

Original Article

Analysis of Public Services Performance at SAMSAT Office in Karangasem Regency

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Abstract - This study aims to describe the performance of public services in the Karangasem Regency SAMSAT office for several categories, namely: (1) public service performance, (2) obstacles in achieving public service performance, and (3) implemented solutions in achieving public service performance. The sample in this study was 11 employees at the Karangasem Regency SAMSAT office. The research method used is a descriptive method with a qualitative approach. The data collection in this study was carried out by observation, in-depth interviews, and documentation. The results of the study show that: (1) The performance of public services at the Karangasem Regency SAMSAT office is good in terms of performance achievements, service innovation, implementation of service SOPs, service efficiency, and responsiveness; (2) Obstacles in achieving public services at the Karangasem Regency SAMSAT office are divided into 2, namely internal factors, that is boredom and lack of motivation, while external factors, that is limited human resources, facilities and infrastructure, work environment, and lack of training; (3) Solutions in achieving public service performance at the Karangasem Regency SAMSAT office is reward and punishment, training, and periodic work evaluations.

Keywords - Performance, Public Services.

1. Introduction

After the era of the Covid-19 pandemic, which affected all sectors of life in society, now society has entered a new era called the new normal era. Surwaso (2020) states that the new normal era is a behavior change to continue carrying out normal activities, but with the addition of implementing health protocols to prevent transmission of the covid-19 virus. In this era, all sectors of life in society experienced recovery and gradually improved. One sector that is experiencing recovery is the public service sector. In general, in the State of Indonesia, the course of public services has been regulated in Law No. 25 of 2009, namely public services are activities or series of activities in the framework of fulfilling service needs by statutory regulations for every citizen and resident for goods, services, and administrative services provided by public service providers. The implementation of public services in Indonesia during the Covid-19 pandemic could not run as it should. This was because the government implemented large-scale social restrictions and urged service providers to work from home. Besides that, the government also temporarily suspended service providers. Services to prevent transmission of the Covid-19 virus. Bali Province is one of the provinces in Indonesia that has been affected by the COVID-19 pandemic.

The institution whose performance is most often needed by the community in carrying out public services is

the SAMSAT office. Rosnani (2019) said that the One-Stop Manunggal Administration System, commonly known as SAMSAT, is an administrative system formed to expedite and accelerate the service of public interests whose activities are held in one building. The SAMSAT office is an integrated collaboration system between the National Police, the Provincial Revenue Service, and PT. Jasa Raharja (Persero) as stipulated in the Indonesian Presidential Regulation Number 5 of 2015. This law contains the implementation of the SAMSAT office; what is meant here is: the implementation of registration and vehicle identification, payment of vehicle tax, transfer of vehicle title fees, and payment of mandatory contributions to traffic accident funds and road transportation in an integrated manner and coordinated within the SAMSAT joint office.

In this study, the SAMSAT office in Bali Province, which was used as the research location, was the Karangasem Regency SAMSAT office. From the results of initial observations made by researchers at the Bapenda office in Bali Province regarding the course of public services carried out by government agencies, namely the SAMSAT office, researchers are interested in conducting research related to the performance of public services in the Karangasem Regency SAMSAT office. This is based on the achievement targets, which can be seen below.



Table 1. Targets for Realization of Regencies/Cities in Bali Province in 2021

No.	Regencies/Cities	Target (in IDR)	Total	Achievement
1	Badung	294,300,051,119	305,100,236,000	124.78%
2	Denpasar	242,148,476,100	252,296,376,007	122.90%
3	Buleleng	125,558,432,700	134,500,543,000	120.24%
4	Gianyar	121,630,854,412	130,333,900,003	118.29%
5	Tabanan	107,890,220,009	116,098,120,200	119.29%
6	Klungkung	65,570,290,150	73,900,456,001	115.78%
7	Karangasem	54,500,000,000	62,940,197,600	112.78%
8	Bangli	40,300,000,000	47,800,760,000	109.90%
9	Jembrana	43,900,000,000	49,760,700,000	107.06%

Source: Pabenda, Bali Province

The table above shows the SAMSAT office realization achievement target in Bali Province in 2021. The table above shows that the Karangasem Regency SAMSAT office has achieved results beyond the set targets. Still, these results are smaller compared to 6 other Regencies/Cities.

Based on the results of initial observations at the Karangasem Regency SAMSAT office, it appears that several services require more attention, especially services based on online systems. The researcher observed that employees at the Karangasem Regency SAMSAT office had not fully mastered the SAMSAT Online application used in service, and some elderly employees did not master technology well.

In the initial observations, the researchers saw that there were still officers aged 40 years and over serving the community. At the service counter, The service was at counter number 2 for the delivery or printing section. The estimated time made at counter 2 of this submission section takes longer than the other counters. This problem resulted in services provided to the community being a little slow and not on time, so this service violates article 4 of Law No. 25 of 2009 related to accuracy and speed in providing services.

