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The Quality of Public Services on One Roof System (SAMSAT) of Banten Province

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Abstract: One Roof System, as one of the administrative services in Banten Province, was created to accommodate the community's needs for good public services. The one roof system office is required to always improve its performance to achieve excellent service while at the same time providing satisfaction to the community. Based on this, the measurement of community satisfaction is something that the one roof system Office needs to do. This study aims to determine the quality of public services in 8 one roof system offices in Banten Province as measured by the Community Satisfaction Index (IKM) and analyze the quality of One Roof System services in Banten Province. This study used mixed-method research. Data were obtained through questionnaires, observation, and documentation. The sample was 240 people, which is determined by the quota sampling technique. The results showed that quantitatively, the quality of public services at 8 one roof system offices in Banten Province based on the Community Satisfaction Index reached 75.66, which qualitatively was categorized as good. Although it has been categorized as good, several elements need serious attention from the ten elements assessed, namely service time, service fees, officer behavior, complaint handling, and supporting elements. Improvements in service improvement are carried out by paying online taxes through the Samsat Banten Hebat (SAMBAT) application, but it was still not optimal, constrained by the quality of human resources and the creation of digital culture.

Keywords: quality; One Roof System (SAMSAT); community satisfaction

1. Introduction

Improving public services is currently a community demand in line with increasing needs and the complexity of developing problems, making the government a much-needed party to accommodate the community's interests so that they are fulfilled properly. The quality of good public services is positively correlated with community satisfaction (Duriat & Vaughan, 2020).

Currently, public services cannot be separated from New Public Management (NPM), which can be regarded as a new issue in public sector management, adopting the workings of the private sector. It is nothing but to create efficiency and effectiveness in the performance of public services in the regions, which can make social welfare (Mahmudi, 2003). But the reality is much different from the theory. Although it has been applied in several public sector services, the concept of service is not necessarily practical. This has been proven in several studies, including research conducted by Jati (2011), who found that the practice of collusion and manipulation still characterized the approach of implementing NPM in the Yogyakarta Samsat Office. The absence of qualified human resources also causes the one-roof system of public services to be full of brokering practices that offer a faster tax payment process to the community and limited public access to services. Research related to the effectiveness of one roof system services conducted by Ulfa (2016) also found the limited-service time provided by the one roof system in Mojokerto. In addition, the one-roof system innovation carried out through the online system cannot automatically increase the number of taxpayers. Then, Rahayuningsih et al. (2018) concluded that although the quality of public services provided was categorized as good, several elements needed extreme attention, namely the information element, complaint handling, service officer behavior, service time, and supporting elements.

A study conducted by Ali et al. (2019) suggests that the one-roof system service is carried out directly, such as implementing the one-roof system around. The program has proven to increase the number of taxpayers in Mataram City over the last two years. Furthermore, in addition to motor vehicle tax services through the one roof system. The research on the causes of public compliance in paying income taxes conducted by Nahumury et al. concluded that tax sanctions did not affect paying income taxes. Likewise, the information media provided is also not able to increase compliance. Meanwhile, tax compliance positively correlates with trust in the apparatus, which is measured in terms of integrity, competence, consistency, loyalty, and openness (Nahumury et al., 2018).

Presidential Regulation No. 5 of 2015 concerning the Implementation of the One Roof System for Motorized Vehicles explains that Samsat aims to provide registration and identification services for motorized vehicles, payment of taxes on motorized vehicles, and mandatory donations of funds for traffic accidents and road transportation in an integrated and coordinated manner in a fast, precise, transparent, accountable manner. And informative. In Banten Province itself, the one-roof system service is under the Integrated Service Unit (UPT), which the community has used to carry out new (first) motor vehicle registration services, ratification of Vehicle Registration Certificate (STNK) every year (motor vehicle tax), renewal Vehicle Registration Certificate after 5 (five) years, as well as registration of mutated vehicles such as changing the name or owner, changing the engine, changing the color of the vehicle, changing the function/shape, and moving out of the area.

Based on Statistics Indonesia data, in 2020, the number of motorized vehicles in Banten Province reached 4.5 million. Each year also has a significant increase in motorized vehicles, reaching more than 100 thousand units (Badan Pusat Statistik Provinsi Banten, 2020). The increase in vehicles allows regions to increase local revenue (PAD) because the motor vehicle tax is a regional tax that contributes to local revenue (Rohyana & Maryana, 2021). Motor Vehicle Tax and Motor Vehicle Transfer Fee (BBNKB) are the main contributors to Banten's local revenue (Wildan, 2020). A

large number of motorized vehicles in Banten Province is a challenge to provide good service to people who use the one roof system.

In implementing public services, the Indonesian Ombudsman, based on the 2015 public service standard compliance assessment, categorizes Banten Province in the red zone, ranking 29 out of 33 provinces with a score of 19.47. However, in 2018 Banten managed to occupy the green zone of public services, which means it has high compliance from 50 administrative service products with a score of 80.74 (bantenprov.go.id, 2018). However, some areas, such as Tangerang Regency, South Tangerang City, and Serang City, are still in the yellow zone. The components that are most frequently violated are mainly related to the right of the community to obtain clear information and services for users with special needs (Ombudsman Republik Indonesia, 2018).

