

## Implementation of Policies on The Provision of Services to The Community of Kuningan Regency at SAMSAT

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**Abstract**

The One-Stop Integrated Administration System (SAMSAT) is a public institution responsible for motor vehicle administration. In practice, several issues remain, such as burdensome procedures, disruptions to technology-based service systems, variations in service quality as perceived by the public, and coordination problems. These conditions indicate a discrepancy between established service policies and their implementation in practice. Drawing on Mirelee S. Grindle's theory, this study aimed to analyze the implementation of service policies at SAMSAT Kuningan, identify the factors supporting and hindering their implementation, and formulate strategies to improve policy implementation. This research employed a descriptive qualitative approach, with data collection techniques including observation, documentation, and interviews. The results indicated that the implementation of service policies at SAMSAT Kuningan had generally proceeded adequately based on indicators of policy content and implementation context. However, several operational challenges persisted, including information system disruptions, suboptimal use of digital services by some members of the public, and complaints regarding service responsiveness. Inter-agency cooperation, availability of service facilities, and digital service innovations were identified as key supporting factors in implementation.

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### INTRODUCTION

Public service is one of the government's responsibilities in meeting public needs and ensuring high-quality governance. The success of a government agency is often measured by the quality of services it provides to the public (Guruh et al., 2024). The One-Stop Integrated Administration System (SAMSAT) is a public service in Indonesia that interacts directly with the public. Millions of motor vehicle taxpayers use this service, and the quality of SAMSAT services is an important aspect that must be taken into account (Wulandari & Nurarpenia, 2021). This aligns with Law No. 25 of 2009 on Public Services, which requires public service providers to deliver high-quality services to the public.

However, in practice, SAMSAT Kuningan still faces various challenges in service delivery. Based on user reviews on Google Reviews, frequently cited issues include complicated procedures, long waiting times, inconsistent service quality, and discrepancies between Standard Operating Procedures (SOP) and their implementation in practice (Khumayah, 2024). The success of a policy depends not only on its stated objectives but also on how it is implemented. Suboptimal implementation can hinder the achievement of policy objectives (Sutmasa, 2021). Therefore, research is needed on the implementation of service policies at SAMSAT Kuningan to assess how they are carried out and the factors influencing their effectiveness (Ardiani & Nasution, 2025; Pratama & Suryani, 2025; Salsabila & Khumayah, 2026).

In her work *Politics and Policy Implementation in the Third World* (1980), Merilee S. Grindle explains that the success of policy implementation depends on both policy content and implementation context. This study examines policy content indicators based on affected interests, types of benefits, and degree of change envisioned. Implementation context indicators are examined through power and resource relations, institutional characteristics, and levels of compliance and responsiveness. Grindle's theory is therefore considered relevant for analyzing service implementation at SAMSAT Kuningan (Narayana et al., 2025; Pangestu et al., 2025; Rahman & Kurniati, 2024).

Rahmat (2019) studied the SAMSAT Drive-Thru service in Makassar using Grindle's framework. The results indicated that the service innovation had not yet functioned optimally due to obstacles such as limited staff training and weak inter-agency coordination. The study concluded that resource readiness and organizational capacity are key factors in successful public service implementation.

Grindle (1980), in *Politics and Policy Implementation in the Third World*, argues that implementation success is determined by two inseparable factors: policy content and implementation context. Policy content refers to the substance of the policy, while implementation context refers to the environment in which the policy is executed. These two dimensions are interrelated and jointly shape implementation outcomes.

According to Grindle, policy content encompasses six elements; however, three are most relevant in the context of SAMSAT Kuningan: (1) interests affected—the stakeholders impacted by the policy; (2) type of benefits—the nature of benefits produced, whether tangible or intangible and whether they are immediately perceived; and (3) degree of change envisioned—the extent of behavioral or systemic change required compared to existing conditions.

The implementation context includes three main aspects: (1) power and resources—the distribution of authority, interests, and strategies among actors; (2) institutional characteristics—the strength, adaptability, and rigidity of implementing institutions; and (3) responsiveness and compliance—the extent to which implementers respond to policy demands.

In Indonesia, with its complex bureaucracy and strong hierarchical culture, these factors are often decisive in implementation outcomes. These elements do not operate in isolation. Policies requiring major systemic change within long-established bureaucratic structures are likely to encounter resistance, even if it is not always overt.

