An Analysis Of Service Quality at The Samsat Office of Nabire Regency, Papua Province, Indonesia.

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ABSTRACT

This research aims to examine the quality of the services of the Samsat Office (Vehicle Document Registration Center) of Nabire Regency, Papua Province, the obstacles encountered in the service provision, and the efforts to tackle such obstacles. A mix of qualitative and quantitative methods was employed in conjunction to a descriptive approach. Research data were collected through interviews, questionnaire distribution, observation, and documentation, and they were analyzed through data reduction, data presentation and conclusion drawing, and SERVQUAL analysis. The informants recruited in this research were taxpayers as the customers of the services as well as the officials and officers of the Samsat Office of Nabire as the providers of the services. The analysis of the service quality rendered by the Samsat Office of Nabire Regency, Papua Province, that involved measurement of service dimensions of tangibles, reliability, responsibility, assurance, and empathy revealed that the services provided were not of excellent quality. The results of the SERVQUAL analysis also showed that all the indicators used yielded negative gap scores. The obstacles faced lied in insufficient number of personnel and personnel's poor discipline, insufficient information on the service procedures and payment details, improper layout, absence of service standards, unsupportive facilities and infrastructures, and imposition of roadside parking retribution. Some efforts to tackle such obstacles may take the form of a plan of alteration to the service room and counter layouts according to the applicable SOP, improvement of the quantity and quality of human resources, improvement of information dissemination through socializations and publications, innovation-making to facilitate payments, and improvement of service provision facilities, infrastructures, and equipment.

Keywords: Service Quality (tangibles, responsiveness, reliability, empathy, assurance); Customer Satisfaction; Excellent Service.

INTRODUCTION

Parallel with the implementation of regional autonomy (Moonti, 2019), local governments have the authority to arrange their own household affairs including financial matters (Börzel & Risse, 2017). These local governments manage the finances that are sourced from a variety of regional sources of revenue, including taxes. Taxes are a primary source of state revenue and at the same time of an autonomous region. Numerous efforts have continuously been implemented

in order to optimize revenue, especially one part that is sourced from taxes, both at the central and regional levels (Farvacque-Vitkovic & Kopanyi, 2014).

In the Province of Papua, tax revenue management of the province is carried out by the Local Income Management Agency (Bappenda) (Hariyanti et al., 2021). Technical matters related to Motorized Vehicle Tax (PKB), Motorized Vehicle Ownership Transfer Fee (BBN-KB), and Surface Water Tax (PAP) are under the management of the Regional Revenue Management Unit in collaboration with the Indonesian National Police (POLRI) and PT. Jasa Raharja in a system called the Vehicle Document Registration Center (Samsat). Being available in every regency/municipality, Samsat potentially has a contribution to the revenue generation of the Province of Papua (Maharani, 2020; PRATIWI et al., 2013).

Samsat is an administration system established to streamline and speed up service provision for the interest of the community, with activities being administered under one roof (Aneta et al., 2019; Muliawaty & Muliawaty, 2018). The implementation of the integrated one-stop mechanism in the service provision to the community which involves POLRI, Bappenda of the province, and PT (Ziegler et al., 2014). Jasa Raharja is intended to distribute services in an integrated, coordinated manner with more speed, accuracy, transparency, accountability, and comprehensive information, as is stated in Article 2 of Presidential Regulation No. 5 of 2015 (Putra & Mulya, 2020). Such a one-stop service provision scheme is hoped to provide the community with greater ease and facilitation in paying the motorized vehicle tax, arranging for the payment of the motorized vehicle ownership transfer fee, and acquiring a vehicle registration certificate (STNK) that needs extension every five years.

The Samsat Office of Nabire is one of the Samsat offices in the Province of Papua that provides motorized vehicle ownership paperwork services following Article 68 of Law No. 22 of 2009 on Traffic and Road Transportation, which stipulates that every motorized vehicle operating on the road must come with a valid Vehicle Registration Certificate (STNK) and a valid Vehicle Registration Plate (TNKB). According to the data of potential motorized vehicle tax revenue at The Samsat Office of Nabire, the number of motorized vehicles is constantly rising within the last five decades, as can be seen in Table 1.