The conditions in the one roof system office in Banten Province are not much different from the condition of public services as described from the research results above, where there are still some problems regarding the performance of public services. In order to determine whether the service provided is good or bad, it is necessary to measure it through the Community Satisfaction Index in all aspects of the service. Concerning the description above, this study aims to: (1) determine the quality of one roof system public services in Banten Province through the measurement of the Community Satisfaction Index (IKM), and (2) analyze the quality of one roof system services in Banten Province.

2. Methods

The research was carried out in 8 SAMSAT offices in the Banten Province, namely Cilegon City, Serang City, Pandeglang, Rangkasbitung, Cikande, Cikokol, Serpong, and Ciputat. The research method used is Mixed Method Research which combines quantitative and qualitative methods (Masrizal, 2011). Data was collected through questionnaires which were distributed to several randomly selected respondents. The number of samples is 240 people who are determined by the quota sampling technique.

The data analysis was divided into two, namely descriptive data analysis and analysis of the calculation of the Community Satisfaction Index (IKM), which refers to the Regulation of the Minister of Administrative Reform and Bureaucratic Reform Number 16 of 2014 concerning Guidelines for Community Satisfaction Surveys (there are nine dimensions of public services) and the Decree of the Minister of Regulation Minister of State Apparatus Empowerment Number 25 of 2004 concerning guidelines for measuring the Community Satisfaction Index.

3. Results and Discussion

3.1. Respondent Profile

This study identified respondents based on the type of service accessed, gender, marital status, age, education level, type of work, and income.

As shown in Figure 1, it is generally identified that most service users access the Motor Vehicle Tax (39%) and Vehicle Registration Certificate (38%). When viewed from gender, most of the respondents are male, approximately 80%. This figure correlates with the respondents' marital status, most of whom (80%) have been and/or have been married, as well as the age of the respondents, most of whom (87%) are over 25 years old.

Based on Figure 2, the education level of the respondents who access the services at the one roof system office is mostly people with upper secondary education, which reaches 48%. On the other hand, there were only approximately 31% of service users with higher education. At the same time, the rest have junior high school education until they have not or have not finished elementary school. Meanwhile, when viewed from the occupation, most of the respondents are private employees (46%) and

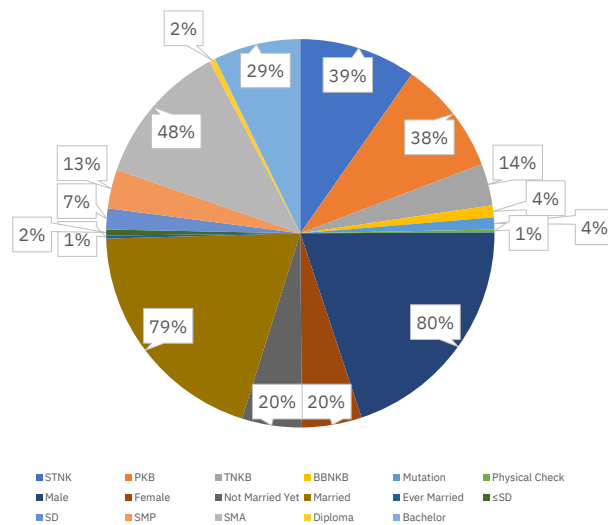


Figure 1. Respondents by Variety of Services Accessed, Gender, Marital Status, and Age