In the context of SAMSAT, this framework is particularly relevant. SAMSAT is not merely a technical agency for collecting motor vehicle taxes but a coordination point among three institutions: the Police, Bapenda, and PT Jasa Raharja, each with distinct leadership structures, work cultures, and performance standards. Any analysis of SAMSAT service quality would be incomplete without considering these institutional dynamics and underlying power relations.

Public service refers to all activities carried out by service providers to meet public needs in accordance with applicable regulations. High-quality service strengthens public trust in government, while slow and non-transparent services reduce satisfaction and damage institutional reputation (Riofita, 2018).

The One-Stop Integrated Administration System (SAMSAT) is an integrated public service institution managing motor vehicle administration, including taxation, ownership

transfer, and issuance of vehicle registration certificates (STNK) and license plates (TNKB). This system operates through collaboration between the Police, the Regional Revenue Agency, and PT Jasa Raharja (Fadhilah et al., 2025).

In practice, the Police are responsible for issuing and validating STNK, while the Regional Revenue Agency collects Motor Vehicle Tax (PKB) and Motor Vehicle Ownership Transfer Fees (BBNKB). PT Jasa Raharja manages mandatory contributions to the Traffic Accident Fund (SWDKLLJ). Services include annual tax payments, STNK renewal, ownership transfer, and domicile changes, increasingly supported by digital innovations such as online payments and electronic applications. The effectiveness of SAMSAT services depends heavily on inter-agency coordination and contributes significantly to local revenue generation from motor vehicle taxes.

Fitriani (2020) used Grindle's implementation context alongside Parasuraman's SERVQUAL model to assess public satisfaction at SAMSAT Bogor Regency. The results showed that reliability and responsiveness scored the lowest. Respondents reported uncertainty regarding service completion time, lack of attentiveness from staff, and inconsistency in procedures. These findings indicate that public satisfaction is strongly influenced by service predictability, not merely speed or friendliness.

Kurniawan (2021) examined the transition of SAMSAT services from conventional to digital systems in several regions of East Java. The study highlighted challenges similar to those in Kuningan, including pressure to adopt digital systems driven by central government policy, contrasted with uneven infrastructure and digital literacy. Implementation was more successful in densely populated areas with strong internet infrastructure, while less developed areas experienced confusion and dissatisfaction—showing that policy effectiveness is highly context-dependent.

Santoso (2018) examined leadership as a critical yet often overlooked element of Grindle's implementation context. The study found that leadership turnover over a three-year period significantly affected service consistency at SAMSAT Bandung. Strong leadership commitment improved responsiveness and service consistency, while weak or transactional leadership hindered improvement efforts. Institutions tend to reflect leadership characteristics, particularly in hierarchical public organizations. Leadership therefore represents a core determinant rather than a peripheral factor.

Ciamis and Kuningan, both regencies in West Java with moderate urbanization levels, are suitable for comparative analysis. Nurlaela (2022), applying Grindle's framework, found that the main obstacle in Ciamis was not policy design but the magnitude of required change, which exceeded available human resource capacity. She also noted limited involvement of lower-middle-class taxpayers in service improvement processes, indicating that public participation remains insufficiently integrated into implementation.

Across the four reviewed studies, none can be dismissed. Collectively, they indicate that SAMSAT implementation challenges in Indonesia are not solely caused by weak regulation or limited budgets, but also by inadequate human resource readiness, inconsistent leadership, and poorly managed system transitions. A recurring issue is the lack of meaningful public participation in service improvement. This gap forms the basis of the present study in SAMSAT Kuningan.

A further gap exists in the literature. Most SAMSAT studies in Indonesia focus on major urban centers such as Jakarta, Surabaya, and Bandung, which differ significantly from regency-level contexts. Kuningan, with its semi-rural characteristics and relatively small population, represents a more typical administrative setting but remains under-researched. Therefore, this study is necessary. Theoretically, it contributes to public administration literature, particularly policy implementation based on Grindle's framework. Practically, it is expected to support SAMSAT Kuningan in improving service quality and provide insights for other similar regions. Accordingly, this study aims to analyze service policy implementation at SAMSAT Kuningan using Grindle's theory, identify supporting and inhibiting factors, and formulate recommendations for improving service implementation quality.

## **METHOD**

This research employed a qualitative descriptive method. As described by Creswell (2018), qualitative research was used to understand and interpret social phenomena by considering the perspectives, experiences, and meanings attributed by individuals or groups within a specific context. This approach was selected because it provided an in-depth understanding of the implementation of service policies at SAMSAT Kuningan through direct information from parties involved in the service process.

