

Collaborative Process for Implementing E-Payment in Payment of Motor Vehicle Taxes in West Sulawesi Province

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Abstract

This research aims to analyze and examine the collaborative process of implementing E-Payment in paying motor vehicle taxes in West Sulawesi Province. This research uses a qualitative type of research with a phenomenological approach. Data collection techniques namely observation, interviews and document review were used. This research was carried out in West Sulawesi Province with the type of research used was qualitative with a descriptive approach. The collaborative process for implementing E-Payment in paying motor vehicle tax in West Sulawesi Province has not been optimal. This can be seen in the aspect of compromise or cooperation which is still low due to using applications that are still semi-online. The communication aspect is still low because there are still people who don't have cellphones and are happy with manual payments. In the aspect of freedom and equality, all stakeholders do not yet support each other between agencies so they tend to carry out their respective duties and functions without effective coordination. Aspects of capability and trust are still low because there are still Samsat offices that cannot implement E-payments. The aspect of uniting strength and commitment has not been effective because there are often miscommunications regarding the Samsat data base.

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Introduction

The government is required to always adapt to what society needs. One of them is the need for adequate public services. This adjustment is an effort to respond to global developments occurring in the internal and external environment in government administration. This is because the development of an increasingly global environment demands the roles of government agencies that can accommodate all interests within a democratic framework. Various collaborations or collaborations between stakeholders in government administration are also carried out as an effort and government response in activities to handle public problems.

Effectiveness and efficiency in providing public services, organizations have an interest in building relationships between organizations due to limited control/ownership of resources. This relationship is to complement each other (mutualistic symbiosis) in order to achieve common goals or objectives of each organization concerned. Resource dependency on other organizations needs to be managed well.

The degree of dependence of an organization on certain resources is a function of two factors. First, the importance of resources for organizational survival. Second, the extent to which those resources are controlled by other organizations. In relation to cooperation, resource dependency

theory emphasizes that the success of an organization is very dependent on the quality of the relationships they have with other organizations.

One of the collaborations with other parties in the implementation of public services is regulated in Article 12 paragraph (1) of Law Number 25 of 2009 concerning public services, explaining that "In order to increase the efficiency and effectiveness of services, collaboration between providers related to technical matters can be carried out. operational and/or service support". It is further stated in paragraph (2) that "Cooperation between providers as referred to in paragraph (1) includes activities related to technical operational services and/or service support". This means that cooperation is carried out in the form of handing over some of the tasks of providing public services to other parties due to limited resources.

Collaborative is defined as a form of cooperation, interaction, compromise of several elements related to individuals, institutions or parties involved directly and indirectly who receive the consequences and benefits. Due to the complexity of public problems and people's demands for easy services, the government inevitably has to respond to public interests. The government as a service provider experiences many resource limitations (human, technological, information, financial), to complement these limitations, cooperation or collaboration is an alternative for the government to answer community demands, especially in realizing innovative service quality.

Collaboration is a stage for giving birth to innovations to improve services in the public sector, therefore cooperation in innovation seems to be endlessly discussed among the government and the BUMN, BUMD and other organizations. In the last ten years, the practice of cooperation and innovation in the administration of government bureaucracy in Indonesia has been revealed in a number of literature.

Building collaboration can change the attitudes of actors or personnel from partnering institutions to become more open and friendly. Most executives from the two types of institutions studied thought that they had a more positive view of their partners after collaborating. Based on these views, collaboration in the delivery of public services is a necessity in meeting government limitations. However, collaboration must be built on the basis of agreement, the same vision and goals so that the collaborating parties have responsibility and commitment to the continuation of the collaboration. Through collaboration, the problems faced in realizing community welfare can be resolved together.

Collaboration with other parties with the aim of supporting service quality and giving birth to innovations in the delivery of public services. The aim of creating public service innovation is to provide greater ease of access for the public to obtain services and simplicity in services so that they can be of direct benefit to the public as service users.

Innovation and successful practice analysis are basically supported by several main strategies in the government sector. First, integrated services, where the public sector offers an increased number of services, citizens have expectations that are not simple where citizens ask for the services provided to be accompanied by comfort. Public authorities often integrate products and services to meet their needs and expectations. For example, use of call centers, email, debit cards, e-government and others.

Second, decentralization of service delivery and service monitoring will bring services closer to the community and usually provide certainty regarding high levels of demand, thereby increasing community or business satisfaction. Decentralization of services drives new

economic development. Decentralization of services increases citizen participation and increases trust in government.