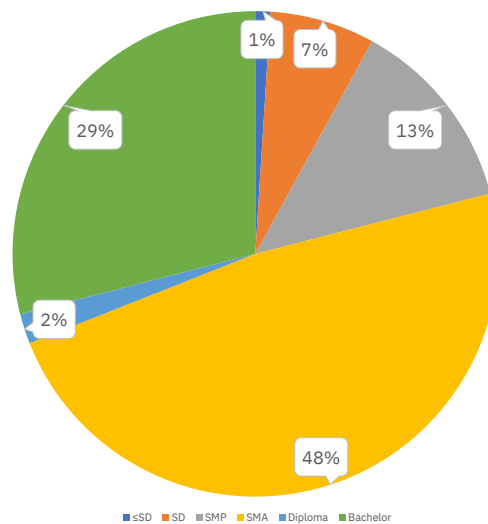


Figure 2. Respondents Based on Education

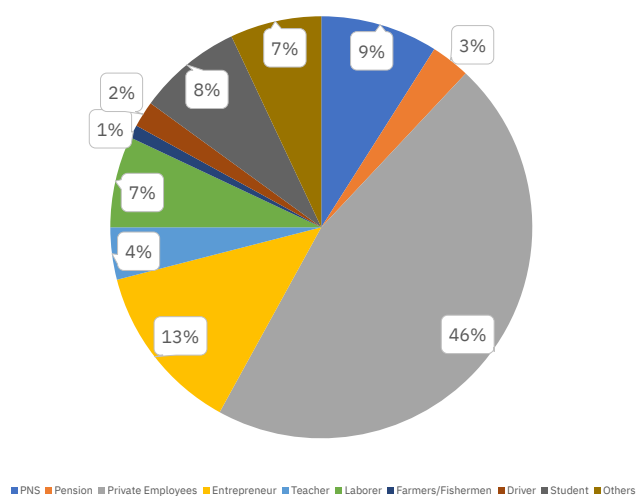


Figure 3. Respondents by Occupation

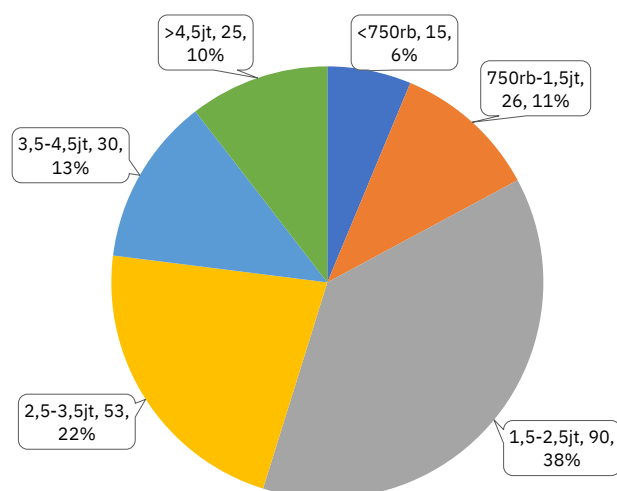


Figure 4. Respondents by Income

entrepreneurs (13%); the rest are scattered in various types of work, as described in Figure 3.

In terms of income (Figure 4), most respondents belong to the lower middle class with an income level of less than Rp3.5 million per month, which was approximately 77%. Only about 23% of service users at the one system office earn more than IDR 3.5 million per month.

3.2. Community Satisfaction Index (IKM) on One Roof System in Banten Province

In general, public satisfaction with public services in all one roof system offices has been categorized as good, as shown in Figure 5. However, several elements need serious attention, namely service time, service fees, officer behavior, complaint handling, and supporting elements (Figure 6).

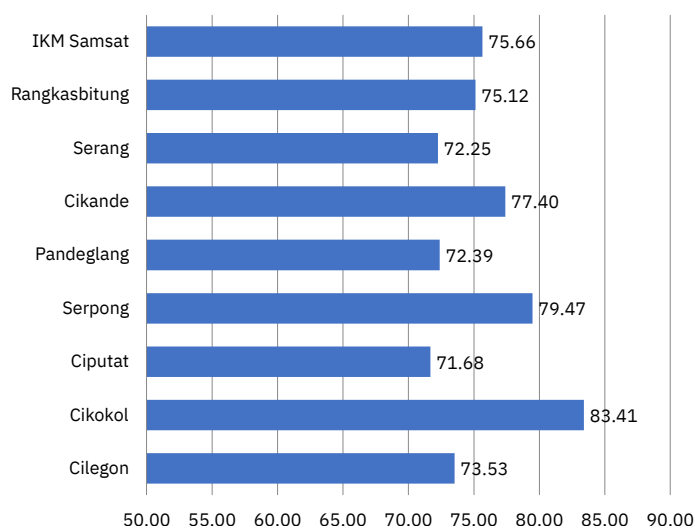


Figure 5. Value of Community Satisfaction Index Between One Roof System Respondents by Income

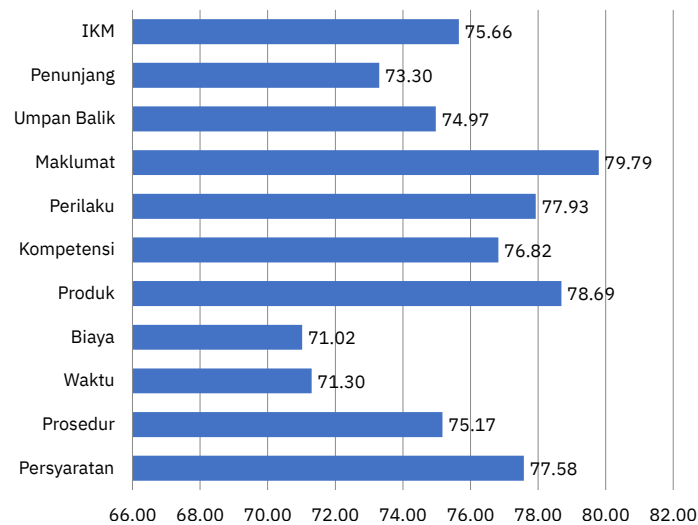


Figure 6. Service Elements

3.2.1.SAMSAT Office of Cilegon City

The one roof system office of Cilegon has a Community Satisfaction Index value of 73.53. Although all of the elements assessed were categorized as good, namely with an index between 62.51-81.25, more attention seems to be given to several elements whose performance is far below the average of the Community Satisfaction Index. The elements in question are elements of service procedures whose satisfaction is only 69.44; service cost element with the satisfaction of 70.83; the element of service time with satisfaction of 71.25; as well as supporting elements with the lowest satisfaction index of 67.38 (Figure 7).

