

## Effectiveness of the Kuningan Samsat Service: Responding to the Challenges of Productivity and Public Satisfaction

Adinda Salwa Salsabila<sup>1\*</sup>, Siti Khumayah<sup>2</sup>  
Universitas Swadaya Gunung Jati, Indonesia<sup>1,2</sup>  
Email: dindasalwa744@gmail.com<sup>1\*</sup>, siti.khumayah@ugj.ac.id<sup>2</sup>

### ABSTRACT

The *One-Stop Administration System (SAMSAT)* is a public service institution that plays an important and strategic role in managing motor vehicle administration and interacts directly with the community. In carrying out its duties, this institution faces various operational challenges, including queue congestion at certain hours, disruptions in the application system, and a lack of behavioral consistency among officers. This study aims to analyze the effectiveness of *SAMSAT Kuningan* services based on the three dimensions of *Richard M. Steers*' theory, namely productivity, community satisfaction, and adaptability, as well as to identify inhibiting factors and efforts to improve them. The method used is descriptive qualitative, with data collection techniques consisting of in-depth interviews, field observations, and document analysis. The results show that service productivity is relatively high because revenue realization almost entirely meets the target, with a large volume of vehicles served every day. Most people expressed satisfaction with the services received, which were generally categorized as good, although variations in user experience were still found. The adaptability aspect shows the progressive implementation of digital innovation; however, its utilization is not evenly distributed among the community. This study concludes that *SAMSAT Kuningan* services are generally effective but still require improvements in service consistency, the reliability of technological systems, and strengthened adaptation efforts to achieve full optimization.

**Keywords:** Efektivitas \_Organisasi; Productivity; Kepuasan \_Masyarakat; Adaptability; SAMSAT.

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### INTRODUCTION

Public services are a concrete manifestation of the government's function in meeting the needs of the community while realizing good government governance (Morgan et al., 2015; Osborne, 2020; Rochmansjah, 2019). In the context of motor vehicle administration in particular, SAMSAT stands for One-Stop Manunggal Administration System occupies a strategic position. SAMSAT is a place where the public is in direct contact with the government bureaucracy to take care of vehicle taxes, vehicle registration endorsements, and all vehicle administrative matters (Hayuningtyas et al., 2023; Ramada et al., 2025). Because of its vital role, SAMSAT should be an efficient institution that can improve tax compliance and regional revenue (Ardiani & Nasution, 2025; Fa'izah & Mursyidah, 2025).

Despite various innovation efforts, the reality is that SAMSAT Kuningan still faces a number of quite serious obstacles (Fa'izah & Mursyidah, 2025). When looking at the reviews on *Google Reviews* about SAMSAT Kuningan, some recurring problems arise. There are complaints about long file processing times, bloated queues, and inefficient time management all impacting the number of customers that can be served each day.

To make this study focused and in-depth, the researcher decided to limit the scope to the analysis of the effectiveness of SAMSAT Kuningan based on three main indicators of the Steers theory, productivity, adaptability and community satisfaction. The location of the research is determined at the SAMSAT Induk Kuningan Office, and the measurement of

effectiveness will be seen from the perspective of users (taxpayers) as well as applicable public service standards (Febiana & Syamsudin, 2023).

Previous research on the effectiveness of SAMSAT has been conducted by various researchers with diverse focuses. For example, in the research conducted by Paramita, Wijaya, and Yudartha (2024), they analyzed SAMSAT Kerti (Residential Housing) in Gianyar using five indicators of productivity, efficiency, satisfaction, adaptation, and development. Their results show that the SAMSAT Kerti (Residential Household) service has been running effectively (Paramita et al., 2024).

Then research by Izdihar, Yulianti, and Rahmawati (2024) on Mobile SAMSAT in Serang. They found problems with the lack of service and socialization schedules, but overall concluded that the time efficiency was quite good (Izdihar et al., 2024).

Research on digital innovation by Sholeha Baqiyatus and Razikin (2021) tested e-SAMSAT in Yogyakarta with Duncan's theory of effectiveness. They found that the effectiveness of innovation has not been optimal, the problem is limited accessibility and minimal socialization (Sholeha Baqiyatus & Razikin, 2021). Meanwhile, Handini Pratami Hadianto and her collaborators (2024) focus on the influence of employee knowledge and professionalism on taxpayer compliance at SAMSAT Bekasi. They emphasized that the competence and integrity of officers are essential (Handini Pratami Hadianto et al., 2024).

