

CIPP (Context, Input, Process, Product) Evaluation Model in the E-Samsat System at the Joint Samsat Office of Gorontalo Regency

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ABSTRACT

This research aims to determine the CIPP (context, input, process, product) evaluation model in the E-Samsat system at the Samsat Bersama office Gorontalo district. This research uses descriptive research with a qualitative approach and data collection techniques through observation, interviews, and documentation derived from primary and secondary data. This research uses data analysis techniques through data collection, reduction, presentation, and conclusion drawing. The results showed that the e-samsat program, through the CIPP approach, an evaluation model of context, input, process, and product, could have been more optimal. This can be seen from the four indicators tested, which show that the objectives of E-samsat have yet to be achieved, there is still a need for training for employees at the samsat office, and there is still a need for socialization carried out by related agencies. It is recommended that the local government further improve the socialization of e-samsat to the wider community so that the purpose of implementing e-samsat can be achieved following what is expected by both the government and the community.

INTRODUCTION

Society is a fundamental component of a nation. The relationship between the government and its citizens is crucial, as the very existence of a people or society is a prerequisite for a nation's existence (Suparno et al., 2018). Therefore, a nation can be considered advanced if it can create a just and prosperous society, one of which is through public services. Public service law is coercive, binding, and regulates the relationship between the public as beneficiaries, implementers, and providers of public services.

According to Syafrida & Marbun (2020), public services are activities designed to fulfill basic needs, in accordance with the civil rights of every citizen and resident, for services and/or administrative services provided by public service providers. Public services are a highly strategic issue because they serve as an arena for interaction between the government and its citizens (Bovaird, 2007).

The public is obligated to pay taxes and mandates the government to use those taxes to meet public needs (Zelinsky, 1993). Taxes are mandatory levies from the people for the state. Taxes are a significant source of state revenue that can be used to implement development and improve the welfare of the Indonesian people (Sri & Suyana, 2019). Taxes are collected from citizens (taxpayers) and are an obligation whose collection can be enforced and regulated by law.

Based on Presidential Regulation of the Republic of Indonesia Number 5 of 2015 concerning the Implementation of the One-Stop Integrated Motor Vehicle Administration System, hereinafter referred to as SAMSAT, a series of activities in the implementation of motor vehicle registration and identification, payment of motor vehicle taxes, motor vehicle title transfer fees, and payment of mandatory contributions and traffic and road transportation accidents are integrated and coordinated at the joint Samsat (Vehicle Tax Office) office.

The One-Stop Integrated Motor Vehicle Administration System (SAMSAT) is a government agency established to expedite the provision of services to the public, particularly in the payment of motor vehicle taxes, and to enhance taxpayer satisfaction (Sukesi & Yunaidah, 2020; Ritonga et al., 2023). To fulfill the demands and constitutional mandate to provide more responsive services, oriented towards public aspirations and customer satisfaction, the Joint Samsat Office of the Gorontalo Province has made a breakthrough through the Electronic One-Stop Integrated Motor Vehicle Administration System (E-SAMSAT). The existence of E-Samsat is expected to increase the convenience for taxpayers in paying Motor Vehicle Tax electronically, thereby increasing Motor Vehicle Tax revenue.

The E-SAMSAT program is linked to satisfaction with service quality because if taxpayers are given the convenience of paying their taxes, they are satisfied with the service provided. Dewi, 2018 in (Saragih et al., 2019) researched that-factors causing taxpayers to adopt E-Samsat include participation in the digital era, ease of obtaining Motor Vehicle Tax payment information, cost efficiency, time and location, and avoiding late payments. Meanwhile, factors causing taxpayers to reject E-Samsat include limited knowledge, complexity of the payment process, ease of innovation before E-Samsat, lack of socialization, limited banking facilities, and limited internet access.

Therefore, evaluating the implementation of the E-Samsat program is crucial to serve as a bridge between users and application administrators regarding meeting public needs and knowledge. According to Wand and Brown, "Evaluation refers to the act or process of determining the value of something." This means that evaluation is an action or process for determining the value of something. In other words, evaluation can be defined as an assessment or assessment. The CIPP (Context-Input-Process-Product) Evaluation Model is a program evaluation model developed by Daniel L. Stufflebeam et al. at Ohio State University (1967). The CIPP evaluation model aims to improve programs.

The evaluation is oriented towards providing considerations for decision-making by decision-makers. The CIPP evaluation model is a program evaluation model focused on decision-making. Evaluation provides information for decision-making and accountability. The CIPP evaluation process includes three main steps: describing, acquiring, and providing. The CIPP evaluation model identifies four program elements related to four types of decisions in program planning: Context-Input-Process-Product. Previous research related to the CIPP Evaluation Model in Program Implementation. A study titled "Implementation of the CIPP Evaluation Model in the Implementation of Education and Training Programs at the Darman Prasetyo BPTT

Yogyakarta," conducted by Setiyaningrum, A., in 2016, explained that the evaluation of the 12th batch of non-electric railway crew training and education programs at the Darman Prasetyo BPTT Yogyakarta using the CIPP (Context, Input, Process, Product) evaluation

model was generally successful. However, several improvements were needed in the organization of learning activities and the learning process to produce competent and professional graduates.