Relevant research was conducted by Hardiansyah (2018) with the title Analysis of Public Service Performance at UPTD Bapenda, South Sumatra Province (SAMSAT Pagalaran City). The purpose of this research is to know and analyze the performance of public services, to know and analyze the factors that influence the performance of public services, and to know and analyze the factors that affect the performance of public services, as well as to know and analyze the efforts made in improving the performance of public services at SAMSAT office in Pagalaran. The research method used is a qualitative approach. The results of this study show that the quality of service performance at the SAMSAT office in Pagalaran City can be seen from evidence 1) Facilities and infrastructure are complete, 2) Reliable enough in serving taxpayers, 3) Less responsive or responsive in responding to complaints from the community,

4) Capability still needs to be improved. While the factors that influence employee performance in the SUMSEL SAMSAT office are divided into 2, namely inhibiting factors and supporting factors. The inhibiting factors are 1) human resources, 2) funding sources, 3) services are still limited, 3) the network is not good enough, and 4) facilities and infrastructure need to be improved. While the supporting factors are 1) communication, 2) training, 3) discipline, 4) simplicity, 5) work environment, and 6) innovation. Efforts to improve the performance of public services at the Pagalaran City SAMSAT office are 1) Updating computer programs and replacing computers that are no longer feasible, 2) Separating payment counters between two-wheeled, three-wheeled, four-wheeled, and others, 3) implementing an online system, 4) improve facilities and infrastructure.

2. Materials and Methods

The type of research used in this study is a descriptive method with a qualitative approach. This type of qualitative research study aims to discover phenomena in the field related to analysing public service performance at the Karangasem Regency SAMSAT office. The subjects of this study were 11 employees at the Karangasem Regency SAMSAT office who were respondents in this study including (1) the Head of UPTD SAMSAT Karangasem Regency, (2) the Head of Sub-Division of Administration, (3) the Head of Collection and Objection Section, (4) Treasurer, (5) Registration Service Staff, (6) Tax Registration Service Staff, (7) Administrative Personnel, (8) TU Staff. In this study, data collection techniques used observation, interviews, and documentation.

Data collection techniques used are observation, interviews, and documentation. In this study, observations were made when researchers went into the field to see the situation and condition of employees in performing public services at the Karangasem Regency SAMSAT office, including: 1) Observing the service process from registration counters to other service counters, 2) Observing the responses given by employees in helping the community in service at the Karangasem Regency SAMSAT office, 3)



Observing the service process provided in services using online applications and technology, 4) Observing the course of innovations that have been implemented at the Karangasem Regency SAMSAT office, 5) Observing the estimated time in completing public services, and other observations. The interview technique in this study was carried out in depth. This study interviewed 11 internal employees at the Karangasem District SAMSAT office. Interviews were conducted to find out how employees performed public service at the Karangasem Regency SAMSAT office and what obstacles were experienced by employees in achieving public service performance at the Karangasem Regency SAMSAT office, and what solutions had been made to overcome these obstacles. In this study, documentation was carried out by searching for data on the results of the realization of the SAMSAT office in Bali Province and the results of the realization of the SAMSAT office in Karangasem Regency in the last 5 years. In this study, the instruments used were interview guides, stationery, recording devices for documentation, and document formats. The data analysis technique used in this research is Miles and Huberman's interactive technique. Schematically the data analysis process using the Miles and Huberman interactive model.

Data collection is a step for converting voice interview results into text (transcript), scanning material, typing field data, or sorting and organizing the data into different types depending on the source of information.

Data reduction is a form of analysis that classifies, directs, discards unnecessary, and organizes reduced data to provide a sharper picture of the observations into themes. In presenting the data in this study, the researcher described data about the performance of public services at the Karangasem Regency SAMSAT office, the obstacles encountered in achieving performance, and the solutions made to achieving public service performance at the Karangasem Regency SAMSAT office so that the meaning of the events encountered is easier to understand.

Presentation of data is analysis in the form of a matrix, network, chart or graphic. In qualitative research, data presentation is done in the form of brief descriptions, tables, charts and relationships between categories. Through the presentation of these data, the data is organized and structured so that it will be easier to understand.

The conclusion is drawing conclusions and verification. The initial conclusions put forward are still temporary and will change if strong evidence is not found to support the next collection stage. Source triangulation in qualitative research means comparing and re-checking the degree of trust in information obtained through interviews between one informant and another. In this study, researchers compared the results of interviews with 11 SAMSAT office employees

in Karangasem Regency. The researcher also compared the results of interviews from one employee to another. This is done so that the data obtained becomes valid.

3. Results and Discussion

3.1. Public Service Performance at the Karangasem Regency SAMSAT Office

The results and discussion may be presented separately or in one combined section and optionally divided into headed subsections.

