



ISSN:2338-2554

E-ISSN: 2809-0691

WIDYA PUBLIKA
JURNAL ILMIAH MAGISTER ADMINISTRASI PUBLIK
PASCASARJANA UNIVERSITAS NGURAH RAI

**IMPLEMENTATION OF THE SIGNAL APPLICATION IN SUPPORTING E-
GOVERNMENT IN MOTOR VEHICLE TAX SERVICES
AT SAMSAT DENPASAR CITY**

Yumita Lestari¹, I Kadek Dede Junaedy², Ni Luh Putu Ening Permini³

¹Faculty of Social Sciences and Humanities, Ngurah Rai University, Denpasar

Email: yumitalestari21@gmail.com

²Faculty of Social Sciences and Humanities, Ngurah Rai University, Denpasar

E-mail: dedejunaedy55@gmail.com

³Faculty of Social Sciences and Humanities, Ngurah Rai University, Denpasar

Email: eningpermini@gmail.com

Abstract

This study aims to analyze the implementation of the SIGNAL application in supporting e-government for motor vehicle tax services at SAMSAT in Denpasar City. This study employs a qualitative descriptive method, with data collected through interviews, observations, and documentation. The research analysis employs George C. Edward III's policy implementation theory, which encompasses the aspects of communication, resources, disposition, and bureaucratic structure. The results indicate that the implementation of the SIGNAL application has been quite optimal. Regarding communication, information dissemination is conducted through public outreach, social media, the official website, and direct services. The resources aspect demonstrates the availability of adequate infrastructure and human resources. Regarding disposition, employees demonstrated a positive attitude and commitment to supporting digital services. Furthermore, the bureaucratic structure has operated in an organized and collaborative manner across agencies. However, the implementation of the SIGNAL application has not yet been fully optimal due to the challenge of low digital literacy among the public, resulting in uneven understanding of the application's use among motor vehicle taxpayers.

Keywords: Implementation, SIGNAL Application, E-Government

A. INTRODUCTION

The development of digital technology has encouraged the government to adopt electronic-based services to improve the quality of public services. This digital transformation is part of efforts to realize more effective, efficient, transparent, and accountable governance, known as *e-government* (Rachmad et al., 2024:17). In the context of public services in Indonesia, the public's need for services that are easily accessible, fast, and minimal physical contact is increasing, so digitalization is a must.

One of the public services that has undergone digitalization is the payment of Motor Vehicle Tax (PKB). Motor Vehicle Tax is one of the sources that contributes significantly to local revenue to support development and to finance regional expenditure (Satibi et al., 2024:53). Therefore, increasing taxpayer compliance through easy access to tax payments is very important.

In response to this need, the National Police Corps together with local governments launched the SIGNAL (National Digital Samsat) application which allows taxpayers to pay motor vehicle taxes *online*. The SIGNAL application began to be officially tested on June 21, 2021 in 15 provinces in Indonesia, including Bali. The official launch of the SIGNAL application nationwide was carried out on September 22, 2021. Through this application, the public can carry out the process of verifying data, making payments, and issuing proof of repayment digitally without having to visit the SAMSAT office.

UPT SAMSAT Denpasar is recorded as the region with the highest adoption of SIGNAL. In 2021, there were only 119 four-wheelers and 480 two-wheelers paying through SIGNAL, but in 2023-2024 the number jumped to 1,102 four-wheelers and 4,600 two-wheelers, with a motor vehicle tax realization of IDR 4,684,951,300. Although Denpasar's delinquency percentage is the lowest compared to other regencies/cities in Bali, the delinquency rate of more than one hundred thousand vehicles shows that the level of taxpayer compliance in this city is still a big problem. The high volume of vehicles in Denpasar, which is also the center of economic, government, and tourism activities, raises the need for faster, more efficient, and easier to reach tax services.

B. METHOD

This study uses a qualitative approach with the aim of describing and understanding in depth how the implementation of the SIGNAL application in supporting *e-government* in vehicle tax services at SAMSAT Denpasar. This research was carried out in Denpasar City, Bali Province, with the main focus on agencies that are directly involved in online motor vehicle tax payment services, namely the Denpasar City One-Stop Manunggal Administration System (SAMSAT) located on Jl. Tantular No.1, Sumerta Kelod, South Denpasar. In this study, the instrument used will focus on measuring the effectiveness of the implementation of the SIGNAL application in vehicle tax services at SAMSAT Denpasar. The data collection techniques used in this study were observation, interviews, documentation studies and *online* searches.

This study uses the theory of Policy Implementation of George C. Edward III as the basis of the analysis. Edward III in (Subarsono, 2011:90-92) is of the view that policy implementation is influenced by four variables, including communication, resources, the disposition/attitude of the implementers, and the organizational structure. These four variables are the basis of analysis to assess the effectiveness of policy implementation because they are seen as in accordance with the conditions of research problems related to how to implement the SIGNAL application in supporting *e-government* in motor vehicle tax services at SAMSAT Denpasar City.

C. EXPLANATION

The results of the study show that the implementation of the SIGNAL application in supporting the implementation of *e-government* in motor vehicle tax services at SAMSAT Denpasar City has been carried out quite well and is able to increase the effectiveness and efficiency of public services. The success of the implementation is supported by the readiness of human resources, supporting facilities, and coordination between agencies. However, the low digital literacy of the community is still an obstacle so that the use of applications is not optimal. The discussion of the research was analyzed using policy implementation indicators according to George C. Edward III, namely communication, resources, disposition and bureaucratic structure.

