2020). The first step that must be taken by the government so that public services are more optimal is to start improving the quality of services, especially in fields related to the priority needs of the community such as in the tax service office of the NTB Bappenda (Dewi, 2019).

Based on Law No. 28 of 2020 concerning general provisions and tax procedures, Taxes are mandatory contributions to the state owed by individuals or entities that are coercive based on the law, by not receiving direct rewards and used for state needs for the prosperity and welfare of the people (Dewi, 2019) . Revenue from the tax sector is still 2 the main source of government spending, both the central government and local governments (Ramadan , 2020). The enactment of regional autonomy encourages local governments to have the authority to regulate and run regional revenue and expenditure mechanisms. The regional revenue is reflected in the Regional Original Revenue, one of which comes from the revenue of the Motor Vehicle Tax, the motor vehicle tax is a tax on the ownership of motor vehicles (Law Number 28 of 2020) the revenue from the Motor Vehicle Tax has great potential to increase the original regional revenue of a region in line with the increase in the community's demand for motor vehicles (Mesoino et al ., 2020). Every year motor vehicle taxes are the largest contributor to regional tax revenue. Based on data from the NTB Bappenda, in January 2021 the development of new vehicles was 2,155 units (Bappenda, 2022).

In this case, the increasing revenue generated by the local government must also be balanced with the increase in services provided by the parties involved in tax payments (Fitriah, 2020) . People pay taxes and do not get reciprocity, for this reason the government must also compensate by providing good service to taxpayers (Wahyudi Dwiyanto, 2022:96). Satisfaction with service quality has a positive effect on taxpayer compliance. Bappenda as one of the government bureaucracies that provide tax services to the public is also not spared from various problems that often occur in Bappenda, including: public demands for service improvements in terms of vehicle completeness both physical and administrative that is easy and fast, due to the increasing mobility of the community in traffic. Research (Dwiyanto, 2016:96) explained that there are still often long queues when making 3 tax payments at the tax service office, STNK management, and driver's license at Bappenda. In addition, the

problem of the time of work services of the Bappenda which is at the same time as the working time of the community (Mesoino et al ., 2020). Often people have to abandon their activities or ask for permission not to enter in order to be able to pay motor vehicle taxes. If the services provided are not on time, people must spend more time taking care of their motor vehicle taxes (Dwiyanto, 2022:96).

This makes many people who are in arrears of taxes. First, the number of potential PKB in 2020 in NTB Province is 1.5 million vehicle objects (Fitriah, 2020). However, only 851,159 vehicles or around 54.5% are actively paying taxes. This means that there are around 45.5% who are inactive or in arrears of taxes, the two taxpayers who are in arrears between 1-5 years as many as 502,427 vehicle objects or 32.17%. Third, taxpayers who are in arrears for more than five years are 207,868 vehicle objects or 13.32%. Of the total of all those who are in arrears of taxes, there are 710,295 objects of taxpayer vehicles. So that the total potential for motor vehicle tax arrears is Rp. 466.4 billion (news, 2021).

In an effort to provide quality services, it is necessary to improve service systems and procedures (Mesoino dkk., 2020). By utilizing existing technology, Bappenda NTB and the Regional Police Directorate jointly launched an application that makes it easier for people to pay motor vehicle taxes, online, without the need to queue and can be done anywhere (Sugiyono 2020: 2018).

The application is called Samsat Delivery, an android-based application that can be downloaded through the google play store on all android-based smartphones (Fitriah, 2020). The existence of the samsat delivery application is expected to increase compliance 4 for taxpayers to pay their motor vehicle taxes quickly (Ramadan , 2020) . It was inaugurated by the head of the NTB regional police, Inspector General Pol Achmat, jury M. Hum and witnessed by the samsat supervisor, namely the traffic director of the NTB police, Adjunct chief commissioner of police Amin Litarso, Head of the Jasa Raharja NTB branch, at the tax celebration event in Kuta Mandalika Ir H. Iswandi on December 23, 2021.

This application prepares various features, namely checking motor vehicle taxes, paying motor vehicle taxes, delivering Regional Tax Certificates, the nearest samsat, samsat service guides and information to samsat (Dewi, 2019) . So what is the focus of this study is

how to service the samsat delivery application in improving public services and the factors that hinder tax payment services using the samsat delivery application for the community?