3.1.1. Performance Achievement

The success of the Karangasem Regency SAMSAT office in performance achievements can be seen from the realization of targets given by the center that have been achieved, and even these results have exceeded the targets that have been set. It indicates that the public service performance of the Karangasem Regency SAMSAT office is going well. Based on the results of interviews conducted with Mrs. Gusti Agung Ayu Cipta Dewi, SE., MAP as the Head of the UPTD SAMSAT Karangasem Regency which stated:

"The performance of public services at the Karangasem Regency SAMSAT office has been going well. This result is seen in the employees' success in achieving the target set by the center, even if this result exceeds the initial target. Over the past 5 years, we have successfully conquered the target set by the central government." (Interview on November 2, 2022)

This statement is confirmed by the results of an interview conducted with Mrs. Made Dewi Jayanti as, the treasurer at SAMSAT Karangasem Regency, who stated:

"Success in achieving the realization target is proof that the performance of public services at the Karangasem Regency SAMSAT office has been going well. If the performance is not good, it is certainly very difficult to achieve this target." (Interview on October 17, 2022)

This statement is confirmed by the results of interviews conducted with Mr. I Made Parnama, SE, as a billing staff at the SAMSAT Karangasem Regency office which stated:

"The achievement of the realization that is on target reflects that the service performance of employees at SAMSAT Karangasem is quite good. This achievement was obtained from the results of the performance of employees who always provide extra services to the community, so that the percentage of actual achievement targets exceeds 100%." (Interview on November 3, 2022)

Based on the results of these interviews, the researcher adjusted the data between the results of the interviews conducted and facts in the field. From the results of these adjustments, the realization target data obtained by the

Karangasem Regency SAMSAT office for the last 5 years can be described as follows:

Table 2. Realization target data for the Karangasem Regency SAMSAT office

No.	Year	Target (in IDR)	Total	Achievement
1	2017	45,143,070,554	52,555,045,207	112.11%
2	2018	52,890,320,933	61,398,402,350	112.68%
3	2019	58,976,366,213	67,412,378,165	110.88%
4	2020	51,332,263,691	60,988,877,400	116.95%
5	2021	54,500,000,000	62,940,179,600	112.78%

Source: SAMSAT Office of Karangasem Regency

Based on the realization target data obtained by the Karangasem Regency SAMSAT office, it can be seen that every year the targets given are successfully achieved by the Karangasem Regency SAMSAT office, and these results even exceed the targets set by the center. This indicates that the service performance of the Karangasem Regency SAMSAT office is good.

3.1.2. Service Innovation

The Karangasem Regency SAMSAT Office has carried out various new innovations to accelerate public services provided to the community. Several innovations were made by utilizing technology and information in the digitalization era. This innovation indicates that the performance of public services at the Karangasem Regency SAMSAT office has been going well.

This result was confirmed by an interview conducted with Mrs. Gusti Agung Ayu Cipta Dewi, SE., MAP as the Head of UPTD SAMSAT Karangasem Regency, who stated:

"The Karangasem Regency SAMSAT Office is innovating by utilizing technological sophistication in the digitalization era by creating online-based services. Innovations such as Mobile SAMSAT make it easier for people, especially those who live in villages, so they don't have to come to the SAMSAT office to carry out services. There is SAMSAT Online to make it easier for people to make tax payments anywhere and anytime by relying on online applications on their respective cellphones. , then the payment system can be made at ATMs, banks, and others. SAMSAT Online can also minimize or eliminate the role of brokers in services because with SAMSAT Online, the community does not need to queue or take care of service files. SAMSAT Drive Thru is an innovation carried out so that people do not need to get off their vehicles when doing services. This innovation is also carried out so that manual services in the office are not too overwhelming so that people can be diverted to drive-thru services."

(Interview on October 17, 2022)

The results of this interview are in line with the opinion of Mr. I Made Suprata, S.Sos., MAP, as the Head of the

Collection Section at the SAMSAT Karangasem Regency office, which states:

"We have succeeded in creating online-based innovations in serving the community. These innovations are SAMSAT Online services, SAMSAT Drive Thru, Mobile SAMSAT and others. These innovations are carried out to facilitate services carried out by the community. This success is clear evidence that service performance is good."

(Interview October 27, 2022)

Based on the results of interviews conducted with Ms. Komang Dian Apriliyani as an administrative staff who stated:

"The existence of SAMSAT Online innovations, mobile SAMSAT and other innovations is our way of helping the community in facilitating services related to paying vehicle tax. Besides that, this innovation is a form of successful service performance provided by the Karangasem Regency SAMSAT office to the community."

(Interview on November 4, 2022)

3.1.3. Implementation of Service SOPs

In carrying out public services at the Karangasem Regency SAMSAT office, employees have carried out maximum public service performance. It is proven by the existence of services carried out in accordance with the applicable service SOP. 18 service operational standards are used as a reference in serving the public at the Karangasem Regency SAMSAT office referring to Law No. 25 of 2009 and Republic of Indonesia Presidential Regulation No. 5 of 2015 concerning the implementation of a one-roof unified administrative system.

Based on the results of an interview with Mr. Gede Budiana, SE as the Head of Subdivision at the Karangasem Regency SAMSAT Office which stated:

"I and all employees on duty at the Karangasem Regency SAMSAT Office have performed well in public service. We implement services in accordance with predetermined service SOPs. An example of a service SOP that we apply is fairness in providing services to the community. We do justice by not discriminating in providing services to the community. In this case, if there is a family or friend of the officer performing the service, we do not allow that person to

precede the queue number or be assisted by an insider. According to the law, special treatment is only given to the elderly, pregnant women, disabled and others."

