

EVALUATION OF THE CONTEXT OF IMPLEMENTATION OF THE DOOR TO DOOR BILLING PROGRAM FOR MOTOR VEHICLE TAX (PKB) ARREARS IN BANTEN PROVINCE

Iwan Hermawan¹, Rita Myrna², Heru Nurasa³, Nina Karlina⁴

^{1,2,3,4} Department of Public Administration, Faculty of Social and Political Sciences, Universitas Padjadjaran, Bandung, Indonesia
Email: iwan.hermawanbanten@gmail.com

Abstract

This study examines the Evaluation of the Implementation of the Door to Door Billing Program for Motor Vehicle Tax Arrears (PKB) in Banten Province. The problem in this research is that tax arrears have not been successfully reduced, among others, due to the implementation in the field of the Banten Province regional tax increase programs that have not been optimal and the taxpayer's indiscipline in paying obligations. Policy evaluation analysis refers to the theory of Stufflebeam (1983), with four program models, namely (1) Evaluation to help plan decisions, (2) Evaluation aimed at providing information to determine available resources. (3) Evaluation to help implement decisions. (4) Evaluation to help the next decision. The research method uses qualitative research methods. The results of observations of several meetings between Samsat supervisors and Samsat employees as well as interactions between institutions show that coordination and institutional improvement requires concrete steps that can reduce sectoral egos while embracing institutions into joint activities. But this seems quite difficult to do.

Keywords: community information group, exploratory evaluation studies

INTRODUCTION

One that is studied in public administration is financial administration. Financial administration is an important aspect that determines the success of public administration. This is because good financial administration will make the performance of the government more optimal because it is precisely the income and expenditure of funds that have been properly budgeted through the management of financial administration.

In other words, financial administration is a financial management activity, which includes budgeting, determining sources of funds, how to use them, to bookkeeping or accountability. In short, the implementation of good financial administration will have a positive impact on productivity and also on the working environment (Jacobs, 2017; Flyen et al., 2019; Moore et al, 2019). That way, financial management in an activity will be more well-organized and produce excellent output for the activity itself.

Tax is the driving wheel of government. It is from there that one of the main sources of income for the government. Therefore, ensuring that management continues to run well is a big homework for

those in charge. Tax arrears are a very big problem for the government (DeGroof & Cargo, 2009). Various methods are used by the government to ensure that there are no arrears.

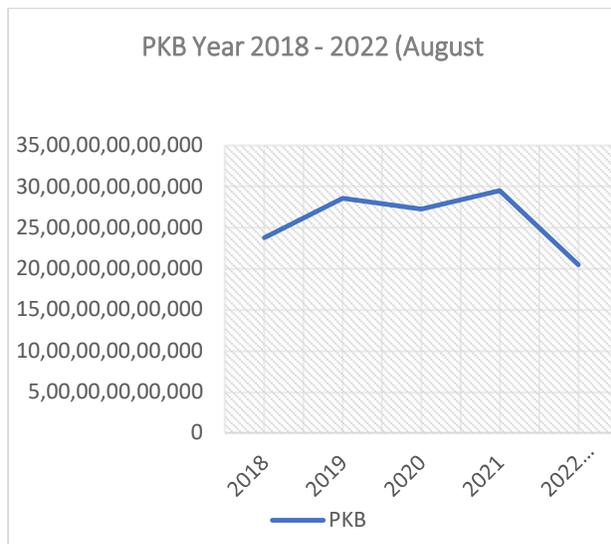
Talking about the implementation of activities carried out by bureaucrats is certainly inseparable from the management and planning of the budget (cost) of activities so that the implementation of activities can run smoothly, achieve the desired goals, be accountable and in accordance with applicable regulations and legislation, so that management is needed. which includes all activities related to finance in order to achieve a goal of an organization or policy or known as financial administration, namely a management effort that includes all activities related to finance in order to achieve the goals of a company or organization.