The subjects of this study consisted of stakeholders involved in service delivery at SAMSAT Kuningan. These included service officials and staff, as well as members of the public who had used motor vehicle administrative services at SAMSAT Kuningan. The involvement of these participants provided a more comprehensive picture of policy implementation in practice.

Data were collected through interviews, observations, and documentation. Interviews were conducted to obtain firsthand information regarding informants' experiences and perceptions of service delivery. Observations were carried out to examine service processes directly at the research site and obtain factual field data. Documentation was used to complement the data through official records, archives, reports, and relevant references.

Key informants included the Head of the SAMSAT Kuningan team, SAMSAT service staff, and service users. Informants were selected using purposive sampling based on their knowledge, experience, and involvement in service delivery. These informants provided relevant insights into policy implementation and influencing factors.

The data were analyzed using the interactive model proposed by Miles, Huberman, and Saldaña (2014), consisting of data reduction, data display, and conclusion drawing. Data reduction involved selecting and simplifying information relevant to the research focus. The data were then systematically presented to facilitate interpretation. Conclusions were drawn based on identified patterns and findings throughout the research process.

Data validity was ensured through triangulation. This was conducted by comparing information obtained from multiple sources and methods. Interview, observation, and documentation data were cross-checked to strengthen consistency and improve the credibility of the findings.

## RESULTS AND DISCUSSION

This research was conducted on December 12 and 13, 2025, at the SAMSAT Headquarters in Kuningan District. The data were collected through in-depth interviews with three groups of informants: the head of the SAMSAT team, SAMSAT staff, and four residents who use the service. The findings obtained on-site did not fully align with the official picture typically presented in performance reports; there were significant discrepancies and ironies, but also successes worthy of recognition.

Regardless of profession, age, or financial situation, SAMSAT Kuningan serves everyone who is required to pay motor vehicle taxes in Kuningan Regency. That is where the complexity lies. The reality is even more diverse when we talk about the “types” of service users.

A nanny living in Kalimanggis is already familiar with SAMSAT Kuningan. She is one of those users who knows the procedures inside and out. “The service runs efficiently and without a hitch,” she said. “The process is clear, from registration to completion, and the staff are friendly.” She even compared SAMSAT to a village office, where, in her opinion, the procedures are much more complicated. However, she added a comment that at first glance sounds simple: “For those who aren’t used to it, this might seem complicated.”

Although a day laborer from Ciawi, whose experience is similar to that of a nanny, once had an incident involving a mixed-up license plate, he is generally satisfied. However, for him, the biggest problem remains the long lines. “The lines are the biggest obstacle, especially when it’s crowded,” he said. “But it’s still tolerable.” Showing this kind of acceptance is an interesting signal he feels bothered but does not protest. This can be interpreted either as tolerance or as resignation.

An employee from the private sector in Padamenak takes a more critical view. Although he does not deny that SAMSAT is problematic, his assessment is more nuanced. “Samsat Kuningan is still able to adapt well to the public’s ever-changing needs. This means that efforts in that direction have already begun, but have not yet been fully utilized,” he said. Regarding employee behavior, he also couldn’t offer nothing but praise: “There is still room for improvement here, especially in terms of consistent implementation of the 5S principles.”

An entrepreneur from Cigugur who has been using SAMSAT services for a long time. His experience was the most challenging compared to all the other respondents. He expressed his feelings with clear frustration: “From registration to the service counter, the staff seemed unfriendly. They almost never smiled, appeared unwelcoming, and made me, as a citizen, feel uncomfortable.” In addition, he raised a serious issue: “If you want to get things done quickly, it seems you need to have extra money ready.” He arrived in the morning and didn’t return home until just before the midday prayer. “I am extremely dissatisfied,” he emphasized. “There is a lot of room for improvement, especially regarding staff attitude and service transparency.”

These four profiles do not merely represent different perspectives. They reflect the fact that those “affected” by the SAMSAT policy are not a homogeneous group that can be treated uniformly. Some are already accustomed to and very familiar with the system; some are visiting for the first time and easily become confused; some have simple matters to attend to, while others come with complex issues such as a change of ownership. Policies that do not take into account the differing needs of these groups are likely to result in uneven levels of satisfaction, as evidenced by empirical data.

The benefits offered by SAMSAT Kuningan can be divided into two categories: First, benefits directly felt by individual taxpayers; second, broader structural benefits, such as local government revenue. The team leader emphasized that SAMSAT Kuningan's average revenue realization is at the upper end of the set annual target and that this figure should not be underestimated. "Although it was relatively difficult to meet the target at the beginning of the year, the target is usually achieved toward the end of the year," he said.