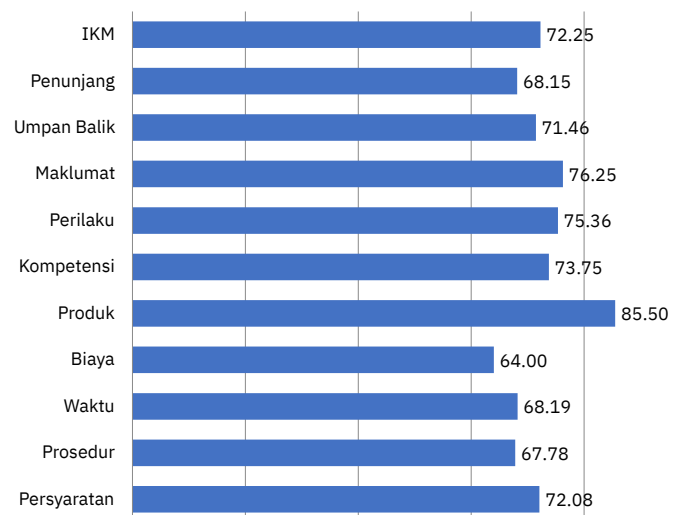


Figure 7. Community Satisfaction Index on Samsat Cilegon

3.2.2.SAMSAT Office of Serang City

Even though the one roof system office of Serang City was categorized as good with an index of 72.25, some elements of its performance are far below the average Community Satisfaction Index. The elements in question are elements of service procedures whose satisfaction is only 67.78; element of service time with satisfaction of 68.19; elements of complaint handling (71.46); the supporting element with an index of 68.15, and the service cost element with the lowest satisfaction index of 64.00 (Figure 8).

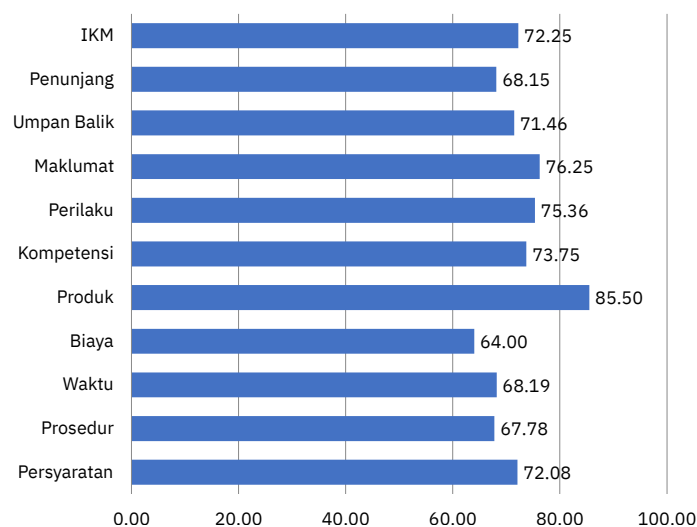


Figure 8. Community Satisfaction Index on SAMSAT Serang City

3.2.3.SAMSAT Office of Pandeglang

Public satisfaction with public services at the Pandeglang Samsat office (Figure 9) has been categorized as good, with an index of 72.39. However, there are several elements whose satisfaction is far below the average of the Community Satisfaction Index, namely: service cost element with the satisfaction of 71.83; service time of 71.81; service products (71.00); handling of complaints (70.63); service notices (70.42); as well as supporting elements with the lowest satisfaction index, namely 70.19.

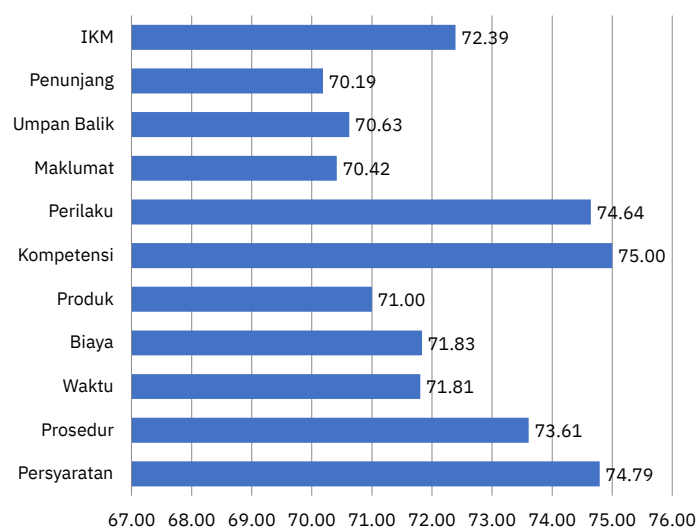


Figure 9. Community Satisfaction Index on SAMSAT Pandeglang

3.2.4.SAMSAT Office of Rangkasbitung

Public satisfaction with public services at the Rangkasbitung one roof system office (Figure 10) is categorized as good with an index of 75.12. However, there are several elements whose satisfaction is far below the average of the Community Satisfaction Index, including the element of service time with the lowest satisfaction index of 69.03; service cost element with the satisfaction of 72.67; elements of service products with an index of 73.83; the element of service officer competence is 72.71; the element of complaint handling is 69.38, and supporting elements with an index of 69.81.