From Taxes Regional Taxes which are the authority of the province mentioned above are the source of Regional Original Revenue (PAD) to fund the implementation of regional autonomy in accordance with the potential of the region and are one of the keys to the implementation and success of a regional development activity, because the availability of funds (income) is a matter which is the main thing in planning an activity program both in the form of physical and non-physical, besides that regional original income also reflects the independence of a region so that it affects the assessment of the formation or survival of an area, the greater the ratio of regional original income comparison, the greater the value of independence towards the financial capacity of the region, which means that the greater the receipt of local revenue (PAD) of a region, the lower the level of dependence of the region on the central government.

In optimizing Regional Original Revenue (PAD) the Regional Revenue Agency of Banten Province carried out various innovations in collaboration with the Police and Jasa Raharja because the Samat Element consisted of Bappenda, Police and Jasa Raharja so that without coordination and cooperation between the three elements the service would not be carried out. One form of innovation from the aspect of revenue optimization is regional tax intensification activities, which are described through the following programs:

1. Policy in the field of taxation:
 - a. Free from administrative sanctions/fines of Motorized Vehicle Tax;
 - b. Free of Fee for the second Motorized Vehicle Name
 - c. Progressive Tariff Free
 - d. Payment via E-Samsat
2. Regional Tax Intensification Program
 - a. Local Tax Socialization and Dissemination
 - b. Motorized Vehicle Raids
 - c. Mobile Samsat
 - d. Arrears Data Collection
 - e. Door to door billing

Banten Province is an area that has a high level of independence (60.4%) which continues to increase every year towards regional autonomous financing, this occurs because the ability of income from the regional income sector is high according to the potential it has, however there is still a lot of potential which can be optimized especially from the Motor Vehicle Tax sector in the form of arrears in arrears of taxpayers (WP) which of course if these taxpayers pay their obligations it will have a positive impact on the realization of regional original income, and will have an impact on a higher percentage of regional financial independence so that it will further expedite the regional development program of Banten Province.



The graph above illustrates that it can be seen that tax revenue from the Motor Vehicle Tax sector continues to increase from year to year and is the dominant sector for local revenue. Local Own Revenue from the motor vehicle tax sector from year to year has increased very significantly, however, revenue receipts from the PKB sector can still be optimized because there are still many arrears for motorized vehicle taxes especially in 2020 the Covid-19 pandemic occurred which impacted the ability the purchasing power of the public, including the purchase of motorized vehicles and payment of motorized vehicle tax (PKB), as well as the SAMSAT service sector affected by the prevention program for the spread of COVID 19. pay. This is as a result of the KLB status issued by the Banten provincial government establishing an Extraordinary Event Status, through the Decree of the Governor of Banten Number 443/Kep.114- Huk/2020 dated March 14 2020 concerning Determination of the 2019 Corona Disease Extraordinary Event (Covid-19) in the province of Banten. After the issuance of the governor's decision, Banten province implemented various efforts to prevent and deal with Covid-19, especially in the government environment (one of which is public services where services at samsat are closed and limited).

With regard to the budget, Banten Province has also made various efforts to deal with and prevent it and is in accordance with the Regulation of the Ministry of Home Affairs (Permendagri) Number 20 of 2020 concerning the Acceleration of Handling Corona Virus Disease 2019 in Local Government Environments. With increasing data from OPD, PDP and confirmed positive in Banten province, the regional government of Banten Province has made 3 (three) budget shifts for handling Covid-19, amounting to Rp. 1,694,516,009,095, - allocated for Health Management, Social Safety Net and handling of economic impacts in Banten province (Toni, 2020). achieve the target and achieve the realization of income as shown in the table above, as an illustration of this, the following can be seen the number of potential motorized vehicles, arrears and things that have been done to achieve this income:

Table 1.5 Data on Motor Vehicle Potential and Motor Vehicle Arrears 1 January 2017 to 31 December 2021