Table 1. Potential Motorized Vehicle Tax Revenue Data at the Samsat Office of Nabire

Year	2-Wheel	4-Wheel	6-Wheel	Quantity	Increase
2015	12.000	509	203	12.712	
2016	15.184	689	238	16.111	26,74%
2017	18.872	925	272	20.069	24,57%
2018	22.828	1.307	353	24.488	22,02%
2019	27.825	1.950	461	30.236	23,47%

Source: Samsat Nabire (2020)

The number of motorized vehicles, whether it be of 2-wheel, 4-wheel, or 6-wheel motorized vehicles, increased by 22.02% to 26.74% each year (Table 1). With such an increase in the number of motorized vehicles, it is only to be expected that the revenue generated through the Samsat Office of Nabire from the motorized vehicle tax would also increase. Yet, data show that the revenue realization through the Samsat Office of Nabire was instead on the down trend in 2018 and 2019.

Referring to the revenue potential data of 2015 with 12,712 extant vehicles and of 2019 with 30,236 extant vehicles (Table 1), the revenue realization through the Samsat Office of Nabire in 2019 was supposed to be up by 237%. However, the realization was not on par with the increase of the number of vehicles, which was by 16.62%. Based on the revenue potential for 2019, the revenue that was estimated to be generated through the Samsat Office of Nabire reached Rp74,068,556,713.00. In other words, as much as Rp37,621,482,422.00 or 50.79% of the revenue potential was not realized in 2019.

Table 2. Revenue Realization Data at the Samsat Office of Nabire

Year	Realization
2015	Rp.31.252.555.575,00
2016	Rp.32.137.085.360,00
2017	Rp.37.392.051.750,00
2018	Rp.33.554.421.000,00
2019	Rp.36.447.074.291,00

Source: Samsat Nabire (2020)

This gap between the revenue potential and the revenue realization shows that many taxpayers have yet to pay the tax. One of the reasons for that is the fact that the Samsat office's service provision is still less than. The quality of the officers in catering for the public needs for services must be raised in order to meet the expectations of the public who are increasingly critical of the public service performance.

With the increase of the population size and the demand for transportation facilities, the number of motorized vehicles in the Regency of Nabire has also been growing (Shavarani et al., 2018). This has opened up an opportunity for the local government to boost its local revenue amount through motorized vehicle tax revenue. However, if such an increase in the number of motorized vehicles is not offset by the increase in the quality of the human resources and the facilities for motorized vehicle tax collection, it is feared that new problems related to service quality will arise.

The services provided by Samsat are intangible unlike physical goods (Nanetti & Cheong, 2017). Despite such intangibility in form, the process of the service provision is visible, observable, and perceptible, as in the question whether the service process is fast or slow, inconvenient or favourable, or costly or cheap. Based on the preliminary interview results, some taxpayers had some complaints on the services provided by the Samsat Office of Nabire, one of which was the absence of executing officers dedicated to a given process. Their absence made the service process hampered and take longer to complete as the procedures applied were interrelated between one process and another. On the taxpayers' part, however, concerns regarding limited time made them expect that the service process be performed quickly and completely, thus not requiring them to make another visit to finish the process that was delayed in its completion because the officers concerned were not present (Bove & Benoit, 2020; Mcloughlin, 2015).

The next problem was that many of the people lacked the necessary understanding of what requirements to be fulfilled to take care of the payment of the motorized vehicle tax and vehicle ownership transfer fee and to arrange for the Vehicle Registration Certificate (STNK) at the Samsat office. According to one of the officers in charge of Driver and Motorized Vehicle

Registration and Identification of the Samsat Office of Nabire, failure to meet the paperwork requirements in complete indirectly hampered and influenced the length of time taken to take care of the PKB, BBN-KB, and STNK. People's lack of understanding of the requirements also indicates poor socialization of the services by the Samsat Office of Nabire.