The direct benefits to the public stem primarily from service innovations. Through the SALIRA (Samsat Nyalira) program, tax payments can be made using only an ID card and fingerprints, without the need to bring a stack of documents. In addition, there is SAMBARA for online payments and Sapawarga as an integrated digital platform. For tech-savvy users in areas with stable internet connections, these benefits are particularly noticeable.

However, official documents often fail to mention that these benefits are not evenly distributed. The head of the SAMSAT team revealed in an interview that some members of the public still have difficulty using the app, particularly older adults who are not yet accustomed to digital technology. One business owner who has been using SAMSAT services since 2018 even admitted that he has never experienced the benefits of the digital queue or the online system, because he always goes directly to the office.

The benefits are still unevenly distributed; people who are already familiar with technology enjoy a faster process, while those who have not yet mastered it remain trapped in an outdated system that is becoming increasingly marginalized.

How significant are the adjustments required by the SAMSAT guidelines compared to the current situation? The response has been relatively slow, and not all components of the system are able to respond at the same pace.

At the regulatory level, adjustments continue to be made, including changes to vehicle values, tax amnesty programs, and the implementation of digital systems. The officials responsible for annual assessments have demonstrated a relatively flexible approach. Whenever the central government adjusts regulations, we immediately make the corresponding changes to the system. Typically, system updates are implemented first, and we receive explanations or instructions afterward, so the regulations simply need to be applied.

Technical responses do not always align with appropriate behavioral responses. A long-serving official emphasized that this is not simply a matter of following a new system: "Regulatory changes are certainly a challenge." However, these changes must be explained to the public. Whenever the central government adjusts guidelines such as changes to vehicle sales values we conduct outreach to ensure that the public understands these policy measures and that misunderstandings can be avoided.

The phrase "like it or not" conveys a sense of honesty. Behind this statement lies the reality that change is often imposed by leadership, rather than being a process jointly initiated by lower-level staff. If the scale of the change is too large and the pace of implementation too fast, what results is not adaptation, but merely mechanical execution without a deep understanding.

SAMSAT is not the only organization. The Regional Revenue Agency (Bapenda), the Police, and PT Jasa Raharja are three institutions with different chains of command, work cultures, and standards of success. This goes beyond mere organizational information; it is a factor that determines whether services run smoothly or fail.

In this case, a service officer who also serves as the treasurer spoke directly. One of the biggest problems is that Samsat consists of three agencies. He explained that, because these three agencies are not under a single leadership, differing policies or opinions sometimes require adjustments. This is not a personal complaint; rather, it is a very accurate structural analysis. Conflicts of interest are not anomalies, but rather a risk inherent in the institutional design when three agencies, each with its own vertical hierarchy, must collaborate horizontally.

The current situation regarding human resources on the ground is unclear. The head of SAMSAT acknowledged that, although PPPK staff have been brought in to help, there is a shortage of employees. The absence of staff on certain days was cited as one of the factors causing service disruptions. The head of SAMSAT stated that when applications are inaccessible or fail to connect with one another, service processes are hindered and public wait times increase. Therefore, human and system-related obstacles exist on two levels.

Furthermore, the findings of an entrepreneur from Cigugur regarding alleged unofficial fees are worth noting. This admission is more than just a complaint; it indicates that there is an informal power dynamic at the field level that cannot be addressed by standard operating procedures (SOP's). If this is true, the problem is not merely about procedures; it is more about who actually controls the service workflow at the lower levels.

The digital queue number system and the online payment app were the two innovations most frequently mentioned during the interviews. Both have completely transformed SAMSAT Kuningan's services. Service users have felt the difference firsthand. Back when the SAMSAT building was still under renovation, one user once spent the entire day from 7 a.m. to 4 p.m. processing a license plate. "I was so frustrated because it took so long," he recalled, "but since the current SAMSAT building opened, I've never had to go through that again." This is a real step forward. However, the nature of an institution does not change simply because of a new building or a digital system. Other users who are younger and more tech-savvy than other service users noted that service speed is inconsistent across different sections. They stated, "There are also staff members who work quickly and efficiently, so overall it's still acceptable." The assessment using the phrase "still acceptable" is far from satisfactory, but it's not too bad either.

SAMSAT's feedback management process is more engaging. The head of SAMSAT stated that a digital public satisfaction survey facilitated through barcodes, WhatsApp, social media, and an in-person complaint desk at the office will be conducted. Service staff confirmed that the public relations office responds to complaints quickly. Syukron even stated that he would continue providing service until the afternoon if people kept coming. These are signs that the agency is responsive, at least visually.