N o.	Transport ation type	POTENCY		PROSE NT	ARREARS		PROSE NT
		UNIT	(Rp)	(%)	UNIT	(Rp)	(%)
1	PERSONA L	2.218.87 5	1.096.006.07 4.400	31,58	1.134.41 1	386.468.759.0 00	38,17
2	AGENCY	18.374	11.399.448.9 00	0,33	7.214	3.785.409.700	0,37
3	GENERA L	22.398	46.139.348.9 00	1,33	10.394	16.282.036.50 0	1,61
REGION. BANTEN POLDA LAW		2.259.64 7	1.153.544.87 2.200	33,23	1.152.01 9	406.536.205.2 00	40,15
1	PERSONA L	2.746.88 8	2.265.174.49 4.900	65,26	1.206.68 7	591.332.180.4 00	58,40
2	AGENCY	7.813	5.303.853.00 0	0,15	1.805	1.008.805.700	0,10
3	GENERA L	24.536	47.061.672.1 00	1,36	9.279	13.677.035.60 0	1,35

REGION. POLDA METRO JAYA LAW	2.779.23 7	2.317.540.02 0.000	66,77	1.217.77 1	606.018.021.7 00	59,85
TOTAL NUMBER	5.038.88 4	3.471.084.89 2.200	100,00	2.369.79 0	1.012.554.226 .900	100,00

It can be seen that the potential for vehicles is very large, namely as many as 5,038,884 units which are dominated by private and public vehicles, but the number of arrears is also quite large, namely as many as 2,369,790 units or if it is percentaged to the number of potential vehicles, it is 47.03%.

METHOD

In evaluation research, especially using the dimensions of Stufflebeam (1983), a comprehensive data source is needed. To strengthen this research, the research method used is a qualitative research method. The use of qualitative methods in this study focuses on evaluation from the point of view of program implementers. Strauss and Corbin in Basrowi (2008) explain the notion of qualitative is a type of research that produces findings that cannot be achieved using statistical procedures or other quantification methods, so this qualitative research can be used to examine people's lives, history, behavior, social movements or kinship relations (Basrowi, 2008).

The data collection techniques used in this research are as follows (Creswell, 2014):

1. Interviews, namely researchers conducted face-to-face interviews, taking into account health protocols with informants related to the Door To Door Billing Program for Motor Vehicle Tax Arrears (PKB) in Banten Province. This interview is intended to obtain views and opinions from informants regarding the door to door tax collection program.
2. Observations, when researchers made observations in the field regarding Evaluation of the Implementation of the Door to Door Billing Program for Motorized Vehicle Tax (PKB) Arrears in Banten Province with health protocols. In this observation the author collects data related to the object of research by not being directly involved in implementing the door to door tax collection program. This observation was carried out openly, namely the researcher asked general questions from the informants which allowed the informants to freely give their views.
3. Documents, namely researchers can also collect documents related to research, the authors collect data through documents from related agencies in the form of laws, regulations and activity reports.

Based on the results of previous research searches through Google Scholar which were processed through Vosviewer. This dataset is processed with the keyword "Vehicle Tax". Based on the visualization results, it was found that in the last 10 years, research related to motor vehicle tax

collection is local revenue, tax payments, tax compliance, property taxes, energy taxes, taxpayer compliance, tax law, taxes, tax arrears, vehicle taxes. motor vehicles, billing section, Samsat, local origins and others, while there has been no door-to-door tax billing in the last 10 years.

Research related to motor vehicle tax collection itself has been carried out by researchers including (Delucchi, 2007; Delucchi & Murphy, 2008; Gnap & Konečný, 2015), and from several existing articles on Motor Vehicle Tax (PKB) only very few discuss regarding PKB billing through door to door activities. Based on the search results, it can be seen that the novelty of this research is the door to door billing of motor vehicle tax. Where so far no one has specifically researched tax collection by coming from door to door. Examining the evaluation of this policy can contribute new findings in public policy science which can provide information about whether the policy is effective or not in overcoming motor vehicle tax arrears.

Tika Pebrianty kawii in "Determination of Motor Vehicle Taxes on motorized vehicles used at airports in increasing regional revenues, Edwin Robert Anderson Seligmen in Essay on Taxation" Tax is compulsory contribution from the person to the government to defray the expenses incurred in the common Interest off all without reference to special benefits conferred", the word "The Person" shows that taxes are paid by both individuals and entities, the word "Government" shows that taxes are paid to the government in various forms, so these taxes must be paid to the government (Dopp et al., 2019).