To improve the services, currently the Samsat Office of Nabire has performed innovative service provision computerization through the use of the application Samsat Online (Satline), expediting the provision of the services (Agapitova et al., 2017). Satline enables access to taxpayer data and vehicle information as well as calculation of the amount of the tax to be paid in an instant. However, as the preliminary interview results revealed, Satline use can be problematic when troubles with the network occur, forcing taxpayers to wait for a long time until the network is fixed.

Investigation on the quality of Samsat services has been previously conducted by a number of researchers in different places. However, almost all the earlier works used only a single research method, be it an exclusively qualitative method or an exclusively quantitative method (Khatun et al., 2018). This research combined qualitative and quantitative methods to gather data and analysis results that were greater in completeness and depth. It was conducted at the never-researched-before Samsat Office of Nabire, which is unique in its characteristics and regional conditions (Seymour, 2012).

This study used the SERVQUAL analysis model that was developed. This analysis model measures gap when a customer evaluates quality, that is, by recognizing his/her expectation and comparing it against his/her perception of the actual performance of a service. With SERVQUAL analysis, it is hoped that this research may provide a picture of the conditions of the Samsat Office of Nabire's services at present and offer some practical implications for the improvement of the Samsat Office of Nabire's services in the future.

METHOD

This research used a mix of qualitative and quantitative research methods and a descriptive approach (Park & Park, 2016). The mixed research design used was the exploratory sequential design by which the research collected qualitative data first before collecting quantitative ones. The service quality of the Samsat Office of Nabire was analyzed using a descriptive approach using data from interviews with some informants. To support the results of the analysis, quantitative data were utilized to generate data with greater validity (Schoonenboom & Johnson, 2017) .

This research was conducted at the Samsat Office of Nabire Regency, Papua Province. Qualitative data were gathered through interviews with a number of informants as recipients and providers of the Samsat Office of Nabire's services. The informants selected were taxpayers who had experienced the service quality of the Samsat Office of Nabire, totaling 15 people. Other informants included Bappenda, POLRI, and Service officials, numbering seven people, consisting of Samsat Head, Head of the Development and Research Division, Police Unit Head, Head of the Administration Sub-Division, Head of the Registration, Data Collection, and Collection Section, Head of the Collection, Reporting, and Book-Keeping Section, and Registration Official from the Police.

Quantitative data were gathered through questionnaire dissemination to the research sample. The sample of this research consisted of motorized vehicle tax payers who had enjoyed services from the Samsat Office of Nabire. The sample size was calculated using Slovin's

formula, from which 100 respondents were yielded. Sampling was conducted using the convenience sampling technique. The researchers chose respondents who were present at the Samsat Office of Nabire to pay the motorized vehicle tax (Albright et al., 2013).

The qualitative data collected were then analyzed through the stages of data reduction, data presentation, conclusion-drawing and verification, and data source triangulation. Meanwhile, the quantitative data collected were first subjected to validity and reliability testing. Afterward, the researchers performed a SERVQUAL analysis to measure the gap. A SERVQUAL or gap score was yielded by reducing an expectation score from a perception score. If the expectation score as greater, the gap score yielded would be negative.

RESULT AND DISCUSSION

The service quality of The Samsat Office of Nabire was to be analyzed based on five SERVQUAL dimensions. From this analysis, a picture of how good the service quality generated was and what obstacles were there in the service provision was produced. After identifying the service quality and obstacles, the researchers then analyzed how to tackle such obstacles and improve the service quality. The quantitative data gathered from the questionnaire dissemination were first subjected to validity and reliability testing.

The validity measurement used the Pearson Product Moment correlation formula, which correlated an item score to the total score. To see whether an item was valid, the Pearson Product Moment correlation value (r-statistics) was compared against the r-table. With 100 respondents, the df obtained = 100 – 2 = 98. With a significance level of 5%, the r-table obtained was 0.129. An item would be declared valid if the r-statistics > the r-table. The results of the validity testing presented in Table 3 show that all the items of all the indicators had r-statistics > 0.129. It can thus be said that all the items were valid.