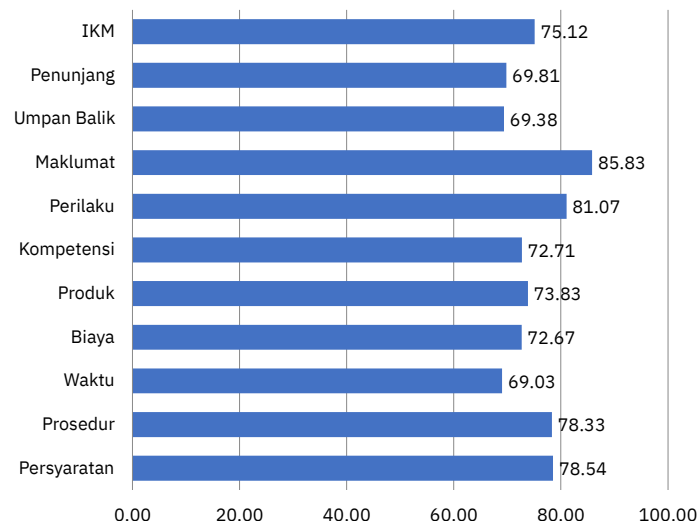


Figure 10. Community Satisfaction Index on SAMSAT Rangkasbitung

3.2.5.SAMSAT Office of Cikande

At the Cikande Samsat Office, public satisfaction with public services is categorized as good with an index of 77.40. However, several improvement efforts seem to be given to several elements whose satisfaction is far below the average of the Community Satisfaction Index, namely the service procedure element with a satisfaction level of 77.22; the element of service time with a satisfaction index of 72.08; elements of service announcements with the satisfaction of 75.00; the element of complaint handling is 73.13, and the element of service costs with the lowest satisfaction index is 70.50 (Figure 11).

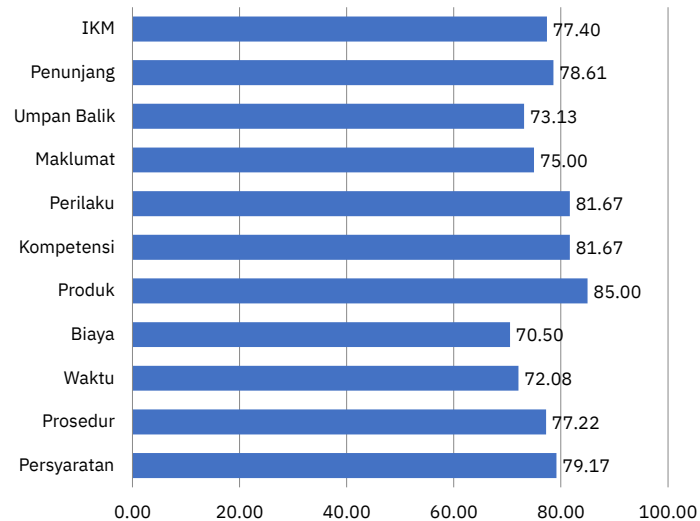
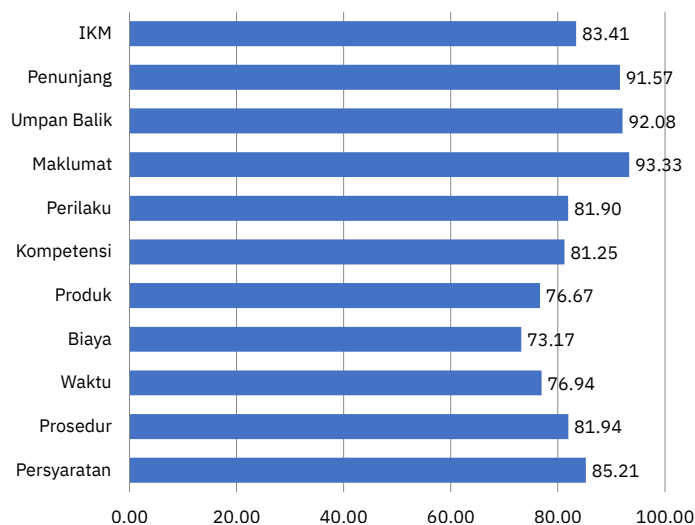


Figure 11. Community Satisfaction Index on SAMSAT Cikande

3.2.6.SAMSAT Office of Cikokol

At the Cikokol Samsat office, although it was categorized as very good with an index of 83.41. However, several improvement efforts seem to be given to several elements whose satisfaction is far below the average of the Community Satisfaction Index, namely the service procedure element with a satisfaction level of 81.94; the element of service time with a satisfaction index of 76.94; service cost element with the satisfaction of 73.17; service product elements with the satisfaction of 76.67; the element of service officer competence 81.25; and behavioral elements of service personnel 81.90 (Figure 12).

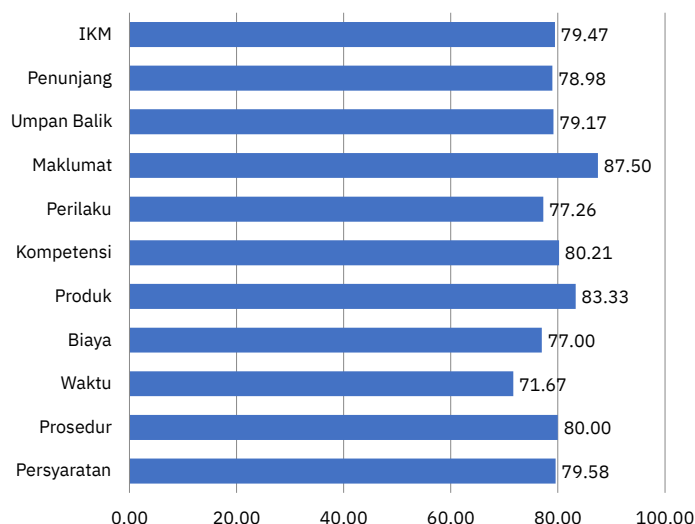
Figure 12. Community Satisfaction Index on Samsat Cikokol



3.2.7.SAMSAT Office of Serpong

Based on the analysis of public satisfaction with public services at the Serpong Samsat office, it is categorized as good with an index of 79.47. However, there are several elements whose satisfaction is far below the average of the Community Satisfaction Index, namely: the element of service time with a satisfaction index of 77.00; service costs with the satisfaction of 73.17; behavior of service officers with the satisfaction of 77.26; handling of complaints 79.17; and service support elements 78.98 (Figure 13).