(Interview November 3, 2022)

This statement is in line with the results of a statement from Mr. Gde Angga Putra Sutanjana, S.Pd., M.Pd as a billing staff who stated:

"The performance of public services at the Karangasem Regency SAMSAT office has been going well. What is referred to here is that we perform services in accordance with standard operating procedures for predetermined services. If this SOP has been implemented by officers, of course the community will be satisfied with our services and our performance can be said to be good."

(Interview October 31, 2022)

3.1.4. Service Efficiency

The service efficiency referred to here is the timeliness and speed of the SAMSAT Karangasem Regency office employees in providing services to the community, so that the service course does not take up the community's time. In this era, people live in a competitive era that requires efficient services, namely services that are precise, fast and successful. The success of the Karangasem Regency SAMSAT Office employees in providing timely services requires good abilities, skills and professionals. So that, with this ability, employees can work efficiently.

Based on the results of an interview conducted with Mrs. Gusti Agung Ayu Cipta Dewi, SE., MAP as the Head of UPTD SAMSAT Karangasem who stated:

"In my opinion, the key to good performance besides the target that has been achieved and the service according to the SOP is efficiency when performing the service. In serving the public at the Karangasem Regency SAMSAT office, the most mandatory point for employees is to provide services quickly and on time. We have to instill the thought in our brains that people have time not only to do services, but they have to work, pick up their children from school, then those from the village have to go to the fields and so on. If we are slow to serve, then their time will be wasted that day. I always emphasize to the employees that every morning we have to be alert, fast and don't waste people's time just waiting in line for services."

(Interview on October 17, 2022)

This statement is confirmed by the results of an interview conducted with Mr. I Wayan Sujana, SE, as a service staff who stated:

"As a staff member, I feel that my performance is successful and satisfying if I can serve the public in a timely manner. We at the office never take up the community's time in providing services because we understand that if we were in

the position of the community, we would want fast service and don't want to stand in long queues."

(Interview November 4, 2022)

This statement is also in line with the results of an interview conducted with Mr. Gde Angga Putra Sutanjana, S.Pd., M.Pd, as a billing staff who stated:

"Timeliness is a sentence that I hear every day from the headmistress; all employees must be precise and fast in providing services to the community. If the service is fast, the people are satisfied, of course, our performance will be considered good in service."

(Interview on October 31, 2022)

3.1.5. Responsiveness

The responsiveness of employees at the Karangasem Regency SAMSAT office can be seen from the way employees respond to what is needed by the community and what complaints are submitted by the community. In carrying out public services, it is not uncommon for people to receive unsatisfactory services because of an error that was not intentionally made by an employee when providing services. This problem will result in complaints being submitted by the public to the employees of the Karangasem Regency SAMSAT office. Employees will respond to all complaints, criticisms and suggestions given by the public by providing a means of complaint through the official website of SAMSAT Karangasem Regency, WA Office, or suggestion box. This complaint will be responded to and corrected by the officer quickly. The responsiveness of employees in responding to needs and complaints provided by the community indicates that the Karangasem Regency SAMSAT office has provided good service performance.

Based on the results of interviews conducted with Mr. I Wayan Sujana, SE, as the service staff at the Karangasem Regency SAMSAT office which stated:

"We provide services in responding to complaints, complaints, and information through the official WhatsApp of the Karangasem Regency SAMSAT office, the official website and the suggestion box that has been provided at the office. We do this so that the community is satisfied with the service performance that the Karangasem Regency SAMSAT office provides."

(Interview November 4, 2022)

The results of this interview are in line with the statement from Ms. Komang Dian Aprilyani as an administrative staff who stated that:

"Employees always respond quickly when there are people who need assistance regarding service procedures or complaints in service. Some employees are also specifically on guard at the service chair just in case there are people who need help filling out files and other equipment."

(Interview November 4, 2022)

The results of this interview were confirmed by the statement of Mrs. Gusti Agung Ayu Cipta Dewi, SE., MAP, as the head of UPTD SAMSAT Karangasem who stated:

"I always direct the staff at SAMSAT in Karangasem Regency to be responsive in responding to people who need help. At the Karangasem SAMSAT, there are several employees who specifically respond to complaints and other needs needed by the community every day via the website, whatsapp, or other official SAMSAT Karangasem applications. This is done so that the performance of services provided to the community runs optimally." (Interview on October 17, 2022)

3.2. Obstacles in Achieving Public Service Performance at the Karangasem Regency SAMSAT Office

Even though the performance of public services at the Karangasem Regency SAMSAT office has been going well, in reality, there are still some obstacles experienced by the employees of the Karangasem Regency SAMSAT office in achieving public service performance. These constraints are divided into 2 factors, namely constraints from within (internal) and constraints from within (external). The internal constraints that impede the achievement of public service performance at the Karangasem Regency SAMSAT office are as follows.

3.2.1. Internal Obstacles

The internal obstacles in this study are the constraints that exist within individual employees, which can become obstacles in achieving public service performance at the SAMSAT office of Karangasem Regency.