Table 3. Results of the Validity Testing on the SERVQUAL Indicators

Indicators		Items	R-Statistics	
			Perception	Expectation
Tangibles	TA1	The officers are in uniform.	0847	0.792
	TA2	The officers are neat in apperance.	0.885	0.801
	TA3	The officers are friendly.	0.852	0.802
	TA4	A parking lot is available in sufficiency, ordered arrangement, and security.	0.787	0.842
	TA5	Direction boards with clear service procedures are available.	0.872	0.880
	TA6	A comfortable, clean, nice-looking service room/waiting room is available.	0.940	0.910
	TA7	Public facilities such as a clean toilet, an ATM, a canteen, and a photocopy facility, among others, are available.	0.862	0.824
	TA8	Modern work equipment (queue machine) is available.	0.857	0.813
	TA9	Computer technology-based work equipment is available.	0.931	0.906

	TA10	Communication means via visual, audio, and social media are available.	0.916	0.896
Reliability	RL1	The officers work fast.	0.964	0.962
	RL2	The officers work carefully.	0.981	0.976
	RL3	The officers understand their jobs.	0.970	0.965
	RL4	The officers are knowledgeable enough to answer questions.	0.965	0.956
	RL5	The service process is completed in a timely manner as promised.	0.919	0.932
	RL6	The organization's authority function and structure are clear.	0.951	0.950
Responsi-veness	RS1	The officers greet customers.	0.935	0.914
	RS2	The officers listen to complaints.	0.929	0.954
	RS3	The officers offer solutions.	0.940	0.927
	RS4	A locket/box into which written complaints are inserted is available.	0.902	0.879
	RS5	The officers are willing to receive criticisms.	0.961	0.966
	RS6	The officers follow up the criticisms.	0.958	0.964
Assurance	AS1	Customers feel safe and comfortable when receiving services from the officers.	0.963	0.960
	AS2	The services provided are as promised.	0.961	0.972
	AS3	The fees imposed are in accordance with the regulations set.	0.959	0.959
Empathy	EM1	The officers are friendly, polite, and well-mannered.	0.995	0.990
	EM2	The officers are indiscriminative when providing services.	0.995	0.990

After the data were declared valid, reliability testing was then conducted. In this research, the reliability testing used Cronbach's Alpha coefficient. A variable would be declared reliable if it had a Cronbach's Alpha coefficient greater than 0.60. The reliability testing results in Table 4 show that the Cronbach's Alpha coefficients of all the service quality indicators were > 0.6. Therefore, all the indicators were declared reliable.

Table 4. Results of the Validity Testing on the SERVQUAL Indicators

Indicators	Cronbach's Alpha	
	Perception	Expectation
Tangibles	0,965	0,951
Reliability	0,982	0,981
Responsiveness	0,971	0,967
Assurance	0,956	0,956
Empathy	0,989	0,979

Tangibles

Services are enjoyed not in the same way as physical items; therefore, customers would tend to pay a close attention to proofs of service quality. The *tangibles* dimension was measured based on the appearance of the officers, physical facilities, equipment, and communication means. The results of the interviews with taxpayers showed that the officers had presented themselves well: the officers were dressed in uniforms according to the work units to which they belonged. However, some security guards were observed as not wearing a special uniform, giving the impression that they were not part of the officers and that they did not have the authoritative look of security guards of the Samsat Office of Nabire.

Although the study that to customers and employees alike whether or not officers are dressed well and sporting a neat appearance is not an aspect of great importance, have shown that in the *tangibles* indicator, dressing well, cleanly, and neatly is essential and determinant of the quality of public service. The Samsat Office of Nabire officers' neat self-presentation gave the impression that they were professional in their duty performance. Besides, the officers were also friendly, showing that they were public servants who were ready to serve people.

With regard to physical facilities, taxpayers were complaining about a number of points: the parking lot was not large and well-arranged enough, the yard and the terrace were not pleasing to the eye, the service procedure direction boards were ill-positioned and the text size was too small (thus decreasing the texts' legibility), there were no signs directing to the toilets and the toilets' cleanliness maintenance was poor, the service room was in need of expansion, and the availability of public facilities such as ATM, canteen, photocopy facility, and place of worship was insufficient. Irrespective of such complaints, they also admitted that the yard, terrace, and waiting room of the Samsat Office of Nabire were clean, comfortable, and in support of the health protocol.