1. Communication

Communication in the implementation of SIGNAL at SAMSAT Denpasar City has been running quite well through internal coordination, technical direction, continuous evaluation, and socialization to the public through direct and digital media. Service procedures are also carried out consistently according to operational standards. However, there are still obstacles in terms of transmission and clarity of information because not all people understand the use of the SIGNAL application due to low digital literacy.

2. Resources

The resources owned by the Regional Tax and Levy Service UPTD SAMSAT Denpasar City are in the form of human resources (Employees) as well as facilities and infrastructure to support the operational implementation of tax payments using the SIGNAL application in supporting *e-government*. The resources owned by the Denpasar City SAMSAT Office, both in the form of human resources and facilities and infrastructure, have run quite well. This can be seen from adequate facilities and infrastructure, such as service rooms, laptops, internet networks, and an integrated SIGNAL application system so that it is able to support digital-based vehicle tax services effectively.

In addition, human resources in the E-SAMSAT service are also considered to have good competence in supporting the implementation of the SIGNAL application. Employees are able to operate digital systems, provide socialization, and help the community in using applications.

3. Disposition

The disposition of the implementers in the policy is an important consequence in the implementation of the SIGNAL application. For the implementation of an effective policy, the implementer must know what must be implemented and also have the ability to implement the policy. Denpasar City SAMSAT employees showed a positive attitude, commitment, and readiness in supporting the implementation of digital-based vehicle tax services. Employees not only carry out their functions as service operators, but also play an active role in providing assistance and assisting the community in understanding the use of the SIGNAL application. The responsive attitude and good acceptance of the policy show that the implementers are committed to improving the quality of e-government-based public services . However, the capacity development of apparatus still needs to be carried out in a sustainable manner through training

and technical competency improvement so that employees are able to keep up with the ever-changing development of digital technology.

4. Bureaucratic Structure

At the Denpasar City SAMSAT Office, there is good coordination and cooperation between agencies, namely the Regional Revenue Agency, the Indonesian Police, and PT Jasa Raharja which have their respective duties and functions but are integrated with each other in the process of motor vehicle tax services. The clarity of the division of duties and responsibilities is able to create effective coordination so that services can run more orderly and efficiently. In addition, the collaboration with PT Pos Indonesia in the process of delivering vehicle tax payment documents shows that the bureaucratic structure has been able to adapt to technological developments and the community's needs for fast and practical services.

Overall, these findings show that the success of the implementation of the SIGNAL application in supporting *e-government* is not only influenced by the government's readiness through good human resources, facilities, and service coordination, but also influenced by the readiness of the community to understand and use digital technology. Low digital literacy causes that there are still people who are not able to utilize the SIGNAL application services optimally.

D. CONCLUSION

Based on the results of the research and discussions that have been carried out, it can be concluded that the implementation of the SIGNAL application at SAMSAT Denpasar City has been running quite optimally in improving the effectiveness, efficiency, and quality of public services. The success of the implementation is supported by the readiness of human resources, facilities, and good service coordination. However, the low level of digital literacy of the community is still an obstacle because it causes the use of the SIGNAL application to be not optimal.

Referring to the policy implementation theory of George C. Edward III, four main factors affect the effectiveness of the implementation of the SIGNAL application at the Denpasar City SAMSAT Office.

1. Communication between implementers and the taxpayer community is still ineffective, causing a lack of understanding of the use of the SIGNAL application.
2. Facilities such as the internet, laptops, and digital systems are adequate to support e-government-based services. Human resources can be seen from the employees who are able to operate digital systems, provide socialization, and help the community in using the application.
3. The disposition/attitude of the implementers shows a responsive attitude and good acceptance of the policy shows that the implementers are committed to improving the quality of e-government-based public services. However, the capacity development of apparatus still needs to be carried out in a sustainable manner through training and technical competency improvement so that employees are able to keep up with the ever-changing development of digital technology.
4. Bureaucracy: Coordination between agencies such as Bapenda, Polri, and Jasa Raharja is running well so that services are more integrated.

REFERENCES

- Akib, H., & Tarigan, A. (2015). Articulation of the concept of policy implementation. In *Perspective, Models and Measurement Criteria*.
- Edward III. 1980. *Implementing public policy*. Washington, DC: Congressional Quarterly Press.
- Moleong, L. J. (2014). *Qualitative research methodology* (revised ed.). Bandung, Indonesia: Remaja Rosdakarya.
- Rachmad, Y. E., Ilham, R., Indrayani, N., Manurung, H. E., Judijanto, L., Laksono, R. D., & Sa'dianoor, S., 2024. *E-Government Services and Governance (Theory, Concept and Application)*. Yogyakarta: PT. Green Pustaka Indonesia.
- Satibi, I., Duriat, A., Cintya, D., Abdullah, M., Pasundan, U., Service, I., Sapawarga, A., Mendukung, D., Payment, K., & Sapawarga, A. (2024). *Supporting the Motor Vehicle Tax (PKB) Payment Policy at Samsat Soreang Regency*. 7(1), 52–62.
- Subarsono, A. G. (2012). *Public policy analysis: concepts, theories and applications*.