Methods

This research is a research that uses a qualitative descriptive method. Qualitative descriptive research is a type of research that aims to describe and describe existing phenomena, both natural and man-made, by paying attention to the characteristics, quality and relationships between activities (Fadli, 2021). Qualitative is a research method used to study the state of natural objects, where the researcher is the main instrument, according to Sugiyono (2020: 2018), the qualitative research method is a research method based on philosophy used to research a scientific condition (experiment), where the researcher is the instrument, the data collection emphasizes the meaning of his findings. This research method is a case study with a qualitative approach. Case studies are a suitable strategy when the subject of a research question is related to *how* and *why*, when the researcher has little opportunity to control the events to be investigated, and the focus of the research lies on contemporary phenomena in a real-life context (Yin, 2012). This research is a *holistic single-case study*, which puts a case as the focus of this research is "Analysis of E-Samsat Delivery Services in Improving Public Services in Bappenda NTB"

Data collection techniques as a strategic step in research which is the main goal of a research is to obtain data (Sugiyono, 2013) while the data collection technique used in this study is domuen analysis where data collection techniques are considered to understand the problems at hand. The technique is used because it is able to dig into data in depth. From the data analysis techniques used in the study, it can be analyzed by understanding and examining the data more deeply (Fathoni , 2019) (Fadli, 2021). It starts by exploring all the findings and re-examining the validity of the existing data and then interpreting the data to draw a conclusion to the research (Sugiyono, 2013).

Findings and Discussion

Public service is defined as providing services (serving) the needs of people or communities who have an interest in the organization in accordance with the main rules and procedures that have been set (Kurniawan, Agung, 2005: 4). Public service can also be interpreted as any activity carried out by the government towards a number of human beings

who have every activity that is profitable in a group or unit and offers satisfaction even though the results are not tied to a product physically. So in summary, public services are the fulfillment of the desires and needs of the community by state administrators (Shirley & Rasmini , 2017) . Meanwhile, in the formulation of the Draft Law on Public Services, public services are defined as: "Activities or a series of activities in order to meet basic needs in accordance with the civil rights of every citizen and resident to a goods, services, and/or administrative services provided by public service providers" (Wahyudi Dwiyanto, 2022:96).

The various definitions and understandings of public services in essence have almost the same direction of view or focus, namely on the provision of services by government agencies as public service providers to the community, which have interests in the institution in accordance with the main rules and procedures that have been set (Ramadan , 2020). Currently, the main problem is how to realize improvements in the implementation of public services to meet the demands of the needs of the community and the development of existing conditions. The implementation of the United Nation Policy conceptualizes . (Mesoino et al., 2020).

Development and Utilization of e-Government for Public Service Agencies at the Central and Regional Levels: This step began with the issuance of Presidential Instruction Number 3 of 2018 concerning National Policies and Strategies on the Development of e-Government (Dewi, 2019). This policy is implemented in the hope that the public can more quickly access data and information, especially related to public services (Kurniawan, Agung, 2005: 4).

Other resources that are also important are the authority to determine how the program is carried out, the authority to spend/manage finances, both the provision of money, the procurement of staff, and the procurement of supervisors   (Ramadan , 2020). To supervise the implementation of SAMSAT Delivery, this is carried out by the East Java Province SAMSAT Coaching Team, they consist of officials at the level of the Head of Sub-Service (Kasubdis) or Head of UPT (Technical Implementation Unit) who are appointed as coordinators (Mesoino et al ., 2020). The task of this Coaching team is to regulate and evaluate the implementation of all programs, policies, performance, and 11 problems in SAMSAT East

Java Province. Another resource is the funds needed to run SAMSAT Delivery which is taken from the regional revenue and expenditure budget (Dewi, 2019).

The facilities required to implement the policy/program must be fulfilled such as offices, equipment, and sufficient funds. Without this facility, it is impossible for the program to run (Ramadan , 2020). The facilities available are other than the call center room equipped with advanced telecommunication and computerized equipment that is installed with a set of taxpayer databases for motor vehicle taxes throughout West Nusa Tenggara. In addition to the call center, there are also two-wheeled vehicles that are modified with the addition of a box box to take files (original STNK and original BPKB) from taxpayers and deliver them back when the processing process is complete. In terms of facilities, SAMSAT Delivery has met the criteria to run this program properly and appropriately (Fitriah, 2020).