The gaps identified are as follows: First, previous studies tend to look at effectiveness separately, some focus on digital innovation only, some only on community satisfaction without integrating productivity and satisfaction as one interconnected system (Paramita et al., 2024). Second, the majority of research was conducted in other places such as Gianyar, Serang, Yogyakarta, and Bekasi. There has been no comprehensive study that specifically looks at the relationship between operational productivity and community satisfaction at SAMSAT Kuningan, which has its own unique characteristics. Third, this is often missed in previous research that does not pay much attention to the dimension of organizational adaptability as an important part of effectiveness (Steers, 1977).

Paramita, Wijaya, and Yudartha (2024) made an in-depth study of SAMSAT Kerti (To Stay House) in Gianyar using a descriptive qualitative method. They looked at the five dimensions of productivity, efficiency, satisfaction, adaptation, and development and concluded that the service was effective and had a positive impact on tax compliance (Paramita et al., 2024).

Then Izdihar, Yulianti, and Rahmawati (2024) see the Mobile SAMSAT in Serang. They found problems with inconsistent schedules, lack of information boards, minimal socialization but in general, in terms of speed and convenience, SAMSAT Keliling was considered quite effective (Izdihar et al., 2024).

The research conducted by Sholeha Baqiyatus on e-SAMSAT in Yogyakarta uses Duncan's theory of effectiveness. The results were a bit disappointing: effectiveness was not optimal because the goal was not fully met and integration with socialization was lacking. The main inhibiting factors are limited access and user convenience that is not yet ideal (Sholeha Baqiyatus & Razikin, 2021).

Then, Handini Pratami (2025) takes a different point of view. He focuses on the influence of employee knowledge and professionalism on taxpayer compliance at SAMSAT

Bekasi. His research emphasizes that employee professionalism, especially competence and integrity, are essential factors (Afrida et al., 2025; Handini Pratami Hadianto et al., 2024).

Then Intan Novita Sari and team's research (2025) on transparency and accountability at SAMSAT Jember. They found that SAMSAT Jember has been trying to be transparent through digitalization, social media, *call center*, and socialization outside the office, which provides more open access to information to taxpayers (Intan Novita Sari et al., 2025).

The urgency of this research stems from the critical role of SAMSAT in regional revenue generation and public service quality. With increasing demands for bureaucratic reform and digital transformation, understanding the effectiveness of SAMSAT services becomes essential for policy improvement. SAMSAT Kuningan serves as a relevant case study representing typical challenges faced by regional SAMSAT offices in Indonesia, including balancing productivity targets with service quality, managing technology adoption, and ensuring consistent service delivery.

From a practical perspective, this research is expected to be an evaluation and input material for SAMSAT Kuningan in improving service quality, especially in strengthening the consistency of officer services, improving system reliability, and optimizing the use of digital innovations so that they can be accessed more evenly by the public. From the theoretical side, this research is expected to strengthen the development of public administration studies, especially in understanding the effectiveness of public sector organizational services through the dimensions of productivity, community satisfaction, and adaptability. This study provides a more contextual understanding of the application of the theory of Steers effectiveness in service practice at the regional level. Thus, the researcher hopes that this research can contribute to efforts to improve the quality of public services and tax compliance in Kuningan as a whole.

Based on all these backgrounds, the objectives of this study are: (1) To analyze the effectiveness of Kuningan SAMSAT services as a whole by using the three main dimensions of Steers' (1977) theory, namely productivity, community satisfaction, and adaptability. (2) Identify the factors causing problems that hinder the effectiveness of SAMSAT Kuningan services. (3) Formulate improvement efforts that can be carried out by SAMSAT Kuningan to improve the effectiveness of services as a whole.

## **METHOD**

This research used a descriptive qualitative method. The subjects of the study involved three groups. First, SAMSAT Kuningan officers who carried out daily motor vehicle administration services. Second, direct users of SAMSAT services, including both individuals and business entities. Third, other relevant parties, such as local stakeholders, local government officials, or representatives of community organizations who were familiar with the governance of SAMSAT.

The object of the research was the analysis of the effectiveness of SAMSAT Kuningan services through the three main dimensions of the theory proposed by Steers (1977). Productivity was examined in terms of the service's ability to produce optimal output, including processing speed, resource efficiency, and the number of customers served per day. Community satisfaction referred to the extent to which user expectations were fulfilled, including the quality of officers' service, responsiveness, and clarity of information. Adaptability referred to the organization's capacity to develop digital innovations and respond

to changing user preferences. The research was conducted at the Main SAMSAT Office of Kuningan Regency during the period of December 12–13, 2025.