The quality of the services provided by the Samsat Office of Nabire when seen from the physical facility aspect was still less than optimal and in need of improvement. Improvement of physical facilities in public services must be considered as it is related to the facilities' contribution to service provision. Facilities become a meeting point between physical building structure and the services provided from it.

As stated, the services given to taxpayers must be convenient, quick, and accurate, thereby requiring sufficient equipment. The Samsat Office of Nabire used computer sets to support easy, quick, and accurate service provision. However, there was no queue machine in place. As a result, queue was determined by the order of customers' arrivals, at which customers' files are placed in a pile. The files might be piled randomly, causing the disturbance to the order of the files to be processed. Based on the study, digital queue systems will make it easy to arrange the service provision process and thus assure the service provision timeliness. The Samsat Online application used by the Samsat Office of Nabire is highly useful in this regard, allowing the service provision to be conducted fast and accurately. Therefore, when it is seen from the aspect of equipment availability, the quality of public services provided by the Samsat Office of Nabire was considered optimal.

In terms of communication means, the service procedure direction boards available at the Samsat Office of Nabire had yet to be able to communicate the service procedures optimally, leaving taxpayers who visited the office for the first time confused about the flow of the process to follow. The reason was that the service procedure direction boards were not placed at strategic sites and the texts were not legible enough. Customers could not hear the officers calling their names clearly because the office did not use a loudspeaker. In other words, services that were conducted in a spoken way at the Samsat Office of Nabire were not supported with a loudspeaker.

Customers also hoped that they might be able to access Wi-Fi while waiting for the service process.

The results of the SERVQUAL analysis on the *tangibles* indicator are shown in Table 5. It is shown that all the statements had negative gap scoress, meaning that the services of the Samsat Office of Nabire had yet to meet the expectations of the customers (i.e., taxpayers in Nabire Regency). The *tangibles* indicator had an overall gap score of -0.75 or reached only 83.33% of the service users' expectations. This finding supports the interview results which revealed that there were many points which fell short of taxpayers' expectations.

Overall, the service quality of the Samsat Office of Nabire in the *tangibles* dimension when seen from the officers' appearance and equipment was fairly good, but it still needs some improvement according to the growth in the number of customers, advancements of the region, health awareness, education level, and technological sophistication. However, when it is seen from the physical facilities and communication means, the service quality in the *tangibles* dimension was sub-optimal.

Table 5. Results of the SERVQUAL Analysis on the *Tangibles* Indicator

Items	Perception (P)	Expectation (E)	*Gap* (P-E)	% Compatibility
TA1	3,82	4,53	-0,71	84,33%
TA2	3,81	4,54	-0,73	83,92%
TA3	3,88	4,57	-0,69	84,90%
TA4	3,54	4,49	-0,95	78,84%
TA5	3,68	4,52	-0,84	81,42%
TA6	3,83	4,59	-0,76	83,44%
TA7	3,66	4,43	-0,77	82,62%
TA8	3,71	4,42	-0,71	83,94%
TA9	3,90	4,61	-0,71	84,60%
TA10	3,91	4,59	-0,68	85,19%
Average	3,77	4,52	-0,75	83,33%

Reliability

Services are not only spoken and written in form, but also are in the form of deeds that involves speed in their rendering as well as sufficient quality. The *reliability* indicator was measured based on the individual reliability of the officers, the timeliness of the service provision, and the organizational reliability. The individual reliability of the officers in providing services was fairly good, as seen from each officer's ability to serve promptly and carefully.

Such fairly good reliability of the officers at the Samsat Office of Nabire stemmed from each officer's understanding of his/her job and sufficient knowledge to answer questions that were posed by customers. In effect, customers were fairly satisfied with the individual reliability of the serving officers. Good service quality would positively affect taxpayers' satisfaction in paying their tax liabilities.

The *reliability* indicator is also seen from the timeliness of the service provision as promised. Timeliness is inextricably related to the reliability of the services given, which will influence people's judgment of the service quality. Based on the results of the analysis of service quality at the Samsat Office of Nabire, some customers were fairly satisfied with the timeliness of the service provision which was performed as promised in the beginning, but some were not satisfied as they experienced delays in receiving the services.