Figure 13. Community Satisfaction Index on Samsat Serpong



3.2.8.SAMSAT Office of Ciputat

Furthermore, the Ciputat Samsat office (Figure 14), although it is categorized as good with an index of 71.68, there are several elements whose satisfaction is far below the average of the Community Satisfaction Index, namely: the element of service time with a satisfaction index of 69.44; service costs with the satisfaction of 68.17; handling complaints 68.75, and service support elements 61.67.

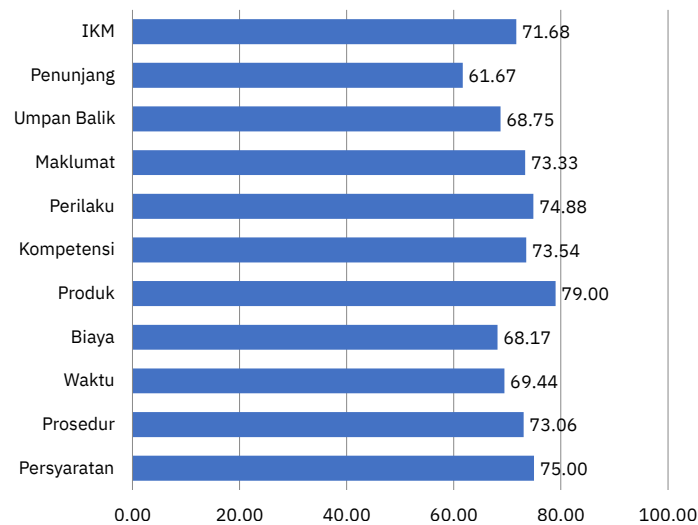


Figure 14. Community Satisfaction Index on Samsat Ciputat

3.3. Analysis of One Roof System Service Quality in Banten Province

Based on the results of a survey conducted by looking at ten dimensions or service elements, including requirements, procedures, service time, costs/tariffs, product specifications, types of services, implementing competencies, implementing behavior, service announcements, handling complaints, and supporting elements that include facilities and infrastructure to support public services. Overall, from 8 One Roof System services in Banten Province, five dimensions or elements repeatedly appear as parts that need attention. This is because these five elements get the predicate of community satisfaction which is relatively low. The five elements consist of: (1) service time; (2) service fee; (3) officer behavior; (4) complaint handling; and (5) support.

The low satisfaction predicate is caused by several reasons, for example, on the element of service time. Users highlighted the existence of "unofficial procedures" by "insiders" serving brokers, service bureaus, or certain individuals. The existence of this "unofficial procedure" makes the service time relatively long because those who go through this access are prioritized for the service process. The existence of such brokering practices can erode the public's sense of trust in the services provided by the government and indirectly have an impact on motor vehicle tax revenues (Sakir et al., 2021).

In addition, on the element of service costs, complaints about service costs arise mainly related to additional costs that must be incurred to speed up the service process. This additional fee can be considered illegal levies, namely an unofficial form of levies with no legal basis. At the same time, the costs that must be paid formally are relatively uncomplaining, although in general, service users highlight the issue of service quality which is considered not to meet expectations. On the other hand, few service users refer to the phenomenon of illegal fees as a common behavior. Moreover, this is considered to get around the waiting time that is too long. It is not surprising if there is an assumption that the problem of illegal levies in the one roof system, including the Driving License Administration Unit, is considered going on for decades. However, until now, there has been no significant change felt by the community (Ibrahim, 2021).

Besides the time and cost of service, users also highlight the behavior of service personnel. The behavior in question is mainly related to hospitality, appearance, speech, and non-discriminatory attitude in providing services. Complaints related to this behavior tend to increase at certain moments, for example, when the number of service users increases significantly. For example, this is experienced by the taxpayer community in carrying out physical vehicle check services at the Cikokol one roof

system of Tangerang City when taking care of Motor Vehicle Taxes. Taxpayers feel they are not being served well by swiping the frame number of their vehicles. The service provider later recognized that the behavior was not following the Service Standard Operating Procedure (Tangerang Ekspres, 2020).

It is similar to handling complaints that are generally complained of because there are no separate officers or units that specifically handle these needs. Complaints from service recipients are an important part, especially for government agencies. This is because complaints help improve the work program carried out by the government (Makaenas et al., 2021). Although the actual number of complaints is not too much, the handling is slow and does not match the users' expectations, and it will form an image of a service that is less responsive. One roof system officer also needs to increase service time speed by evaluating each service process at each table and service officer (Ferza et al., 2019; Wahyudi, 2016). Nevertheless, the improvement of the complaint service began to be carried out by the one roof system. For example, what was done by SAMSAT Kelapa Dua, Tangerang Regency. They provide contact service for complaints, including receiving criticism and suggestions from the public as service users (Shodik, 2021).