The researchers employed three main data collection techniques. In-depth interviews were conducted using flexible topic guidelines that allowed the researchers to explore issues further based on the flow of conversation and the informants' responses. Direct observation enabled the researchers to understand the actual service process, interactions between officers and customers, the physical conditions of the office, and operational barriers. Documentation was obtained from journals, scientific articles, books, and other academic references.

Key informants included the Head of the SAMSAT Kuningan Team Section, SAMSAT Kuningan service officers, and members of the service user community. The involvement of informants from different organizational levels and user backgrounds allowed the researchers to compare perspectives and obtain more comprehensive insights.

The collected data were analyzed using the interactive model proposed by Miles, Huberman, and Saldaña (2014), which consisted of three stages: data reduction (selecting relevant information), data display (presenting information in a structured manner), and conclusion drawing (interpreting the meaning of the data).

To ensure the credibility of the findings, the researchers applied triangulation by comparing information from various sources and methods. This approach helped strengthen the validity and trustworthiness of the research findings.

## RESULT AND DISCUSSION

The results of observations during the study period show complex dynamics in the office area. During peak hours (08.30 - 11.00 WIB), the volume of taxpayers increases sharply. The attendants at the entrance seem to be quick to direct users to the self-queuing machine, which is a positive point in the digitization of the flow. However, researchers found a fairly severe accumulation of vehicles in the physical check area due to the limited number of personnel at that point.

Regarding the implementation of work culture, the 5S principle (Smile, Greeting, Greeting, Politeness, Manners) seems to be applied well by officers at the information counter and early registration. However, there is a tendency to decrease the quality of hospitality when the process moves to the payment counter and the final file retrieval, where the interaction becomes shorter and more rigid. In terms of infrastructure, the provision of free drinking water and reading corners is a good mitigation effort to mitigate saturation, although the capacity of waiting rooms often feels insufficient when there is a surge in visits.

As a result of the interview with the Head of the SAMSAT Kuningan Team, the researcher got a fairly optimistic picture of productivity. According to him, the target and realization of SAMSAT revenue are carefully prepared, taking into account the number of registered motor vehicles and the potential taxes that can be collected. Revenue realization is almost always close to the target that has been set every year.

This high productivity does not just appear. There are three pillars that support it. First, SAMSAT implements an integrated management system involving three agencies, Bapenda, the Police, and Jasa Raharja. Each agency has a specific role ranging from registration, data verification, to tax and insurance payments. This cross-agency coordination is supported by

applications such as ERI, Satu Jawara, and Bank BJB's payment system, which ensures all processes are integrated in one place (Interview with the Head of Team, December 12, 2025).

Second, at the operational level, officers run a well-structured queue number system. One of the senior officers, explained how this system works: each taxpayer gets a queue number (e.g. B01) that is integrated with the system, so that it can be seen which queue is running from start to finish (Interview with SAMSAT Kuningan Service Officer, December 12, 2025). With this system, the volume of vehicles, both two-wheeled and four-wheeled, served every day at each point is quite large.

However, operational obstacles still arise. The Head of the SAMSAT Team Section: "Operational obstacles that are often faced in SAMSAT services include disruptions in the application system which sometimes experience errors. When applications cannot be accessed or are not interconnected, the service process becomes hampered and the queue becomes longer. In addition, the limited number of employees is also an obstacle, even though SAMSAT has been assisted by PPPK personnel". This condition shows that despite high aggregate productivity, the reliability of the technology system and the capacity of human resources are critical factors that need to be strengthened.

Service users' perspectives, experiences with efficiency vary. The community of service users, expressed satisfaction with the efficiency: "I think the SAMSAT service has been efficient and not convoluted. The service flow is clear, starting from registration to completion. The experience of the researcher so far is that the officers serve well and are friendly" (Interview with the SAMSAT Kuningan Service User Community, December 12, 2025). Similar to this, another service user community, stated: "So far, SAMSAT services according to researchers have been quite efficient and good. The process is clear and does not make it too difficult for the community".

However, there is a case analysis that indicates a negative user experience. The community, an entrepreneur, reported a very different experience: "My experience when I came to SAMSAT Kuningan was very unsatisfactory. Starting from the registration door to the service counter, the attitude of the officers looks unfriendly. The officers rarely smiled, seemed judge, and made the informant as a public feel uncomfortable. There are quite a lot of obstacles that informants experience. The service process feels very convoluted and there are many illegal levies" (Interview with the SAMSAT Kuningan Service User Community, December 13, 2025). This experience shows that although the system is productive in aggregate, the consistency of implementation at the officer-customer interaction level still varies greatly.