E-Samsat Delivery Application

Samsat Delivery NTB is an electronic application program designed and built for the purpose of motor vehicle tax payment services and mandatory donations for road traffic accident funds as well as online, electronic and independent Motor Vehicle Tax Information services which is hereinafter referred to as the Samsat Delivery NTB application product brand, which is managed and developed by the NTB PROVINCIAL REGIONAL REVENUE MANAGEMENT AGENCY (BAPPENDA OF NTB PROVINCE) domiciled in Mataram (Fitriah, 2020). The existence of this Privacy Policy is a real commitment from BAPPENDA as the developer of Samsat Delivery NTB (hereinafter referred to as the "Application") to protect your data and personal information. The Terms and Privacy Policy set out how to protect and use the data and information you provide when registering and using the Application. From time to time, We may revise this Privacy Policy to reflect changes in the law, the collection and use of Our personal data, the features of Our App, or advances in technology (Shirley & Rasmini , 2017).

By registering, using the Application, You declare that every data and information provided is true and valid and give consent to Us to acquire, collect, store, manage, and use such data and information in accordance with these Terms and Privacy Policy.

Figure 1. E-SAMSAT Delevery NTB
Souce: E-Samsat Application

The image above is a view of the E-SAMSAT NTB application. E-SAMSAT NTB itself is one of the innovations of the West Nusa Tenggara Province SAMSAT coaching team in providing motor vehicle tax payment services, SWDKLLJ (Mandatory Contribution to Road Traffic Accident Funds) and PNBP (Non-Tax State Revenue) payment of STNK Ratification by means of payment through Bank NTB ATMs. In the provisions of Serving Annual Tax Payment and Ratification of Special STNK for Private Motor Vehicles (PLAT HITAM), Vehicles Not in Block Status, Taxpayers Have an ATM Card at Bank NTB with the same identity as the vehicle data in question, Motor Vehicles Still in the Tax Period (not Expired), Individual Taxpayers (Not Business Entities/Foundations/Social Institutions), Payments can be made no earlier than 3 (three) months before the tax maturity. And there is an E-SAMSAT NTB flow, There are two alternative ways that can be used to be able to make Motor Vehicle Tax payments through E-SAMSAT :SMS GATEWAY, Send SMS to the SMS GATEWAY BAPPENDA NTB number to the number: 0812 3393 4000 with SMS format: "E-SAMSAT |SPACE| NOPOL |SPACE| VEHICLE ENGINE NUMBER" After sending an SMS to Number 0812 3393 4000, you will get an SMS reply in the form of a Payment Code, this Payment Code will be used for transactions at ATMs. And second, using the WEBSITE, Through this website you can request a payment code by filling in the input form on the side. After that, the system will validate your data. If valid, the system will issue a payment code that you can use to pay your motor vehicle tax at Bank NTB ATMs.

In the SAMSAT Devlivery service described in Chapter III part five, regarding the SAMSAT Delivery Service article 8, it is further explained as follows: (1). The SAMSAT Delivery service is carried out specifically for 4 (four) wheeled vehicles for the ratification of STNK every year with the requirements of original ID card, original BPKB, original STNK; (2). Taxpayers can control other people with a Power of Attorney; (3). SAMSAT Delivery service uses a four-wheeled vehicle equipped with communication and information technology facilities and infrastructure by visiting the tax subject based on the request of the taxpayer who has obtained approval of the time, place and cost; (4). Additional fees that must be paid by taxpayers for services based on the distance traveled from SAMSAT to the taxpayer's place; (5). SAMSAT Delivery service orders are carried out no later than 1 (one) day in advance through the call center; (6). SAMSAT Delivery service does not serve blocked vehicles; (7). Service officers at SAMSAT Delivery are provided by each relevant agency with a maximum of 4 (four) people; (8). SAMSAT Delivery Service uses the master database of the SAMSAT Joint Office, and reconciles all data no later than 1 (one) day after that; (9). Payment (Motor vehicle tax), (Mandatory Contribution to the Road Traffic Accident Fund), mandatory contributions for public vehicles and services as well as the ratification of the STNK are carried out on the spot.