Organizational reliability was reflected in the smoothness of the technical aspect of the services, which was fairly satisfying to customers. Such organizational reliability level was based on the explanation of the duties and functions as well as the authority structure that was provided clearly, resulting in fairly good cooperation and coordination and smooth rendering of services for customers from one locket to another; in this case, customers were served by three different units, namely Bappenda, POLRI, and PT. Jasa Raharja. This is in agreement with a previous study by Satriadi (2017), which states that coordination between service divisions is necessary to provide services optimally for taxpayers.

The results of the SERVQUAL analysis in Table 6 show that all the statements had negative gap scores, meaning that the services of the Samsat Office of Nabire in the *reliability* indicator fell short of the expectations of customers, in this case taxpayers of Nabire Regency. The *reliability* indicator had an overall gap score of -0.76 or reached only 83.03% of the service users' expectations. Service provision timeliness that was as promised had the highest SERVQUAL gap score. It can be concluded that the service quality based on the service provision timeliness was still less than optimal. The officers' carefulness too needed some improvement since the gap score in this respect was quite big in comparison to other items in the *reliability* indicator. This is in line with a previous work by Persada, which states that officers' responses with regard to sensitivity and responsiveness are critical in determining whether a public service is of high quality.

Table 6. Results of the SERVQUAL Analysis on the *Reliability* Indicator

Items	Perception (P)	Expectation (E)	Gap (P – E)	% Compatibility
RL1	3,71	4,47	-0,76	83,00%
RL2	3,72	4,49	-0,77	82,85%
RL3	3,74	4,48	-0,74	83,48%
RL4	3,75	4,49	-0,74	83,52%
RL5	3,66	4,45	-0,79	82,25%
RL6	3,73	4,49	-0,76	83,07%
Average	3,72	4,48	-0,76	83,03%

Responsiveness

In a study it is stated that responsiveness is the most influential variable to taxpayers' satisfaction, hence needing enhancement in the service officers in their service function performance. The *responsiveness* indicator in this research was measured from the response to customers' arrivals, response to complaints, and response to criticisms. The service quality of the Samsat Office of Nabire was already good, as could be seen in the officers' responsiveness in

welcoming arriving customers with some greetings, making the customers feel welcomed and treated well. Based on the interview results, there were some taxpayers who still needed to approach the officers first to be responded to about service procedure questions.

The responses to customers' complaints were fairly good as customers were served fairly well by the officers in the case of unclear procedures, calculation errors, or objection to the amount of tax to be paid. The results of the SERVQUAL analysis in Table 7 show that in the *responsiveness* indictor, the gap score of the responses to complaints was the lowest. Customers expected quality services, and when they found the services unsatisfactory, they would complain. Complaint management could have a significant impact on effectiveness and consumers' perceptions.

Criticisms had however yet to be responded well by the officers. The criticisms expressed by customers were received by the officers, but no concrete responses had been given as to the solutions as it was related to regulations that were binding to the officers in their tasks performance. For instance, the service officers continued the imposition of parking retribution despite customers' criticisms because the service officers implemented the MoU between Bappenda and the Local Government of Nabire Regency to collect parking retribution at the Samsat Office of Nabire. Besides, no complaint box was provided through which customers could deliver suggestions and criticisms in writing. A channel through which customers could file complaints was deemed necessary to improve and better the service quality based on customers' suggestions and criticisms.

The results of the SERVQUAL analysis on the *responsiveness* indicator in Table 7 show that all the statements in the indicator had negative gap scores. This means that the service quality of the Samsat Office of Nabire in the *responsiveness* indicator did not meet the expectations of the customers, in this case taxpayers in Nabire Regency. The *responsiveness* indicator had an overall gap score of -0.77 or reached only 82.96% of the service users' expectations. In the aspect of *responsiveness*, the services at the Samsat Office of Nabire were deemed less than optimal, precisely in the provision of a locket/box to insert written complaints, follow-ups to complaints, and solutions offering.