The measurement of public satisfaction is carried out systematically through formal surveys. The Head of the SAMSAT Team explained: "The results of the Community Satisfaction Index measurement at SAMSAT show that the level of satisfaction with the service is in the high category. The survey is conducted every three months with a fairly representative number of respondents. Although in certain periods there has been a slight decline in the level of satisfaction, overall, the level of community satisfaction remains in the good and stable category".

This satisfaction is mainly influenced by the attitude of the officers. Some people have positive assessments: "Overall I feel very satisfied with the SAMSAT service. There are no honest officers, everyone gives each other directions, and the attitude of service has applied

the 5S, namely smile, greeting, greeting, politeness, and politeness" (Interview with the Service User Community, December 12, 2025). There were also other people who confirmed: "SAMSAT officers are kind and friendly. They also apply the 5S principle so that people feel more comfortable when taking care of their needs".

However, the analysis shows that the application of the 5S principle is inconsistent. The Service User Community, gave an assessment of 3 out of 5 and explained: "In terms of service, it is enough, but in terms of the attitude of the officers, it still needs to be improved, especially in the consistent implementation of 5S" (Interview with the SAMSAT Kuningan Service User Community, December 13, 2025). The experience of other people is much more negative: "The attitude of the officers is less professional. Many look *judes* and do not show hospitality. The officers often explain with a lazy face and seem reluctant to answer questions from the public".

The most frequent complaints that arise are related to the police process. The head of SAMSAT revealed: "The complaints that are often submitted by the public are generally related to the police service process, such as physical checks of vehicles, blocking of vehicles, and reporting of losses. Complaint handling is carried out through coordination with the police, both at the police and regional police levels" (Interview with the Head of the SAMSAT Team, December 12, 2025).

Although various digital innovations have been implemented such as the SAMBARA application, Sapawarga, and SALIRA services, not all people are able to adapt quickly. Some users, especially older ones, still have difficulty using app-based services. This condition shows that the adoption of innovation is not yet fully evenly distributed across all user groups.

SAMSAT Kuningan shows adaptation efforts through the digitization of services. The head of SAMSAT stated: "SAMSAT has made various innovations directed at improving the quality of public services to the community. One of the main innovations is the implementation of digitization of public services, which makes it easier for people to pay taxes through the online system. In addition, SAMSAT also implements a tax whitening program that provides relief in the form of the elimination of certain fines and arrears. Another innovation is the implementation of the SALIRA or SAMSAT Nyalira service, which is a vehicle tax payment service using an ID card and fingerprint without having to carry complete documents."

However, the adoption of digital innovations is still uneven across user groups. The head of SAMSAT admitted: "Although this digital system is considered quite helpful, there are still some service users who still face obstacles in operating digital applications, elderly groups who have limitations in adapting to the use of digital technology." (Interview with the Head of the SAMSAT Team, December 12, 2025). The community, as a direct user, confirmed: "I learned that there is now an app-based service. However, I personally have never used it because I feel more comfortable coming directly to the SAMSAT office. By coming directly, the informant can ask directly to the officer and feel more confident" (Interview with the Service User Community, December 12, 2025).

## **Discussion**

### **Analysis of Service Effectiveness with three dimensions from Steers Theory**

In the perspective of Steers (1977), productivity is about the ability of an organization to produce outputs that are proportional to the resources used. This study shows that SAMSAT

Kuningan achieves relatively high productivity, as can be seen from the achievement of consistent income approaching the target every year. Demonstrate that the SAMSAT management system successfully converts resource capacity (officers, applications, spaces) into measurable service outputs.

This productivity performance is built on three main foundations. First, cross-agency coordination (Bapenda, Police, Jasa Raharja) creates an integrated service flow that eliminates duplication and speeds up the process. This structure is in line with Drucker's (2012) concept of efficient organizational design, where a clear division of roles between different actors results in productive synergies. Second, the use of digital applications such as ERI, Satu Jawa, and SAMBARA integrates data and speeds up transactions, reduces manual errors, and improves accuracy. Third, a structured queue system allows for better process monitoring and accurate calculation of service capacity.