Saturation

The internal obstacle employees feel in achieving public service performance at the Karangasem Regency SAMSAT office is boredom. This is felt because the workload is quite heavy. This burden occurs because, in the current era, people have a large enough need for vehicles, so services for PKB payments and other services are increasing daily. This condition resulted in an increasingly heavy workload and resulted in a feeling of boredom felt by employees. This feeling of boredom is also felt because the work done every day is monotonous. Hence, a feeling of boredom arises, which results in a decrease in the performance of employees. Based on the results of interviews conducted with Mr. I Made Parnama, SE, as the service staff at the Karangasem Regency SAMSAT office which stated:

"My performance achievements can be constrained due to a feeling of boredom related to my monotonous work at the same place, with the same work every day. This feeling of saturation exists in every phase of my work so that when my workload is too much, my performance will decrease due to this feeling of saturation."

(Interview on November 3, 2022)

This statement is in line with the results of an interview conducted with Mrs. Ni Komang Sariani as an administrative staff at the Karangasem Regency SAMSAT office, which stated:

"Usually, the obstacle in achieving performance in the service that I personally experience is the feeling that I have reached a saturation point with the same job every day. This feeling of saturation will arise when the workload is so heavy for me, but this feeling of saturation is only a phase; when I get used to it, it will be comfortable in time. (Interview on November 7, 2022)"

Lack of Motivation

Motivation is the second internal factor which is an obstacle to achieving public service performance at the Karangasem Regency SAMSAT office. The lack of motivation felt by employees makes service performance decrease. Usually, employees are only required to perform good service, are required to achieve the target well, and so on. However, in this case, employees are only required a lot, but there is no challenging motivation, so the performance of employees at the Karangasem Regency SAMSAT office increases.

Based on the results of interviews conducted with Mr. I Wayan Sujana, SE, as the service staff at the Karangasem Regency SAMSAT office which stated:

"Employees at the Karangasem Regency SAMSAT office do not get enough encouragement in the form of motivation in the work environment. This motivation actually needs to be obtained considering our workload which every day has to serve hundreds of people. If the employee's motivation is lacking, then the employee's performance in providing services will also decrease." (Interview on November 4, 2022)

This statement is also in line with the results of an interview conducted with Mr. I Gede Budiana, SE as the subdivision head at the Karangasem Regency SAMSAT office, which stated:

"I see the obstacle experienced by most employees is a lack of motivation in improving service performance. The encouragement that is the reason for improving performance is lacking for employees of the Karangasem Regency SAMSAT office. Still, they get more demands so that the performance provided in providing maximum service." (Interview on November 3, 2022)

This statement is also comparable to the results of an interview conducted with Mr. Gde Angga Putra Sutanjana, S.Pd., M.Pd, as the billing staff of the Karangasem Regency SAMSAT office, who stated:

"Obstacles that usually become a barrier to achieving public service performance are factors of encouragement or

motivation obtained in a work environment that is lacking. Motivation such as awards, leader policies, and other encouragement is lacking, so there is no reason to improve performance."

(Interview on October 31, 2022)

3.2.2. External obstacles

This study's external (external) constraints are outside of individual employees but still include constraints within agencies and connected with individuals as obstacles in achieving public service performance at the SAMSAT office of Karangasem Regency.

Limited Human Resources

The limitations of human resources experienced by the Karangasem Regency SAMSAT office can be seen from several employees who do not master technology and information in terms of services using online applications. Online services are carried out to simplify and speed up the course of services provided to the public. due to limited human resources, some employees who master technology well must carry out tasks concurrently by helping employees who do not understand technology. Based on the results of an interview with Ms. Ayu Depiani as service staff, she said:

"Employees who are old or senior like me are mostly less fast and responsive when serving using an online application. I have conveyed this to my superiors, but due to limited human resources at the Karangasem Regency SAMSAT office, we inevitably continue to provide services, although occasionally asking for help from employees who are more knowledgeable about operating technology."

(Interview on November 5, 2022)

This opinion is in line with the results of interviews conducted with Kadek Indra Kusuma as administrative staff at the Karangasem Regency SAMSAT office, who stated:

"Obstacles related to a lack of human resources who do not understand how to operate online applications are true. We can overcome this obstacle by collaborating between employees at the Karangasem Regency SAMSAT office. Employees who do not understand technology will ask for help from other employees who understand more about technology. Even though in the end there were several employees who had to work concurrently, this collaboration still made the service complete on time without taking up much of the community's time."

(Interview November 7, 2022)

The results of this interview also confirmed the results of an interview with Ms. Gusti Agung Ayu Cipta Dewi, SE., MAP as the head of the UPTD SAMSAT office, Karangasem Regency, who said:

"I am currently discussing the constraints of limited human resources with the head office regarding how the solution

will be provided. In the meantime, I have made a service overhaul, where employees who are superior in operating online applications and technology are at each service counter on duty. However, due to limited human resources, service to the community still utilizes senior employees who do not understand technology to help with service. In this era, all activities in government agencies providing services to the public are online, and service requests are increasing daily. Therefore human resources who understand technology are needed in the development of this era. Even though this obstacle is quite difficult for the service provided to the community, the employees at the Karangasem Regency SAMSAT office help each other so that the service continues to run well."

(Interview on October 17, 2022)

Facilities and infrastructure

The facilities and infrastructure constraints experienced were network constraints and computer capacity in carrying out online-based services. Online system networks are often slowed down or disconnected when used to serve the community. Meanwhile, another problem is that the computer used for services has a small capacity and is less sophisticated when used for implementing online systems.