Table 7. Results of the SERVQUAL Analysis on the *Responsiveness* Indicator)

Items	Perception (P)	Expectation (E)	Gap (P – E)	% Compatibility
RS1	3,81	4,55	-0,74	83,74%
RS2	3,84	4,52	-0,68	84,96%
RS3	3,72	4,51	-0,79	82,48%
RS4	3,53	4,36	-0,83	80,96%
RS5	3,75	4,50	-0,75	83,33%
RS6	3,69	4,49	-0,80	82,18%
Average	3,72	4,49	-0,77	82,96%

Assurance

Assurance was seen from the officers' knowledge and politeness and from their ability to build trust or confidence that customers were free from danger, risk, or doubt. It was the officers'

ability to give explanations and be friendly and polite in convincing customers, building a sense of comfort in them. The *assurance* indicator was measured based on whether customers were feeling safe and comfortable when receiving services, whether the services were as promised, and whether the fees were as regulated.

Based on the interview results, customers were feeling safe and comfortable when facing the officers. However, some customers were feeling insecure thinking of their vehicles that were parked on the roadside outside the parking lot provided since the parking lot had reached its capacity. The results of the SERVQUAL analysis (Table 8) show that customers' sense of security and comfort had the highest gap score. In other words, the safety and comfort guarantee that was given when customers were receiving services at the Samsat Office of Nabire was sub-optimal.

Regarding services' conformity to the promised, some taxpayers said the services were as promised, but some said it was not the case. This indicates that the service quality was not optimal. According to some informants to this research, the Motorized Vehicle Tax rate was as stated in the Regional Tax Decree that was given to taxpayers, but they disapproved of the Roadside Parking Retribution which actually was beyond the main tasks and functions of the Samsat Office of Nabire. This is against Adam Smith's principle that tax collection must be fair, that is, it must be proportionate to the taxpaying capacity and to the benefits received. This shows that the service quality was still sub-optimal.

The results of the SERVQUAL analysis in Table 8 show that all the statements had negative gap scores, meaning that the service quality of the Samsat Office of Nabire in the *assurance* indicator had yet to meet the expectations of the service users, in this case taxpayers of Nabire Regency. The *assurance* indicator had an overall gap score of -0.723 or reached only 83.81% of the service users' expectations. Customers were not feeling safe and comfortable when receiving services from the officers at the Samsat Office of Nabire, and the services provided were less than the promised.

Table 8. Results of the SERVQUAL Analysis in the *Assurance* Indicator

Items	Perception (P)	Expectation (E)	Gap (P – E)	% Compatibility
AS1	3,72	4,49	-0,77	82,85%
AS2	3,75	4,49	-0,74	83,52%
AS3	3,76	4,42	-0,66	85,07%
Average	3,74	4,47	-0,723	83,81%

Empathy

Officers' attentiveness to customers and fulfilment of customers' specific needs would make services deeply entrenched in customers' hearts. The *empathy* indicator was measured based on individualized attention and indiscriminate treatment to customers when the officers were rendering services. The officers' attention when providing services could be seen in how they prioritized the interests of the customers they had to serve. It could also be seen in the officers' friendliness, politeness, and courtesy as well as in readiness to serve customers. Therefore, it can be said that the service quality in terms of individualized attention was fairly good.

The results of the SERVQUAL analysis in Table 9 show that all the statements had negative gap scores, meaning that the services of the Samsat Office of Nabire had yet to meet the expectations of the service users, in this case taxpayers in Nabire Regency. The *empathy* indicator

had an overall gap score of 0.725 or reached 84.07% of the service users' expectations. The officers at the Samsat Office of Nabire need to improve their friendliness, politeness, and courtesy, and they also need to render services to all taxpayers indiscriminately.

Table 9. Results of the SERVQUAL Analysis on the *Empathy* Indicator

Items	Perception (P)	Expectation (E)	Gap (P – E)	% Compatibility
EM1	3,82	4,55	-0,73	83,96%
EM2	3,83	4,55	-0,72	84,18%
Average	3,825	4,55	-0,725	84,07%

Based on the results of the investigation into the service indicators above at the Samsat Office of Nabire, the service quality produced by the Samsat Office of Nabire has yet to be optimal and reach an excellent point as expected. It is important for the Samsat Office of Nabire to make efforts to raise the service quality in order to reach an excellent service value for the community.