These findings are in line with the research of Paramita et al. (2024) and Izdihar et al. (2024) who found that integrated governance and technology support contribute significantly to the efficiency of public services (Izdihar et al., 2024). However, productivity has not been completely free of obstacles. Application system disruptions and limited human resources still reduce the smooth running of services sometimes. This shows that technology and employee capacity are ongoing determinants that require constant attention (Paramita et al., 2024).

Community satisfaction is an important indicator in Steers' theory of effectiveness. The results of the study showed that the level of satisfaction with SAMSAT Kuningan's services was in the "good" category. This satisfaction is influenced by several aspects: the friendly and responsive attitude of the officers, a relatively clear flow of service, and an efficient turnaround time for simple matters.

There is a variety of user experience. In certain periods, for example when there is a tax whitening program, the queue is long and some users report inconvenience. This indicates that public satisfaction is determined not only by formal procedures, but also by the consistency of implementation in the field.

However, there is a weakness in the dimension of community satisfaction. Complaints about the attitude of officers show that the culture of service has not been fully ingrained. In Steers' perspective, dissatisfaction at one point of service can undermine the overall perception of the institution, even if the rest of the technical process is running perfectly.

In the dimension of adaptability, SAMSAT Kuningan shows commitment through the digitization of services, tax whitening programs, and the development of alternative services such as SALIRA. SAMBARA's application and online payment system provide greater flexibility and accessibility. However, the acceptance of innovation has not been completely evenly distributed. Some people, especially the elderly, still have difficulty using digital services. This shows that there is a gap in technological literacy that needs to be considered so that innovation does not actually create exclusivity (Siswoyo et al., 2019).

These findings are in line with Sholeha Baqiyatus & Razikin (2021) who emphasized that the effectiveness of digital innovation is highly dependent on accessibility, socialization, and user convenience. Overall, organizational adaptability can be said to be growing, but it requires strengthening the aspects of inclusivity and system reliability (Sholeha Baqiyatus & Razikin, 2021).

### **Factors Causing Ineffectiveness**

SAMSAT Kuningan shows emerging adaptability but is not optimal. Organizations are actively innovating and responding to challenges, but this adaptability is not yet inclusive and not all users can comfortably take advantage of innovation. Strengthening is needed in two aspects: (a) digital literacy programs to ensure that all users, especially the elderly, can use digital services with confidence; (b) a co-productive approach in the development of innovations, involving users from the design stage. An in-depth analysis revealed several root problems: (1) Work Overload: During peak hours, the number of people served is much more than the number of available officers, causing a decrease in the quality of interaction (the 5S aspect is neglected because of the pursuit of speed). (2) Lack of Technology: Lack of local back-up systems when the central server is disrupted results in service shutdowns that are detrimental to daily productivity. (3) Behavior Standardization: There is no reward and punishment system based on real behavior assessments in the field, so officers tend to work mechanically.

### **Strategic Improvement Recommendations**

Theoretical Recommendation: SAMSAT Kuningan needs to switch to the New Public Service model, with officers as public servants who are responsible for providing education, not just running bureaucracy.

Practical Recommendations: (1) Human Capital: Carry out Soft Skills Training on a regular basis that focuses on stress management and empathic communication for frontline officers. (2) Infrastructure: Conduct network audits and increase local server capacity to minimize the impact of central system disruptions. (3) Digital Inclusivity: Placing "Digital Ambassadors" in waiting rooms who actively help and educate the elderly on how to use the application, so that the burden on the physical counter can be reduced naturally. (4) Queue Management: The addition of special personnel to the physical check area of the vehicle to break the flow impasse in the early stages.

### **CONCLUSION**

Based on the analysis of productivity, community satisfaction, and adaptability, SAMSAT Kuningan services were generally found to operate effectively. The organization was able to achieve its service targets with the support of a queue management system and cross-agency coordination, while most service users perceived the quality of service as good despite variations in experience caused by inconsistent implementation of service standards among officers. The institution also demonstrated adaptability through the introduction of digital innovations and alternative service channels, although these initiatives had not yet been fully accessible to all segments of the community. Several factors were identified as constraints to service effectiveness, including disruptions in the application system, limited human resources during peak service hours, inconsistent front-line service behavior, and limited technological literacy among some community members. To enhance service effectiveness, improvements in officer capacity through training in service quality and communication, strengthening technological infrastructure, and expanding public education on digital services are necessary. Future research is recommended to examine the long-term impact of digital service adoption and technological literacy on public service effectiveness and user satisfaction in SAMSAT institutions.

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