Based on the results of an interview conducted with Mrs. Ni Komang Sariani as, an administrative staff who said:

"Service support facilities and infrastructure for the community are, in fact, well available, however, there are still several obstacles in the facilities and infrastructure that are still not optimal. The obstacle is that the online web network is not good. The network often suddenly loads for a while and returns to normal, then loads again and so on. This is very disruptive to the running of the service. In addition to the online network, the computer capacity owned by the Karangasem Regency SAMSAT office is inadequate, the ram capacity is still 256 MB, and the 1.2 GHz processor causes less optimal operations."

(Interview on November 7, 2022)

The results of this interview are in line with the statement of Mrs. Ayu Depiani as service staff at the Karangasem Regency SAMSAT office which stated:

"The most frequent obstacle I encountered while being a service staff was online network problems. The staff always complain because this network is not used effectively in services, even though all services at the SAMSAT office in the current era are online-based, therefore, we need a quality network to support the service system."

(Interview on November 5, 2022)

This statement is confirmed by the results of an interview with Mrs. Gusti Agung Ayu Cipta Dewi, SE., MAP, as ka. UPTD SAMSAT Karangasem Regency office which states:

"Constrains in facilities and infrastructure in terms of networks and computers have been a problem lately at the Karangasem Regency SAMSAT office. We have already made a complaint to the head office regarding this problem. We hope to be able to overcome this problem soon. The Online Application is an innovation that is present at the SAMSAT office, so it is very possible if there are still deficiencies in its operation. In the future, we hope that the quality of the online network system and computer capacity will be further improved."
(Interview on October 17, 2022)

Work Environment

The obstacle faced by employees at the Karangasem Regency SAMSAT office is the work environment. In this study, the work environment in question is a non-physical work environment, where this environment concerns the relationship between colleagues in the SAMSAT office of Karangasem Regency. The obstacle that is felt in the work environment is the existence of seniority carried out by employees who are more senior and are classified as ASN. Usually, these employees will give more orders, commit fraud, and be arbitrary towards junior employees still in the non-ASN class.

Based on the results of an interview conducted with Mrs. Ayu Depiani as non-ASN service staff at the Karangasem Regency SAMSAT office which stated:

"Seniority in the work environment is a public secret. This condition is not only experienced by us at the SAMSAT office, but employees at other offices also experience the same thing. Usually, senior employees will order to buy food, order to help with work that is not our job, and many others. Conditions like this sometimes make us as contract employees feel uncomfortable in a work environment like this, so that sometimes employee performance decreases."
(Interview on November 8, 2022)

Based on the results of an interview conducted with Mr. Gde Angga Putra Sutanjaya, S.Pd., M.Pd, as a billing staff at the Karangasem Regency SAMSAT office which stated:

"The obstacle that I feel the most and that affects my performance is that senior employees often exchange or order non-ASN employees to carry out mobile SAMSAT services to remote villages continuously, even though the mobile SAMSAT service schedule should be carried out by all staff alternately every day. Employees often feel unfair about this, so the work situation is not good and has an impact on employee performance."
(Interview on October 31, 2022)

Based on the results of interviews conducted with Mrs. Komang Dian Aprilyani as an administrative staff at the Karangasem Regency SAMSAT office which stated:

"There aren't that many obstacles that affect my performance, but there are things that are currently making

my work situation a bit uncomfortable. This is due to the unfair treatment of senior employees or contract employees in the Karangasem District SAMSAT office. Often seniors commit fraud in the distribution of tasks to their juniors. Usually, jobs that require us to go into the field will be handed over to junior or non-ASN employees."
(Interview on November 4, 2022)

Lack of Training

Lack of training is one of the obstacles faced by employees of the Karangasem Regency SAMSAT office in improving public service performance outcomes. Lack of training related to the use of online applications such as SAMSAT Online, e-SAMSAT, and other online applications has an impact on the performance of employees, especially employees who are not well versed in technology.

Based on the results of an interview conducted with Mrs. Ayu Depiani as a service staff at the Karangasem Regency SAMSAT office which stated:

"Based on my personal experience, training related to online-based service systems really needs to be done. In this condition, many employees, including myself, were shocked by this new innovation. I, who is a little familiar with technology, must learn to use this application again if employees who are blind with technology certainly really need in-depth training."
(Interview on November 5, 2022)

This statement is in line with the results of an interview conducted with Mr. Kadek Indra Kusuma as, an administrative staff who stated:

"For decades, I have worked in the SAMSAT office, I am used to doing services using a manual system. Then in this era, we were forced to get out of our comfort zone by providing services using an online system. This condition is certainly an obstacle for me and several other colleagues who are not well versed in technology, so this training needs to be carried out to improve the performance of employees at the Karangasem Regency SAMSAT office."
(Interview on November 10, 2022)

This statement is in line with the results of an interview conducted with Ms. Gusti Agung Ayu Cipta Dewi, SE., MAP as the Head of the UPTD SAMSAT Karangasem Regency which stated:

"Obstacles related to the lack of training, I admit, occurred at the Karangasem Regency SAMSAT office. The employees also complained to me about not being ready to provide services with the online system because they did not know the technology well. But in this situation, I will try to hold discussions with the center and employees on how to overcome these problems so that they do not become an

obstacle to the service performance of employees at the Karangasem Regency SAMSAT office.”
(Interview on October 17, 2022)

3.3. Solutions for Achieving Public Service Performance at the Karangasem District SAMSAT Office

3.3.1. Reward and Punishment

In improving the quality of service and performance of employees. The SAMSAT office of Karangasem Regency will provide rewards (awards) for employees who excel and punishment (sanctions) for service actors who have made mistakes that are detrimental to the organization. Rewards and punishments will be carried out starting in December 2022, every Mother's Day celebration held once a year. The purpose of the reward is to serve as a method to motivate employees to improve their performance and achievements. Rewards are given to make employees more active in their efforts to improve or improve the performance that has been achieved. Giving punishment to employees at the SAMSAT office is carried out when the mistake is fatal and has made a mistake more than 1 time. If the error is still mild, then only a warning or warning is given.

Based on the results of an interview conducted with Mrs. Gusti Agung Ayu Cipta Dewi, SE., MAP as the Head of UPTD SAMSAT Karangasem who stated:

“Every year, there are rewards given by the head office to SAMSAT offices throughout Bali that have the best performance in their services. The assessment will be carried out for 1 month by the central team to determine who is entitled to receive the award. This is an opportunity for employees to improve service performance to win the award actively. Last year we lost to Buleleng Regency, which won the best SAMSAT service performance in the province of Bali. Hopefully, this year, the Karangasem Regency SAMSAT office can excel from other Regencies. But this year, we plan to do a special event on Mother's Day on December 22nd. This event aims to provide rewards for employees whose performance is good in serving the community; apart from that, there will be other nominations such as employees who are disciplined to arrive the earliest, employees who are clean, employees who are friendly, and many other nominations. This event is expected to boost or motivate employees to improve their performance. In addition to awards, we also always provide warnings for employees who have problems.
(Interview on October 17, 2022)

The results of this interview are in line with the statement from Mrs. Ayu Depiani as a service staff who stated:

“Every year, our performance will be assessed by the central team to win the best SAMSAT office award in the Province of Bali. However, there are no rewards for employees at the Karangasem Regency SAMSAT office, only warnings or

punishments for employees who make serious or minor mistakes in service. However, during the monthly meeting at the end of last October, my boss said he would hold an event to hand over awards to employees who had good performance in the last 1 year; awards and prizes would later be given. If this event is actually carried out, it will certainly be a motivation for employees to win the award.”
(Interview on November 5, 2022)

The results of this interview are in line with the statement from Mrs. Komang Sariani as an administrative staff who stated:

“Awards are usually given by the head office once a year to the SAMSAT office, which has good performance in the Province of Bali. However, special awards for employees have not been implemented at the Karangasem Regency SAMSAT office. But this will be done every Mother's Day this year and before the turn of the new year. Awards will be given to employees who excelled and perform well in the last 1 year. Awards will also be given to employees with predetermined nominations. The employees certainly support this activity, and besides adding motivation to win, we also feel that our performance has been appreciated so far.
(Interview on November 7, 2022)

3.3.2. Training

Training is conducted for employees regularly to improve public service performance in the Karangasem Regency SAMSAT office. The results of the interviews said that the obstacle in achieving public service performance at the Karangasem Regency SAMSAT office was that some employees, especially the elderly, did not understand the use of online applications or online SAMSAT. With this training, it is hoped that it will solve the constraints of limited human resources.

Based on the results of an interview conducted with Mrs. Gusti Agung Ayu Cipta Dewi, SE., MAP as the Head of UPTD SAMSAT Karangasem who said:

“The solution that I can come up with as a superior and I have coordinated with the team is that we agree to conduct regular training for employees in operating online-based services. We do this solution so that all employees can master online applications well and are able to perform services faster so that there are no more double tasks for employees who understand better how to operate the online SAMSAT application properly.”
(Interview on October 17, 2022)

This statement is in line with the results of an interview conducted with Mr. I Made Suprata, S.Sos., MAP as the head of the collection who said:

“Solutions that will be carried out to overcome the obstacles that our office is experiencing are training. Even though this

training can only be when we are new employees at the Karangasem Regency SAMSAT office, this training must be carried out not only when we first become employees but training is carried out regularly This training was carried out because currently all services use sophisticated information and technology and everything is online-based, of course, this training is needed so that employees are fluent in operating online applications properly.”
(Interview on October 27, 2022)

3.3.3. Evaluation

Evaluation is a form of a good solution to overcome obstacles encountered in achieving public service performance at the Karangasem District SAMSAT Office. Evaluation is carried out to determine the progress of employee performance in serving the public, the obstacles currently being faced in serving the public, and solutions to overcome these problems. Based on the results of interviews conducted with Mr. I Wayan Sujana, SE, as a service staff who stated:

“Evaluation meetings are held every 3 months or the fourth week in every 3 months to find out how far the SAMSAT target has been achieved, then evaluate what performance we need to improve. This meeting will need to be held once a month to explore further the obstacles faced by employees in service and others. Later, if there are problems in service, work environment, and others, a solution will be found through deliberations.”
(Interview on November 4, 2022)