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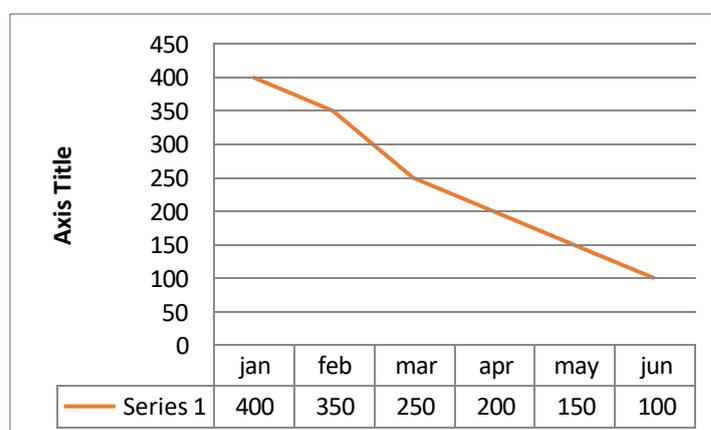
Figure 2. User Satisfaction Rate

Souce: E-Samsat Application

From the graphic image above, it shows the level of user satisfaction with the e-samsat application starting from January to June. It shows that the level of satisfaction from January to January has decreased because as seen in the graph above where in January it was 400, February 350, March 250, April 200, May 150, and in June it was very low which was 100.

Improving the quality of health services as demanded by the community, the NTB Provincial Dispenda together with the NTBarat Regional Police and PT. Jasa Raharja (Persero) Mataram Branch has taken more innovative steps to realize excellent public service. The innovative breakthrough form in question is to build and develop electronic data-based services (e-Services) and integrated online in all SAMSAT services in NTB.

To increase the level of public satisfaction with Samsat services in NTB, the government and related parties need to pay attention to the quality of service, payment mechanisms, and public understanding. In addition, research and safety from the community can help in identifying areas that need improvement and in developing better public services. The mechanism of motor vehicle tax payment procedures, such as time fixes, brokers, long queues, and media, affects the quality of service and, ultimately, public satisfaction. And public understanding has an important role in evaluating public services. Public understanding of taxation and payment mechanisms is very valuable to increase service satisfaction.

To optimize service and realize customer satisfaction, the NTB Provincial SAMSAT Coaching Team formed a SAMSAT service unit, namely SAMSAT Drive Thru. This is one of the breakthroughs in the innovation program. The NTB Dispenda and the National Police Quick Response Program in order to increase the satisfaction of motor vehicle taxpayers and respond quickly to the wishes of the public. Not only that, with the system, it can reduce public interaction with service bureaus/brokers which causes many improper levies. Improving the quality of this service will have an impact on increasing revenue (Motor vehicle tax). Every vehicle owner who will make a payment through SAMSAT Drive Thru will be served quickly and transparently. The amount of fees that must be incurred is listed on the monitor screen in front of the driver so that it is clearly displayed how much must be incurred for the Annual Endorsement/Re-Registration of the Motor Vehicle Tax.

The realization of Motor Vehicle Tax payments with the e-Samsat Delivery application has been increasing since its launch on February 11, 2023. This can be seen from the total number of payment transactions which almost reached Rp. 2 billion as of May 19, 2023. "We are very happy with the progress of e-Samsat Delivery. This proves that the innovations and services presented by Bappenda NTB can make it easier for the community and are indeed a need in this day and age," said the Head of Bappenda NTB Province, Hj. Eva Dewiyani, S.P.,

Saturday (20/5/2023), interrupted by mutual cooperation activities to clean the former Selaparang Rembiga Airport.

In the future, Hj. Eva hopes that the progress of the realization of e-Samsat Delivery will increase in line with the expansion program of digitizing regional financial transactions. According to him, this is very important, because in addition to making it easier for taxpayers, non-cash transactions will ensure the accuracy of payments and ensure accountability in regional revenue management. "With the various facilities provided, we hope that more people will use e-Samsat Delivery," he concluded. For information, as of May 19, 2023, the total number of PKB payment transactions using e-Samsat Delivery is Rp. 1,944,775,576 with 2260 units of vehicle objects.

E-Samsat Delivery is an innovation of the NTB Provincial Bappenda in collaboration with the Samsat Coaching Team to provide easy motor vehicle tax payment services with a non-cash payment system. This innovation itself is being included in the assessment of the 2023 Sinovik public service innovation competition (KIPP) organized by the Ministry of RB, where e-Samsat Delivery is 1 of 6 innovations representing NTB Province in the competition.