However, other service users took a more critical view, saying, "Many public complaints are simply acknowledged with the promise that they will be processed, but there is no actual follow-through or change that people can truly feel." There remains a discrepancy between the documented complaint mechanisms and the follow-up that actually takes place on the ground.

He has been serving as Head of the Kuningan SAMSAT Team for just two years. In that relatively short time, he has clearly been steering the team toward digitization and system improvements. Several initiatives he mentioned such as the development of the SAKTI JAWARA app, the expansion of SALIRA services, and plans to modernize digital

infrastructure demonstrate a leadership style focused on improvement rather than merely maintaining the status quo.

However, one interesting point to note is that when asked about the long-term goals of SAMSAT Kuningan, the response felt too general. He stated, "SAMSAT does not have a specific vision and mission at the local level; rather, it follows the vision and mission of the Provincial Government as established by the governor." Conversely, this demonstrates adherence to the hierarchy. Conversely, this raises the question: where will service improvements come from if no plans are developed based on the local context of Kuningan?

Service staff, who have been working for a long time and have experienced many leadership changes, have the most accurate perspective on these dynamics. "Staff are the key to providing services to the public, because they are the ones who interact directly with taxpayers," he said. In addition, he suggested a simple but important improvement: "The three agencies that make up Samsat must truly work in synergy." Synergy is not just jargon; it is a real technical necessity, as a lack of coordination between agencies has a direct impact on the public at the service counters.

### **Implementasi of Service Policies at SAMSAT Kuningan**

Based on the research findings, the implementation of service policies at SAMSAT Kuningan was analyzed using the policy implementation theory proposed by Grindle (1980). This theory states that the success of policy implementation is influenced by two main indicators: the content of the policy and the context of its implementation. In this study, the policy content indicator was analyzed based on the elements of influential parties, types of benefits, and required changes. Meanwhile, the context of implementation indicator was analyzed through the elements of power and resources, institutional characteristics, as well as responsiveness and compliance. The study of these six elements aimed to analyze the policy implementation process for SAMSAT Kuningan's services.

According to Grindle (1980), "Stakeholders" (interest affected) refers to groups whose interests are affected by a policy. The research results show that the public, as motor vehicle taxpayers, are the group most affected by the implementation of service policies at the Kuningan SAMSAT. The findings indicate variations in the public's experiences. Some informants considered the services to be sufficiently clear, friendly, and accessible, while others still complained about long lines, unfriendly staff, and inconsistent service quality. These conditions indicate that the implementation of the service policy has reached the primary target group, but the quality of service received by the public is not yet uniformly experienced. These findings are consistent with Nurlaela (2022) which states that the characteristics and needs of the target group can influence the success of policy implementation.

According to Grindle (1980), "Type of benefits" refers to the benefits generated by a policy for the target group. The research findings indicate that the implementation of service policies at SAMSAT Kuningan has yielded benefits in the form of simplified procedures, more efficient service times, and the provision of digital service innovations such as SALIRA, SAMBARA, and Sapawarga. These innovations enable the public to handle motor vehicle administration and fulfill their tax obligations. However, the benefits of digital services have not been felt equally by all, as there are still members of the public particularly the elderly who face difficulties in using the available service technologies. This finding is consistent with

Ashari and Sallu (2023) which explains that the benefits of digitizing public services depend heavily on the public's ability to access technology.

According to Grindle (1980), The “degree of change envisioned” refers to the level of change that a policy aims to achieve. The research findings indicate that services at the Kuningan SAMSAT have evolved into a system that is faster, more transparent, and based on information technology. In addition, staff must adapt to various regulatory changes issued by the central government. Nevertheless, this transformation process still faces obstacles because not all members of the public are able to adapt to the use of digital services. This situation indicates that the expected changes are underway, but both service providers and the public still need to adapt.

According to Grindle (1980), Power, interests, and strategies of the actors involved explain how the power, interests, strategies, and resources of the implementers influence policy implementation. The research findings indicate that service implementation at SAMSAT Kuningan involves three main agencies: the Police, Bapenda, and PT Jasa Raharja. Service delivery is supported by human resources, service facilities, and information technology systems. However, the study also found that a shortage of staff and occasional disruptions in the information technology system sometimes hinder the service process and lead to longer lines. These findings indicate that the availability of resources is a critical component in ensuring the successful implementation of service policies.