Abharina Avidaniar Bintary, Vocational Tax Journal (Jupoksi) Vol 1 No. 2., March 2020 "Analysis of Motorized Vehicle Taxpayer Compliance in an Effort to Increase Regional Tax Revenue at the East Jakarta Samsat Joint Office for 2015-2018 in his Journal he stated that:

1. Taxes are contributions to the State (can be forced)," Adriani Halim, et al, 2014
2. The level of taxpayer compliance affects income
3. Busyness is a factor in people not being able to pay taxes because they can be negligent and forget
4. "Door to Door" activities carried out to new tax recipient addresses are limited to summons for payment of arrears of Mutiara Cendana, Bayu Laksma Pradana "Analysis of the Influence of Taxpayer Awareness and Taxpayer Knowledge on Compliance in Paying Motorized Vehicle Tax (PKB) in DKI Region Jakarta "States that taxpayer awareness, knowledge of taxpayers has no significant effect on taxpayer compliance in paying.

RESULTS AND DISCUSSION

Currently, motorized vehicles have greatly increased in Indonesia, one of which is in the Province of Banten. In addition, the transportation of motorized vehicles is no longer a luxury item but a special need for the community. Motorized Vehicles are used as a link between the Village and several other areas and as a means for the community in their daily needs in carrying out various activities to support a better economy.

Seeing the increasing number of vehicles, the use of tax services must be optimized by Samsat employees in all Banten Provinces. This is because access to tax services is in accordance with regional characteristics in Banten which consist of urban and rural areas so that there are areas whose reach is quite far from the village to the city. Banten Provincial Government has created a Samsat service program that is not only carried out at the office. So that the Head of Samsat in Banten Province is trying to run a door to door Mobile Samsat Service program, as a target in increasing Motor Vehicle Tax in Banten Province.

Collection of motorized vehicle tax which is carried out door to door is a flagship program in Banten Province in an effort to increase and service taxes that are mobile (moving) to remote villages. By using official vehicles and motorcycles that pass through various road terrains and Samsat 3 Roving door to door that is still used manually, due to road conditions and networks in several remote areas which are still minimal, but Samsat employees in Banten Province are still enthusiastic in collecting taxes to remote villages. With the existence of service facilities provided by the government, for convenience in paying Motor Vehicle Tax, it is hoped that Motor Vehicle Taxpayers will utilize the facilities provided by Samsat - samsat in Banten Province in door to door Samsat services. so that taxpayers can make tax payments on time and there are no more sanctions or fines for delays in making payments or repayment of Motor Vehicle Tax (PKB) because they have been given convenience in service.

With the Door to Door Mobile Samsat Innovation service, it is a way to improve services to make it easier for the community to simplify requirements, simplify service procedures, service time, and make people not have to waste time with door arrears billing programs to go to the city or static services to pay taxes. Motorized Vehicles, so that door to door billing with the door to door Mobile Samsat service is very useful for motorized vehicle taxpayers in remote villages, especially areas far from urban areas. In order to increase local revenue.

With this program, it makes it easy and reminds people, both those who are located far away or those who are located close to the Samsat office, which require travel time and distance that is not short and not close, this is confirmed by one of the residents, Mr. Asep, whose location is 4 hours away. use two wheels to go to the Samsat office. "We are proud of this door to door billing service and at the same time being able to pay directly close to home so we don't have to bother and don't waste a lot of money on making tax payments and are not in arrears of taxes, now Samsat employees who come to collect and open services this is in our village and this service is very easy for us to understand by bringing a photocopy of the KTP and tax notification along with the STNK unless our STNK dies and then comes with the BPKB and we still have to go to town."