This research has also revealed many obstacles arising in the service provision at the Samsat Office of Nabire and the various efforts that have been made by officials to tackle them. It is stated by Moenir (2015) that the provision of public services would run as expected if the supporting factors are present in sufficiency and if they are operated effectively and efficiently.

In reference to the quality measurement based on the service indicators used as well as to the existing obstacles in the service provision at the Samsat Office of Nabire, some measures should be taken to improve the service quality. Every official and officer at the Samsat Office of Nabire must be aware that they are public servants, and thus they must always be oriented to public interests. Such awareness would drive officials and officers to improve their performance, which starts from self-discipline.

Although taxes are state revenue that can be imposed to the state, this imposition must not be arbitrary in its implementation and it must be compliant to rules. The regulations that are used to underlie tax collection at the Samsat Office of Nabire must be well-understood by all service executors at the Samsat Office of Nabire. Every Bappenda employee must have the awareness to always develop him-/herself by reading through laws and regulations as well as technical guidelines available since what he/she does is regulated in such laws and regulations as well as technical guidelines. It is also imperative for the Samsat Office of Nabire to establish public service standards and obey them.

In regards to personnel quantity, observation showed that at the Samsat Office of Nabire there was a lacking number of personnel from the police who were in charge at the Samsat Office of Nabire, especially in the motorized vehicle physical check section and at the STNK and BPKB handover locket. Such task and function were performed by the registration and archive officers, hence leading to impediment to the service provision process on some occasions. The management of the Samsat Office of Nabire was also suggested to hold trainings and development programs to enhance the employees' technical abilities and skills.

The results of this research's analysis give some managerial implications that can be used by the Local Government of Papua Province as well as the Samsat Office of Nabire to improve the service quality. The Local Government of Papua Province and the Samsat Office of Nabire should identify and take measures to improve the service quality, draft and establish service standards and be committed to implementing such service standards, plan excellent service

provision strategies and be committed to render excellent services to the community, review the roadside parking retribution according to the applicable regulations, and routinely provide information through socializations or publications to educate the community as recipients of the services.

CONCLUSION

Based on the research results and discussion of the service quality at the Samsat Office of Nabire, Papua Province, it can be concluded that the Samsat Office of Nabire as a public service provider must render excellent services because what is desired by the community as the recipients of such services is the best of services. The results of the analysis of the service quality of the Samsat Office of Nabire, Papua Province, through measurement of the service dimensions of *tangibles, reliability, responsiveness, assurance,* and *empathy*, the Samsat Office of Nabire has yet to be able to produce services of excellent quality.

As in the SERVQUAL analysis all the indicators had negative gap scores, the service quality of the Samsat Office of Nabire was said to fail to meet the service users' expectations. The obstacles that prevented the service quality of the Samsat Office of Nabire, Papua Province, from reaching an excellent level are as follows: insufficient number of personnel from Bappeda, POLRI, and PT. Jasa Raharja; poor discipline of the officers in rendering services; insufficient information on the service procedures and payment details to taxpayers; service room and locket planning that did not meet the SOP; service standards being non-existent; insufficient service facilities, infrastructures, and equipment; imposition of parking retribution, which is outside the main task and function of Samsat; lack of attention from the leaders; and insufficient funding. Therefore, it is suggested for the Samsat Office of Nabire to plan an alteration to the layout of the service rooms and lockets according to the SOP, increase the quantity and quality of the human resources, conduct socializations and innovations for easier payment, and improve the service facilities, infrastructures, and equipment.

This research is not without limitations and thus open to suggestions for future investigations. In the data analysis, this research did not take into account the characteristics of the respondents. Hence, this research could not provide a more detailed explanation on the effect of respondent classification on taxpayers' willingness to pay regional taxes. Future researchers are thus recommended to collect information on respondents' characteristics through the questionnaire and analyze it. Additionally, this research did not go deeper into other variables that might affect the service quality generated, for instance, the motivation of the employees as service officers. Therefore, future researchers are recommended to add more independent variables like employees' motivation to perform services

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