Grindle (1980) stated, Institutional and regime characteristics relate to the characteristics of the implementing organizations in carrying out policies. The research results show that SAMSAT Kuningan implements an integrated service system that involves three different agencies in a single service. This arrangement offers the advantage of integrated services but, at the same time, poses coordination challenges because each agency has a different structure and authority. Nevertheless, a clear division of tasks and inter-agency cooperation are able to support the delivery of services to the public. These findings are consistent with Fauzi1 and Hakim (2024) which states that coordination and collaboration among organizations are key factors in the success of digital-based public services.

According to Grindle (1980), Compliance and responsiveness relate to the extent to which staff adhere to regulations and their ability to respond to public needs. The research findings indicate that SAMSAT Kuningan staff have been providing services in accordance with standard operating procedures. In addition, various channels are available for the public to voice their concerns, such as satisfaction surveys, social media, and complaint services. However, some members of the public still feel that certain complaints have not been addressed optimally and that there are disparities in service quality among staff members. These conditions indicate that compliance has been handled fairly well, but service responsiveness still needs to be improved to increase public satisfaction. These findings are consistent with Djafar and Sunae (2022) which states that the quality of public services is determined by an organization's ability to respond to the public's needs and complaints quickly and appropriately.

Based on the analysis of the “content of policy” and “context of implementation” indicators, the implementation of service policies at SAMSAT Kuningan has generally been quite successful. This is evidenced by the benefits experienced by the public, the availability of resources and institutional support, and the delivery of services in accordance with

established procedures. However, there are still several obstacles that need to be addressed so that the implementation of service policies can proceed more optimally.

### **Factor Supporting and Hindering the Implementation of Service Policies**

Based on the research findings, the factors supporting the implementation of service policies at SAMSAT Kuningan include cooperation between the Police, Bapenda, and PT Jasa Raharja, the availability of adequate service facilities, and the implementation of digital service innovations such as SALIRA, SAMBARA, and Sapawarga. All of these factors improve access to services and support more effective service delivery.

Meanwhile, factors hindering the implementation of service policies include information technology system disruptions, limited human resources, high volumes of service users at certain times, and the suboptimal use of digital services by some members of the public. In addition, public complaints about the quality of service at SAMSAT Kuningan also pose a challenge to service delivery. This is due to a lack of coordination among agencies.

### **Efforts to Improve the Implementation of SAMSAT Service Policies**

Measures that can be taken to improve the implementation of service policies at SAMSAT Kuningan include strengthening the information technology system to reduce service disruptions, enhancing staff competence through training in excellent customer service and the use of digital technology, and strengthening coordination between the Police, Bapenda, and PT Jasa Raharja. In addition, public awareness campaigns regarding digital services need to be continuously improved so that the public can better understand and use them.

## **CONCLUSION**

Based on the results of the study on the implementation of service policies at SAMSAT Kuningan using Merilee S. Grindle's policy implementation theory, it can be concluded that policy implementation had generally proceeded well. Regarding the "content of policy" indicator, the public as motor vehicle taxpayers constituted the group most affected by these service policies. Simplified procedures, time efficiency in service delivery, and digital innovations such as SALIRA, SAMBARA, and Sapawarga were among the key benefits of these policies. Additionally, service delivery had shifted toward a system that was faster, more transparent, and supported by information technology. However, because some members of the public still experienced difficulties in accessing and using digital services, the utilization of these systems had not yet been fully optimized.

Regarding the "context of implementation" indicator, service delivery was supported by cooperation among the Police, the Regional Revenue Agency (Bapenda), and PT Jasa Raharja, as well as by human resources, service facilities, and information technology systems. This integrated institutional structure contributed to more effective service delivery, although challenges remained in interagency coordination. In addition, service staff generally performed their duties in accordance with established procedures; however, responsiveness to public needs and complaints still required improvement to ensure more consistent service quality.

Supporting factors in the implementation of service policies at SAMSAT Kuningan included interagency cooperation, the availability of service facilities, and the adoption of digital service innovations that improved convenience and efficiency. Meanwhile, the main barriers identified included disruptions in information technology systems, limited human

resources, high service user volumes at certain times, suboptimal public adoption of digital services, coordination challenges, and inconsistencies in service quality.

Measures that could be taken to improve service policy implementation at SAMSAT Kuningan included strengthening information technology systems, enhancing staff competence through regular training, improving interagency coordination, and increasing public awareness of digital services. Through these efforts, service policy implementation was expected to become more effective and efficient, while also improving the overall quality of public service delivery.

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