Regional revenues in the structure of district/city and provincial financial reports generally consist of regional revenues and financing. Regional revenues are sourced from regional original revenues, balancing funds, other legitimate regional revenues. Regional Original Tax (PAD) itself is the income obtained by the region which is collected based on regional regulations in accordance with laws and regulations to raise funds for the needs of the area concerned in financing its activities. PAD consists of regional taxes, regional levies, results of separated regional wealth management, and other legitimate regional original income. Banten Province is an area that has a high degree of independence (60.4%), most of which is obtained from the local tax sector through the motor vehicle tax (PKB), namely 4,225,516,073,674 trillion Rupiah in 2020, in 2019 the realization of the motor vehicle tax sector amounting to 5,220,773,283,750 trillion rupiahs, resulting in a significant decrease in income in 2020 compared to 2019, and this decrease occurs in almost all regional tax items so that arrears will be higher and potential income is not optimal in 2020 Regional original income is the second largest contributor to district/city and provincial regional income, namely 41.53 percent of total regional income or 13,723.11 billion rupiahs.

As stated above, one of the main contributors to local revenue is the motor vehicle tax (PKB) sector. Potential motor vehicle tax arrears in the 2015-2020 period, the amount of arrears reaches Rp. 774,836,492,400 billion rupiahs with the number of vehicles in arrears of 2,244,717 units (42.91%) consisting of motorbikes and cars of various types that are scattered in the Samsat area, both Polda Metro Jaya and Polda Banten.

PKB policies have very complex dimensions, especially in developing countries which rely heavily on PKB as a source of state or regional income. CBA policies in developing countries and developed countries have a different orientation. In developing countries, PKB is the main strategy to increase state or regional income. Various factors related to CLA are tax socialization, knowledge of taxation, income of taxpayers, services, and tax sanctions. The purpose of PKB is that one of the potential sources of revenue is Local Own Revenue (PAD).

Regarding the PKB policy, the government encourages an orientation towards sustainability by providing tax deductions for vehicles such as electric vehicles. The government provides incentives related to the purchase of electric cars, including providing support for development and investment in making electric cars which are considered more environmentally friendly. Through Government Regulation Number 71 of 2021 concerning amendments to government regulation number 73 of 2019 concerning taxable goods that are classified as luxury in the form of motorized vehicles which are subject to sales tax on luxury goods, the government supports policies to accelerate the reduction of exhaust emissions sourced from motorized vehicles, it is necessary to accelerate development battery-based electric motor vehicles and their ecosystem. Policy arrangements to guarantee the environment and development at the regional level can be seen from the opening of regions to investment in electric cars and motorized vehicle taxes which

are allocated to encourage development that is more environmentally friendly. Although these policies have not fully met expectations. Local governments with their policies already have a balance orientation.

On the other hand, the motor vehicle tax policy is used as a tax intensification strategy, such as in regional regulations related to programs of development activities and improving people's welfare which will also have an impact on economic growth and the quality of community resources in the area, because they are able to finance independently. Motorized Vehicle Tax (PKB) is one of the tax sectors that is a mainstay of income, of course the potential of this sector must be optimized so that regional revenue optimization will be achieved as the backbone in the implementation of development activities and community welfare programs. Where the availability of funds with development programs must run perpendicular to the relationship between Regional Original Income (Income) for the availability of costs/funds with development programs (Expenditure) which is a logical relationship that cannot be separated, Regional Original Income (PAD) is income obtained by the Region collected based on regional regulations in accordance with statutory regulations. (article 1 point 18 Law 33/2004). The greater the regional original income should have an impact on the structure of the Regional Budget (APBD). The APBD itself is the annual financial plan of the Regional Government which is discussed and agreed upon jointly by the Regional Government and the Regional People's Representative Council, and is stipulated by Regional Regulation (article 1 point 17 of Law 33/2004) In order to carry out its Duties and Functions in the Provincial Regional Tax revenue sector, Banten Province Regional Revenue Agency (Bappenda) has formed a Technical Implementation Unit in the field of tax services, namely UPTD PPD, especially Motorized Vehicle Tax (PKB) or other taxes which are under the authority of the Province.

a. CIPP (Context, Input, Process, Product)

This model according to Stufflebeam in Karding, (2008: 40-41) and Ignatova et al (2015) states that a decision-oriented evaluation approach is structured to help administrators make decisions, where evaluation is a process that describes, obtains and provides information which is useful for assessing alternative decisions and creating work guidelines to serve managers and administrators by dividing evaluation into four types, namely:

- a. Context evaluation to serve planning decisions, this evaluation context helps plan decisions, determine the needs to be achieved by the program and formulate program objectives.
- b. Input evaluation, structuring decision, this evaluation helps organize decisions, determine existing sources, alternatives to be taken, what plans and strategies to achieve needs, what are the work procedures to achieve them.