While complaints related to service support elements, service users are more concerned with the cleanliness and comfort aspects of the service provider agency's environment. However, these two aspects are the responsibility of officers and public service providers, and service users. However, considering that the cleanliness and comfort of the environment are formally related to public services, service users complain about the responsibility of the organizers. Because one of the implementations of the primary service is regarding the cleanliness and sanitation of the environment where the service facilities must always be guaranteed through the implementation of routine hygiene and control of adequate waste/dirt disposal facilities according to the interests of the community (Wahdania et al., 2015). Moreover, according to Muhammad Azmi, this aspect is part of the influence of service quality in public sector performance management (Azmi, 2018). Therefore, it is necessary to pay attention to the cleanliness and comfort of the service provider's environment.

In many cases, complaints about cleanliness and environmental comfort occur in many agencies that do not use or have special cleaners, who are tasked with keeping the environment clean during service time. It is different with institutions that have or hire special cleaning services. Problems related to environmental cleanliness and comfort do not appear and are often complained about by service users. The whole problem above theoretically can be identified as part of the characteristics of a prismatic society, as stated by Riggs (1965). This is still relevant to be used to examine the face of public services in Banten Province. The purpose of the prismatic society is a condition of society (both service providers and users) facing a clash between old and new values. These new values cannot be perfectly adopted both in the structure and in the organizational culture. As a result, the bureaucracy, for example, still carries out the old character, which tends to be feudalistic, wasteful, and corrupt even though it has adopted new values structurally.

However, previously the Banten Provincial Government has promulgated Regional Regulation Number 11 of 2011 concerning Public Services as a manifestation of the implementation of Law Number 25 of 2009 concerning Public Services. This is an effort to realize good governance and build the speed of public services to the community. However, its implementation is still not following public service standards. This is the result of the evaluation of the Ombudsman of the Republic of Indonesia (kabar6.com, 2019). This condition can affect taxpayer compliance by the public because they will be obedient to pay taxes if the government performs its function as a state apparatus properly. This is in line with the findings of (Nahumury et al., 2018), which states, the thing that can affect taxpayer compliance is the government is carrying out its functions properly. Competent government means having clear

accountability in using Annual Tax Return, leading to increased tax compliance. Thus, it takes the commitment of every work tool to improve the required service.

3.3.1. Fixing Service

The Banten Provincial Government seeks to increase Local Revenue (PAD), one of which is by maximizing local tax payment services, especially Motor Vehicle Taxes (PKB) and Motor Vehicle Transfer Fees (BBNKB). One of these efforts is optimizing the one-roof system service (TitikNOL, 2020). The existence of a one roof system is important for increasing Local Revenue in Banten Province. The reason is, according to research Budiarto (2017), Banten Province local revenue from 2013-2016 local taxes contributed an average of 95.5%. From the regional tax component, as much as 41% is supported by the Customs for Transfer of Names for Motor Vehicles (BBNKB). In addition, as much as 34% was contributed from the Motor Vehicle Tax (PKB).

To increase revenue, the current Banten Provincial Government is getting better and is starting to improve in public services. One of them is through online tax payments by launching the Samsat Banten Hebat (Sambat) application. It is one of the responses to make it easier for the community during a pandemic so that they can get access to services quickly, precisely, and practically, transparently, and accountably through the process of online tax payment services (Dami, 2020). One of these applications provides services related to ratifying the Vehicle Registration Certificate (STNK) through non-cash payments. That way, service users do not need to come directly to the office. In addition to avoiding crowds during a pandemic, it also prevents brokers and accuracy in calculations (Setyoko et al., 2021).

On the other hand, improvements are needed considering that in 2019 the one roof system became one of the services that received a public service report card from the Ministry of Administrative Reform and Bureaucratic Reform with an index of 2.45 (out of a scale of 5), which means it is included in the 'enough' category with an index of 2.45 (out of 5). notes. To improve and improve public services, the Banten Provincial Government is asked to pay attention to six aspects of the assessment. These aspects are service policies, professionalism of human resources, facilities and infrastructure, public service information systems, consultations and complaints, and the creation of innovations (panrb, 2020).

3.3.2. Human Resources and Transformation of Public Services

The improvement of public services cannot be separated from the role of professional human resources. The study results show that although community satisfaction can be concluded as good, it is not maximal enough. Several research locations show that the service procedure satisfaction survey results are still in the 60s, while the service time is still at 70. This means that the community is not fully satisfied. Whereas as a public institution, the government should manage the reciprocal relationships between the community and the government through public services. Maintaining these relationships is very important to improve the quality and satisfaction of people in the public sector (Rhee & Rha, 2009). Good reciprocal relationships can occur when human resources are qualified. Services that have not been maximized indicate that human resources cannot yet carry out the given authority and responsibility. In general, these abilities can be called professional. Professionalism is reliability and expertise in carrying out tasks so that they are carried out with high quality, on-time, carefully, and with procedures that are easy to understand and follow by customers (Aisyah et al., 2017).