For its implementation, there are several things that are adjusted to the conditions of the community and the applicable regional laws and regulations. This adjustment occurs as follows: (1). This SAMSAT Delivery service is not only devoted to the payment of Motor Vehicle Tax and mandatory contribution to road traffic accident funds for four-wheelers (cars), but can also be used for two-wheelers (motorcycles), with tan notes that everything must be private (black license plate), and for four-wheelers are all private cars except pick-ups, heavy vehicles, as well as other industrial vehicles; (2). Originally, it was planned to serve using four-wheeled vehicles, but because the cost will be more to realize a set of cars with fully integrated information technology tools, in practice motorcycles are used to run SAMSAT Delivery. The use of this motorcycle is only to take the files (original STNK and original BPKB) belonging to the taxpayer, and then the process will be carried out at SAMSAT where the taxpayer is located and then will be sent back to the taxpayer concerned; (3). There are no additional operational costs that must be paid by the taxpayer to use the SAMSAT Delivery Service. Because, the levy does not have a strong legal basis to be one of the sources of revenue for the East Java Regional Budget; (4). Another thing that has not been informed in the joint regulations is the service schedule. For SAMSAT Delivery Service, the service

follows the working hours of SAMSAT East Java Province, namely Monday – Thursday at 08.00-13.00, 9 days Friday at 08.00-11.00, and Saturday at 08.00-12.00. As well as the call center phone number that can be used to access this SAMSAT Delivery Service service with 2957070 number; (5). In the first step of implementation, SAMSAT Delivery Service only opens a call center that can be contacted either by telephone or by mobile or cellular phone. For the use of the media of order delivery via email it cannot be carried out yet.

The e-Samsat Delivery application makes it easier for people to fulfill their vehicle tax payment obligations. People who want to pay taxes do not need to bother coming to samsat, because officers will come directly to the taxpayer's location. They delivered the STNK (Vehicle Number Certificate) that had been paid the tax. A total of 20 officers have been prepared, spread across 10 cities/regencies throughout NTB. So now you can pay anytime and anywhere. Saving time, energy, and costs," said Eva as quoted Pajak.com, (13/2).

In addition, the payment scheme is carried out in a non-cash manner using the Indonesian standard (QRIS) quick response code system. This scheme is to ensure that the payment of motor vehicle tax is in accordance with the bill given. For the time being, the e-Samsat application still takes care of vehicle taxes, taking care of the annual STNK tax only. As for the 5-year BPKB tax (Motor Vehicle Owner's Book), it must be taken care of manually at the samsat of each district/city of NTB Province," added Eva.

On the same occasion, Assistant III of the NTB Regional Secretariat Wirawan Ahmad appreciated the innovation launched by the NTB Bappenda. The e-Samsat Delivery application is a manifestation of Bappenda NTB's commitment to continue to improve the quality of services to the community. The difficulties experienced by vehicle taxpayers will be cut with the presence of the e-Samsat Delivery service. The relevant officers will come to the community who will pay taxes. People can pay taxes anywhere and anytime," said Wirawan. He is optimistic that e-Samsast Delivery can increase regional revenue. Taxes are very helpful for the provincial government to realize the mission of NTB Gemilang, especially in terms of improving people's welfare.

In 2022, the realization of regional taxes consolidated in Regional Original Revenue was recorded at IDR 2.28 trillion. One of the contributors to the regional tax came from the type of motor vehicle tax which was collected worth Rp 498 billion or exceeded the target of

100.7 percent and increased by around Rp 40 billion compared to the previous year's achievement.

Figure 3. Samsat Delivery User Progress Until October
Souce: E-Samsat Application

The image from the graph above is the realization of users of the same delivery application at the Regional Tax Implementation Units of NTB Samsat Delivery province until October 2020 already has 13,233 users, 683,436 users who check motor vehicle taxes, and 6,698 users (51%) who make deliveries. Based on the table above for the potential for motor vehicles that do not re-register (Ranmor Tokyo medical and dental university) the highest is in the city of Mataram with 202,010 users, the lowest is in West Sumbawa Regency with 24,648 users, while the highest delivery requests are in Sumbawa Regency where the lowest is in West Lombok Regency where there is not a single user who has made a delivery request. Then those that have been realized or who have successfully delivered tax payments, the most are in Sumbawa Regency with a total of 2,299 users, for the lowest is in West Lombok Regency with a total of 41 users.