- c. Process evaluation, to serve implementing decision, process evaluation to help implement the decision to what extent has the plan been implemented? what to revise? Once these questions are answered the procedure can be monitored, controlled and improved.
- d. Product evaluation, to serve recycling decision, product evaluation to help further decisions, what results have been achieved? what to do after the program runs.

The four things mentioned above are evaluation targets which are nothing but components of the process of an activity program. The CIPP evaluation model is an evaluation model that views the program being evaluated as a system. Thus, if the evaluators have determined that the CIPP model will be used to evaluate the assigned program, they will inevitably have to analyze the program based on its components. This model has now been refined with an O component that stands for outcomes, thus becoming the CIPPO model.

b. Context Evaluation To Serve Planning Decision / Context Evaluation To Help Administrators Plan Decisions

This evaluation context helps plan decisions, determine the needs to be achieved by the program and formulate program objectives. In order to maximize motorized vehicle tax revenue in Banten Province, the Provincial Government (Pemprov) of Banten through the Regional Revenue Agency (Bapenda) conducted a door-to-door program for collecting PKB arrears by visiting delinquent taxpayers who are either in urban areas or complexes. housing or in rural areas in the City of Serang or other cities throughout the Samsat area according to the billing address in Banten Province. Not only confirming that taxpayers own the vehicle, the Bapenda team also brings along a mobile Samsat car to make it easier for taxpayers to pay their obligations.

Head of Bapenda Banten Province, Opar Sohari, during the event, explained that collecting vehicles directly to taxpayers' homes is a routine activity for Bappenda to continue to increase PKB revenue and minimize arrears. Therefore, this effort is made to remind taxpayers to be obedient in paying their vehicle tax. According to an informant at the Griya Permata Asri Housing Complex, Dalung, Serang City on Wednesday. :

"Actually, it reminds us, because there are taxpayers who, because they are too busy working, forget or are lazy because they are tired, so we remind them and bring the service closer together. Because we also bring the Samling car,"

The informant explained that now is no longer the time when it is difficult to pay taxes. Because the government has made many innovations in paying vehicle taxes that are more practical, fast and easy for taxpayers. Such as payments through the Post Office, partner bank ATMs to Indomaret and Alfamart. And that doesn't include Samling cars and motorbikes and outlets in crowded places, including the efforts involving the police that we routinely carry out almost every

day. Previously, this activity was carried out routinely by each UPT Samsat under the authority of Bappenda Banten. However, in order to make the most of it, the center of Bapenda also went into the field.

The Head of Planning, Control and Evaluation of Regional Income added, considering that taxpayers with quite a large tax potential live in housing estates, the City of Serang, especially the 56 housing complexes, will be the first area to confirm vehicle tax. For the potential of motorized vehicles throughout Banten Province, Bappenda recorded 5,015,506 units and 2,135,484 motorized vehicle arrears.

Statements from informants from explained that:

"The city of Serang is quite a lot with the amount of arrears there are 680 units with details, as many as 420 two-wheeled, 260 four-wheeled units. The plan is to do this for 10 days for the City of Serang, and other districts/cities will follow later,"

Context in managing taxes. Police institutions, regional governments and the Samsat office itself have a high commitment in implementing tax issues. It is only in this context that human resources are needed which are not small in carrying out door to door tax collection and these institutions have not been able to provide them properly (Keith et al., 2017).

For the head of the Samsat, the institution is not only based on achieving targets, commitment reflects the capacity to act ethically in collaboration and taking collective action so that the implementation of Banten Governor Regulation Number 12 of 2020 concerning the elimination of administrative sanctions or annual motor vehicle tax fines, motorized vehicle transfer fees transfers from outside the region, transfers within the region and progressive tax abolition can be realized.