This indicates that several improvements are still needed in the implementation of education and training programs at the Darman Prasetyo BPTT Yogyakarta. Furthermore, a study titled "The Application of the CIPP Evaluation Model in Evaluating the Holistic Integrative Early Childhood Education Service Program," conducted by Lina et al. in 2019, stated that Khaira Ummah Kindergarten used the 2013 curriculum, collaborated with the education office, had standard operating procedures (SOPs) for each service, collaborated with the community health center (Puskesmas) for health services and provided a "4 Sehat 5 Sempurna" (4 Healthy 5 Perfect) lunch for students, and prohibited students from purchasing or bringing in snacks from outside.

In contrast to the previous study, preliminary observations revealed that there were still obstacles in the implementation of the E-Samsat program, including: (1) Limited public knowledge about the E-Samsat application; (2) Lack of human resources (HR) knowledge and the availability of facilities and infrastructure to support the implementation of e-Samsat; (3) Insufficient public awareness of the e-Samsat application, resulting in many people still visiting the Samsat office, and (4) Ineffective implementation of the e-Samsat program, resulting in a majority of the community not using the e-Samsat application for tax payments. Based on the problems encountered, the purpose of this article is to determine the CIPP Evaluation Model in the E-Samsat System at the Joint Samsat Office in Gorontalo Regency.

METHODOLOGY AND PROCEDURES

The approach used in this study is a qualitative approach with a descriptive type of research, namely providing an overview or explanation of the problems faced with the aim of making a description of a social phenomenon systematically, factually and accurately. Therefore, this study uses descriptive research with a qualitative approach in describing the CIPP Evaluation Model in the E-Samsat System at the Joint Samsat Office of Gorontalo Regency. Data sources in the study are primary data and secondary data, for data collection procedures consisting of observation, interviews and documentation. In data analysis, the model used according to Miles and Huberman is data collection, data reduction, data presentation/data display and drawing conclusions. Then, in checking the validity of the data, namely by collecting data using data triangulation techniques, such as triangulation of data sources, triangulation with data collection techniques and triangulation of time.

RESULTS AND DISCUSSION

From the findings data obtained both from the results of interviews conducted with research subjects and the results of observations or observations made to the documentation that is the main problem in this study, namely (1) Lack of public knowledge about the E-Samsat application; (2) Lack of knowledge of Human Resources (HR) and the availability of facilities and infrastructure as supporting the implementation of e-samsat; (3) Lack of socialization regarding the e-samsat application so that many people still come directly to the Samsat Office; (4) The implementation of the e-samsat program has not been effective so that most people have not used the e-samsat application in paying taxes. The purpose of this study is to determine the CIPP Evaluation Model (Context, Input, Process, Product) in the E-Samsat System at the Joint Samsat Office of Gorontalo Regency. discussion related to the CIPP Evaluation Model in the E-Samsat System at the Joint SAMSAT Office of Gorontalo Regency. Researchers measured the e-samsat program using the CIPP approach which is an evaluation model of Context, Input, Process and Product. The discussion for each indicator is as follows:

Context

According to Setiyaningrum (2016), the evaluation context helps plan decisions, determine the needs to be met by the program, and formulate program objectives. The research results obtained through observations and interviews conducted by the researcher with several informants, consisting of four Gorontalo Regency Samsat employees and two taxpayers, can be concluded that the purpose of e-Samsat is to make things easier for the public and also keep up with increasingly modern developments. Considering the increasing number of taxpayers every year, new innovations are needed. One such innovation is e-Samsat, which is expected to make it easier for the public to pay taxes online. This is also based on the explanation by Dinda (2020) regarding e-Government, which is the use of information technology and government agencies to improve services to the public. The goal is to improve online services to the public. However, in practice, many people are still unaware of e-Samsat. This is due to a lack of public awareness from relevant agencies. However, once public awareness has been established, the system will be returned to the public. As we know, many people still don't own an Android phone, and those who do own one aren't necessarily able to operate it. Therefore, people prefer to visit the Samsat office in person. This, of course, deviates significantly from the goal of the e-Samsat program.

Input

According to Zhang et al., (2011), input evaluation provides information on the facilities and infrastructure that support the achievement of established program objectives. This evaluation helps regulate decisions, determine available resources, alternatives, plans and strategies to meet needs, and work procedures to achieve them. Based on the results of interviews, observations, and documentation conducted by researchers with informants consisting of 4 Gorontalo Regency Samsat employees and 2 taxpayers, it can be concluded that the facilities and infrastructure at this Samsat office are already supportive, where they already have computers, but the community itself has not been in accordance with expectations because not all people in Gorontalo have Android phones and those who do still do not understand how to operate them. As according to Ahmad Batinggi in Prayogi, G. (2018) stated that the public service system is influenced by several factors, one of which is facilities and infrastructure. Because in service facilities and infrastructure are very important and very influential, especially online services that must have complete facilities and infrastructure.