The results of this interview are in line with the statement of Mr. Gede Budiana, SE, as the Head of Subdivision at the Karangasem Regency SAMSAT office, which stated:

“Evaluation meetings are held routinely in the fourth week every 3 months. This meeting is held to evaluate the performance of employees, to evaluate the actual achievement target, and to evaluate the development of services that occur outside and within the office, such as mobile SAMSAT and many others. But in this case, there are still obstacles that I heard from employees, maybe later we can do evaluations more often to overcome these obstacles.”
(Interview on November 3, 2022)

The results of this interview were confirmed by the statement of Mrs. Gusti Agung Ayu Cipta Dewi, SE., MAP, as the Head of UPTD SAMSAT Karangasem, which stated:

“Evaluation meetings are a method that we can use to determine the best alternative in making decisions. Evaluation is also carried out so that the results we obtain are in accordance with the initial goals that we have compiled. In this case, the actual achievement target must increase every year because this is the responsibility given by the Governor of Bali. From the results of the evaluation

meeting, which is held every 3 months, we can overcome the problems we are facing and find out how far we have achieved, making it easier for us to monitor services. Currently, I plan to carry out periodic evaluations and more often to listen to complaints from employees and the public in service.”
(Interview on October 17, 2022)

From the results of observations, interviews and documentation, it can be seen that over the past 5 years, the realization of the Karangasem Regency SAMSAT office has exceeded the target set. Success in exceeding the specified achievement targets results from the performance of employees who serve the public optimally. Maximum performance will certainly produce good achievement targets. According to the results of previous research conducted by Suyeno (2019) stated that performance results have a positive and significant effect on employee performance. Ismiyarto (2017) also states that the achievement of work results obtained by a public service organization describes the extent to which employees have carried out their main duties so that they can provide the maximum results set by the group or institution.

These results are comparable to the results of previous research conducted by Sutarto (2022), which stated that boredom and boredom are things employees often experience in an organization due to repetitive workloads. This saturation also affects the performance of employees in performing services. Sutisnawati (2021) states that several factors cause burnout to occur, namely the workload that is too large and not comparable between work and workers so, which can reduce employee performance or performance. Kurniawan (2021) states that motivation is a supporting factor for employees in improving public service performance. The results of this study are also comparable to the theory from Mangkunegara in Erri (2021), which states that motivation is one of the factors that influence performance. Then these results are also comparable to the theory from Wibowo (2018), which states one of the performance indicators is motivation, where a manager must facilitate motivation to employees with incentives in the form of money, giving recognition, setting challenging goals, setting affordable standards, asking for feedback, giving freedom doing work including time doing work, providing necessary resources and eliminating actions that disintegrate. These results are confirmed by previous research conducted by Hardiyansyah (2020), which states that the human resources of apparatus or officers who perform services greatly influence the performance of public services, then in the constraints of limited human resources related to the use of online-based services which causes employees to work together in helping other employees who are less familiar with the online system.

The results of this study are in line with the wording of article 6 of Law No. 25 of 2009, which states that coaching or training must be carried out routinely for public service providers so that they can evaluate the extent of progress in serving the public. This training can also be used to overcome multitasking with the help of employees who are more proficient in technology and those who are less proficient in technology so that there is no violation of article 14 of Law No. 25 of 2009, which reads that public service providers are prohibited from carrying out or carrying out tasks excessively and are not their obligations. These results are also comparable to previous research conducted by Laing (2021), which stated that training affects employee performance in serving the community.

4. Conclusion

Based on the results of observations, interviews and documentation that researchers have carried out, the results of this study can be concluded as follows. The performance of public services at the Karangasem Regency SAMSAT office has been good. The thing that underlies these results is because the employees of the Karangasem Regency SAMSAT office have succeeded in achieving the achievement targets set by the center. Obstacles experienced in achieving public service performance at the Karangasem Regency SAMSAT office are divided into 2, namely internal (internal) and external (external) constraints. The internal obstacle experienced by employees at the Karangasem

Regency SAMSAT office is a feeling of boredom because of the heavy workload and monotonous work with the same routine every day. The next internal obstacle is the lack of motivation, so employees do not feel the urge to improve service performance.

Furthermore, external constraints limit human resources because many employees still do not master technology in providing services. Another obstacle is the inadequate facilities and infrastructure, such as network and computer capacity for services. Furthermore, a work environment that is not conducive due to seniority and a sense of unfairness between the treatment of senior employees to junior employees is also an obstacle to achieving performance. The last obstacle is the lack of training conducted in maximizing services using an online-based system. The solution for achieving performance at the Karangasem Regency SAMSAT office is to conduct training for employees who lack the technology and are not optimal at using the SAMSAT Online application. The second solution is to provide rewards for employees who give good performance and punishment for employees who commit violations. This is a motivation or encouragement so that employees can improve service performance. The final solution is to carry out periodic evaluations to assess, compare, and find out how far the realization target has been achieved, how services are provided to the community, and what problems are being faced by employees in the work and service environment.

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