Many people who use the samsat delivery application give unsatisfactory opinions to the samsat delivery application service, such as the problem of the identity card (KTP) cannot access the samsat delivery application, such as Zaim Syarif users who try to access the application but still can't, there are also other responses such as the application usage guide page which is still empty, cannot check the vehicle's Police number, Undelivered verification codes, compromised servers. As well as the absence of a response from the Samsat Delivery application admin regarding various public complaints on the google play store. This is certainly a problem that will make it difficult for people to pay taxes, for now the Samsat

Delivery 7 application is only able to get 3.1 stars on the Google Play Store (source of the Google Play Store application December 2022).

The NTB Bappenda must be able to intensify all tax or levy objects in NTB. If the community's compliance in paying taxes is higher, the regional revenue will be greater. We believe that the launching and socialization of e-Samsat Delivery can contribute to increasing it (regional revenue) and the value of economic growth of the NTB Provincial Government," said Wirawan. According to him, e-Samsat Delivery can also boost the realization of government spending which is able to boost the value of NTB's economic growth. If the value of government spending decreases, the value of economic growth will not be optimal. Wirawan explained that economic growth is initiated by four factors, namely public consumption, government spending, investment, and exports and imports.

Therefore, the launching event of e-Samsat Delivery carried out by the NTB Bappenda must be given the greatest and most appropriate appreciation. On behalf of the governor of NTB, we would like to thank the implementation of the e-Samsat Delivery launching event," With the existence of e-samsat it also makes it easier for people if they want to make vehicle tax payments online, people do not need to come to take care of correspondence to the Samsat office directly, just open the e-samsat service application and then simply make payments through bank ATMs can also be done anywhere without leaving home or going to the office Samsat (One-Stop Manunggal Administration System) and proof of tax payment will be sent directly to the vehicle owner's address.

The realization of Motor Vehicle Tax payments with the e-Samsat Delivery application has been increasing since its launch. The progress of the realization of e-Samsat Delivery is increasing in line with the expansion of the digitalization program of regional financial transactions. According to him, this is very important, because in addition to making it easier for taxpayers, non-cash transactions will ensure the accuracy of payments and ensure accountability in regional revenue management. Because with the various facilities provided, it is hoped that more people will use e-Samsat Delivery.

This innovation also advises millennials to be more efficient in their time and payment value to be more precise. It is hoped that this innovation from Bappenda can contribute greatly like other payment applications. The e-Samsat Delivery innovation is also an innovation that can improve the quality of public services while contributing to increasing regional economic

growth. With the improvement of vehicle tax payment services, regional revenue and regional spending also increase. And also the community is well served, there are more vehicle tax objects and payments are more precise and accurate and it is hoped that E-Samsat Delivery can contribute positively to NTB's economic growth.

Conclusion

Based on the results of the research, it can be concluded that this E-samsat is an electronic service program made to make motor vehicle tax payments and (mandatory donations for road traffic accident funds) as well as information on online motor tax services, the NTB E-samsat service is one of the innovations of the NTB samsat coaching team in providing motor vehicle payment services, improving the quality of motor vehicle services as demanded by the people of Mataram has taken more innovative steps to realize excellent public service, E-Samsat Delivery is also an innovation of the NTB Provincial Bappenda in collaboration with the Samsat Coaching Team to provide easy motor vehicle tax payment services with a non-cash payment system and also the e-Samsat Delivery application makes it easier for people to carry out vehicle tax payment obligations, also no need to bother coming to the office location Payment due to the officer who will come directly to the tax payment location. So the NTB Bappenda must also be able to intensify tax objects if the community's compliance in paying taxes is higher, then regional revenue will be greater. The launching of e-Samsat Delivery carried out by the NTB Bappenda must be given the greatest and appropriate appreciation. And also with the existence of E-samsat, it also makes it easier to pay taxes online.

The E-samsat Delivery application service in improving public services at BAPPENDA NTB is quite effective. This can be seen from the increase in users of the E-samsat Delivery application since it was first launched on February 11, 2023. The increasing number of users of the E-samsat Delivery application proves that people get convenience in paying motor vehicle taxes and mandatory donations for road traffic accident funds). So that BAPPENDA NTB's innovation through the E-samsat Delivery application can improve public services, especially in BAPPENDA NTB. Although there are several obstacles such as the E-samsat application which is not optimal and often down, the lack of socialization about the E-samsat application to the public and the lack of human resources.

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