Then also for the existing human resources are not in accordance with what is expected where those who understand the service through e-samsat are only a portion of the existing employees, for that these employees also need special training to be able to serve the public online and also need to add employees whose educational background is in accordance with what is needed because all can be in terms of administration but not necessarily can in terms of online services using the e-samsat application. This is based on the explanation according to Richardus Eko Indrajati in Kurniawati (2020) regarding Government to Employees (G-to-E), The goal is to improve the performance and welfare of employees who work in a number of institutions as public or public servants for example a government employee career development system which in addition to aiming to ensure there is an improvement in the quality of human resources, is also needed as a support process, mutation, rotation, demotion, and promotion of all government employees.

Process

According to Hassenforder et al. (2016), process evaluation provides information for monitoring the implementation of selected procedures and strategies in the field, determining the extent to which established plans have been implemented, whether they are aligned with the desired objectives, and whether they consider the characteristics of the program's targets. Based on interviews, observations, and documentation conducted by researchers with

informants consisting of two Gorontalo Regency Samsat employees and five taxpayers, it can be concluded that the implementation of e-Samsat in Gorontalo Regency has not met expectations. Many residents are still unaware of e-Samsat, and even those who are aware of it prefer to visit the Samsat office in person. This is due to a lack of outreach by relevant agencies, both in urban and rural communities. Consequently, many people still visit the Samsat office in person to pay their taxes. This research has the same objective as the previous study by Yuvina et al. (2022) on Public Service Innovation Through the E-Samsat Program in Surabaya City. This study showed that E-Samsat implementation was not optimal due to ineffective procedures. E-Samsat can be easily accessed at any time, but there are still inhibiting factors, such as the lack of online access and the lack of direct public outreach.

Product

According to Muharika (2019), product evaluation is an assessment conducted to determine the achievement or success of a program in achieving predetermined goals. It is during this evaluation stage that the evaluator can determine or provide recommendations to the evaluator whether a program should be continued, developed/modified, or even terminated. In this study, product evaluation is intended to assess the effectiveness of program implementation and how to overcome obstacles encountered in implementing the e-Samsat program. Based on the results of interviews, observations and documentation conducted by researchers to informants consisting of 2 Gorontalo Regency SAMSAT Employees and 3 taxpayers. it can be concluded that the implementation of e-samsat in Gorontalo Regency is still ineffective and not in accordance with the objectives to be achieved where people prefer to come directly to the samsat to pay taxes compared to using the e-samsat application, this is due to the lack of information received by the community so they prefer to come directly to the samsat office. The purpose of this research is the same as the purpose of previous research conducted by Sari (2021), Regarding the Effectiveness of E-Samsat in Motor Vehicle Tax Payment Services with the results of the study that the E-samsat Application is considered ineffective in improving motor vehicle tax payment services because people admit that they are more comfortable paying conventionally than using applications that have many weaknesses, one of which is that the e-samsat application server sometimes has errors.

The implementation of e-Samsat also faces several obstacles, such as a lack of public knowledge, a lack of outreach from relevant agencies, unstable internet connections, and frequent application errors. To address these issues, as per the interviews conducted by the researchers, they will further improve their outreach efforts to make e-Samsat more widely known and more widely utilized by the public for tax payments. Based on the results of interviews, observations, documentation, and questions to 11 informants, which are classified into four types of e-Government: Government to Citizen (G2C), Government to Business (G2B), Government to Employee (G2E), and Government to Government (G2G), the Gorontalo Regency Samsat has not implemented all of them, especially Government to Citizen, where the goal is to bring the government closer to and improve relations with its citizens through various accesses so that the public can easily reach their government to fulfill various daily service needs. To improve this relationship, the government is developing and implementing various information technologies, or in other words, the delivery of public services with one-way information from the government to the public. However, judging from the implementation of the E-Samsat application policy, there are still many people who are not aware of E-Samsat and are not yet able to use the application, so that people prefer to pay taxes directly rather than using the application.

CONCLUSION

Based on the results of the research and discussion that the researcher has described about the CIPP Evaluation Model in the E-Samsat System at the Joint Samsat Office of Gorontalo Regency through the CIPP approach which is a Context, Input, Process, Product model.

Through the various indicators above, it can be concluded that the implementation of the e-samsat program at the Samsat Office of Gorontalo Regency is not optimal. This can be seen from the four indicators tested where the Context evaluation shows that there is still a lack of public knowledge about e-samsat so that the objectives of e-samsat have not been implemented and have not been as expected. Input evaluation shows that the existing facilities and infrastructure are inadequate and there is a lack of employee knowledge in providing online services. Process evaluation shows that there is still a lack of socialization carried out by related agencies regarding e-samsat so that people prefer to come directly to the Samsat Office to pay taxes. Product evaluation shows that the implementation of the e-samsat program is still ineffective and there are still several obstacles such as lack of socialization, lack of public knowledge, unstable internet networks, and frequent application errors.

SUGGESTION

The Gorontalo Regency Samsat Office must further enhance its outreach regarding e-samsat so that the public, especially taxpayers, understands it. The local government at the Gorontalo Regency Samsat Office is expected to improve the e-samsat system so that it can be utilized by the public for paying taxes.

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