The problem of coordination between institutions is a problem that is specific and does not appear to the surface, especially related to communication. Coordination according to one Samsat head is intended so that the institutions involved under one roof can unite the activities of work units, organizations, so that Samsat moves as a unified unit to carry out all organizational tasks. The context of this program requires the support of an effective leadership style. This was stated by one/an official in the Samsat office environment. Therefore, according to one of the Samsat officials, related problems in coordination between institutions in the context of realizing the governor's policy to reduce the amount of tax arrears are communication both administratively and organizational rules as well as the "work habits" of each institution. Apart from that, it was also conveyed that another problem that has surfaced is the lack of coordination meetings between agencies to solve problems related to the service of Motor Vehicle Tax Payment for motorized vehicles to taxpayers. Coordination meetings are only held every 6 months and are held at the provincial level together with the Samsat supervisory team, even though they should be once every 3 months. Among the three agencies, there is not enough mutual exchange of information on their

work. Each agency only carries out their respective duties without wanting to know the work of other agencies. This resulted in less cooperation or mutual assistance in carrying out work between agencies.

Processes at the organizational level are very important to support success according to the governor's policy to reduce tax arrears. However, another problem that arises is the existence of sectoral egos between institutions. This was acknowledged by the Head of the Samsat Office (KKS) in several regions that as the leading regional revenue sector, Samsat had difficulty reducing tax arrears. This is influenced by various aspects, both from administrative issues, coordination between institutions, the community, including issues that are actually recognized as existing, namely the existence of institutional interests. The concept of one roof in the SAMSAT office still creates a conflict of interest even though it doesn't surface. Therefore the role of coaching for each institution as well as what is carried out collectively by Samsat supervisors is very important. This was acknowledged by (W.I. K.sam) Serang and South Tangerang. Supervision from Samsat coaches is needed to reduce cultural barriers. The coaches, although they do not have the formal authority to be technically involved in reducing barriers to commitment as well as vertical and horizontal coordination, can normatively provide supervision that directs the behavior of each institution through coaching and appeals. But this is sometimes difficult to realize. The appeal is not binding institutionally or administratively. This condition causes the supervision and coaching carried out to be more normative in nature.

The Jasa Raharja employee stated the same thing, that there was a meeting, even though the time span was relatively long, for example yesterday's meeting with the Banten Regional Police Traffic Directorate as the Superintendent of Samsat in Ciputat which gave us the opportunity to present problems in the field including the progress we have achieved even though it was only conveyed in general. further explained that. Efforts to increase commitment and coordination between institutions have become routine work. differences in structure, culture and individual characteristics require supervision related to the reduction of tax arrears. The same thing was stated by AT, one of the Samsat staff who also felt how the coordination and institution were built and where they are today. It is stated that "there needs to be regular supervision and guidance and touches on technical aspects, although not in detail, but provides an overview of the problems faced by institutions in a joint effort to reduce tax arrears.

The results of observations of several meetings between Samsat supervisors and Samsat employees as well as interactions between institutions show that coordination and institutional improvement require concrete steps that can reduce sectoral egos as well as embrace institutions into joint activities. But this seems quite difficult to do. The coaching task is more strategically weighted normative. The authority of Samsat supervisors is also limited and their respective tasks are quite a lot, especially with the current conditions.

CONCLUSION

Compliance in paying taxes can increase income and paying taxes is mandatory and can be forced, but not all people want to come to various facilities and make it easy to pay, so door to door services are needed in the form of billing. Collection of motorized vehicle tax which is carried out door to door is a flagship program in Banten Province in an effort to improve and service tax that is mobile (moving) to the place of domicile of the taxpayer

Judging from the CIPP (Context, Input, Process, Product) evaluation model popularized by Stufflebeam, it can be concluded that context evaluation to serve planning decisions in a door to door billing implementation program requires the support of an effective leadership style. This is because there are still many problems in coordination.

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