Human resource expertise can also be demonstrated by utilizing technological developments to facilitate services, especially now that the government emphasizes the reform of public services through information technology. In this regard, the government also emphasizes simplifying and improving the quality of human resources for the apparatus and reforming governance. This is done so that public services are not only to serve but also to demand speed. Along with the progress of the

times, during an increasingly heterogeneous society, the quality of public services has become a spotlight directed at the government bureaucracy (Cahyarini, 2021). Even though the government has improved services by utilizing technology as in the Banten Provincial government above, in practice, not a few residents have difficulty accessing digital-based services. One of them is because the machine is not working.

For example, some time ago, the service at one roof system Cilegon City experienced disruption. This disturbance is because the online system at the center is reportedly experiencing an error (Nahrul, 2018). It is similar to the Cikokol Samsat Technical Implementation Unit, which had experienced offline. According to the Head of the Technical Implementation Unit of Samsat, this was due to the damage to the fiber-optic network. It causes service interruption (Cnnbanten.id, 2019). Not only in every Technical Implementation Unit, but the residents of Banten E-Samsat Service through the Sambat application have also complained. Because it was not accessible (Anwar, 2020), as a result, some residents feel that the use of digital services is meaningless. For example, the online one roof system counter for 3 Provinces at the Joint Samsat Office in Serpong was deserted. The two existing counters do not look as frenetic as the manual payment counters. Even though they have implemented an online payment system, residents of three sub-districts of Setu, Serpong, and North Serpong in South Tangerang City, in fact, still prefer to pay Motor Vehicle Tax (PKB) directly or manually (Kiom, 2017). Another example outside Banten is the payment of motor vehicle tax (PKB) through the National Online Samsat application in DKI Jakarta, which had problems. Not a few people complain that they cannot access the application; some say since July 2020 (kumparanOTO, 2020).

Some of the facts above show that the acceleration of government from conventional to digital-based is still not optimal. Some public service sectors, such as one-roof system services, can switch, but few are running in place. The obstacles experienced are the low quality of human resources and the lack of strategy in the local government. Even though the transformation of services during the Covid-19 pandemic is a must, one of them is to avoid the crowd (Harian Kompas, 2021). One of the constraint factors, as stated above, is because digital culture has not yet been created. Local government human resources do not yet understand the potential of using technology in realizing a more adaptive performance of the state civil apparatus. The acceleration of digital transformation has become a necessity, not because it has changed the way of working that is usually face-to-face or offline to online, which is more flexible. In the digitization process, it only moves the process manually into digital or applications. However, it has not led to digital culture in the organizational environment in creating business models or new workflows that can provide more benefits for organizations utilizing technology (Yugay, 2021).

3.4. Suggestions

In connection with several elements that need serious attention, namely the element of service time, service cost element, service officer behavior element, complaint handling element, and supporting element, to improve the quality of public services in the 8 Samsat Technical Implementation Units, several efforts need to be made as follows:

1. Improving the effectiveness of the socialization of service requirements and procedures clearly and openly through various media that the public can access. As well as the need to increase the speed of service by optimally utilizing information and communication technology, mobile services, and other service innovations;
2. Improving the quality of service that is commensurate with the number of service fees paid by service users; Transparency and accountability of service costs need to be improved by diversifying banking services, non-cash services, no tipping, and increasing supervision to prevent cash and non-cash transactions outside the official system;

3. Provide a clean and comfortable service environment for service users by improving various facilities used by service users while accessing services on the one roof system;
4. Provide information openly regarding the number of fees that the service user community must pay. In addition to the number of costs, disclosure of information regarding the details of costs is needed to provide public satisfaction with transparency indicators;
5. Service procedures are announced openly, for example, compiling Standard operating procedures for services, having banner stands regarding service flow/ procedures in the waiting room, providing an information desk with implementing officers or relations officers, making leaflets related to service procedures so that the level of community satisfaction increases. Utilization of information and communication technology to proactively and interactively handle complaints from service users in real time;
6. On the element of service time, attention needs to be focused on efforts to improve the punctuality of service hours, service times that are on time (no delays), officers who are always on standby at the service area, service quality according to standards and according to appointments, and short waiting times. Increase the speed of service time by evaluating each service process at each table and service officer. Takhan, namely, it is also necessary to improve the quality of service products by reducing the number of complaints, reducing errors in service products, and reducing cases of lost files and delays in service completion;
7. Facilitate if citizens want to provide input, suggestions, or complaints related to local tax services. The Samsat office and the community need to work together and appreciate citizens who are highly aware of paying local taxes. This can be done through the availability of suggestion boxes, call centers, or Short Message Service centers managed by the Samsat Office and accessed by the public. It can also be done using the official website owned and managed by the Samsat Office;
8. Improvements to various service support facilities need to be made to increase the comfort of service users. At the same time, service innovation is needed to prevent service buildup in the Samsat office, which can cause inconvenience to service users when there is an overload.

4. Conclusion

This study indicates that the quality of public services provided by RSUD Banten based on the Community Satisfaction Index quantitatively reached 75.71, which qualitatively was categorized as good. However, five elements with relatively low values need attention. These include service time, service fees, officer behavior, complaint handling, and supporting elements.

Improvements in service improvement are carried out by paying online taxes through the Sambat application. However, the acceleration of government from conventional to digital-based is still not optimal, constrained by the quality of human resources and the absence of digital culture.

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