Third, the use of collaboration. It means innovative government to meet increased compliance so that it is more efficient in providing public services, more collaborative between organizations and there is also cooperation between the public and the private sector. For example, collaboration with business organizations in an effort to promote the efficiency and quality of public administration services.

Fourth, citizen involvement. Innovative government authorities must realize their important role by encouraging citizens to participate in driving change. A participatory approach allows citizens to express their needs and opinions on technical proposals and facilitates the implementation of a given project and ensures the continued success of a change innovation. And fifth, the use of communication and information technology.

As in Presidential Regulation Number 5 of 2015 concerning the Implementation of a One-Stop Single Administration System for Motor Vehicles in Article 1 Paragraph (1), the One-Stop Single Administration System, hereinafter referred to as Samsat, is a series of activities in the implementation of Registration and Identification of Motor Vehicles, payment of Motor Vehicle Taxes, Customs Fees. Transfer of Motor Vehicle Names, and payment of Mandatory Contributions to Traffic Accident and Road Transport Funds in an integrated and coordinated manner in the Samsat Joint Office.

Presidential Regulation Number 5 of 2015 also regulates that the Samsat Office is a forum for the three institutions involved in its implementation, namely the National Police of the Republic of Indonesia which is in charge of traffic, the Regional Financial Management Work Unit which carries out provincial tax collection, and Business Entities in administering Samsat. The function of the Police is to carry out the role of maintaining public security and order, enforcing the law, and providing protection, protection and services to the community in order to maintain domestic security. Meanwhile, the function of regional government is as an element of government administration in the region. Furthermore, a Business Entity is a State-Owned Enterprise formed based on Government Regulation Number 39 of 1980 which is appointed by the Minister who carries out government affairs in the field of state finance to carry out management of the Mandatory Contribution to the Road Traffic Accident Fund and the Mandatory Passenger Accident Coverage Fund.

Samsat aims to provide Motor Vehicle Registration and Identification services, payment of taxes on motor vehicles, and Mandatory Contributions to Traffic Accident and Road Transport Funds in an integrated and coordinated manner that is fast, precise, transparent, accountable and informative. The scope of Samsat services includes registration and identification of motorized vehicles, payment of tax on motorized vehicles, and payment of Mandatory Road Traffic Accident Fund Contributions (SWDKLLAJ).

The police have a registration and identification function, namely providing legitimacy of the origin and worthiness, ownership and operation of the Ranmor, control function, police forensics and services to the community through verification, recording and data collection, numbering, publishing and providing proof of registration and identification of the Ranmor, archiving and providing information. Meanwhile, the regional government's function is to receive taxes on motor vehicles owned by the community. Furthermore, Jasa Raharja as a BUMN appointed by the Minister functions to carry out government affairs in the field of state

finance to carry out management of Mandatory Contributions to the Road Traffic Accident Fund and the Mandatory Passenger Accident Insurance Fund.

As stated in Article 22 paragraph (1) of Presidential Regulation Number 5 of 2015 concerning the Implementation of a Single One-Stop Administration System for Motor Vehicles, "Improving the quality of joint Samsat office services can be carried out by establishing auxiliary units (a) auxiliary Samsat; (b) Samsat geray/corner/payment point/outlet; (c) Samsat driver thru; (d) mobile samsat; (e) Samsat delivery orders (door to door); (f) E-Samsat; and (f) development of other samsat in accordance with technological advances and community expectations."

Furthermore, Regulation of the Director General of Taxes Number PER-05/PJ/2017 concerning Electronic Tax Payments Article 1 Paragraph (1) states that electronic tax payments are payments or deposits of tax made through an electronic system. Then, paragraph (2) states that an electronic system is a series of electronic devices and procedures that function to prepare, collect, process, analyze, store, display, announce, transmit and/or disseminate electronic information. Furthermore, in paragraph (3) the billing system of the Directorate General of Taxes is an electronic system managed by the Directorate General of Taxes in order to issue and manage the Billing Code which is part of the electronic state revenue system.

This research aims to analyze and describe the application of E-Payment in paying motor vehicle tax in West Sulawesi Province.

Literature Review

Public Administration

Administration is one of the most ancient and widespread human behaviors so that old civilizations have used administrative methods for various purposes in managing territories and populations. It could be said that since humans became familiar with writing, since then administration has also been developed as a means of governing government. Starting from serving the needs of the government, it is not surprising that administrative science is closer to the public sector than the private sector. The development of science, administration contributes to the science of public administration which continues to experience changes, especially since the 1990s. Public administration, which was previously considered an exclusive concept that focused on issues of efficiency and effectiveness, has shifted to become a multidisciplinary concept.

Early in its development, the study of public administration was very closely related to the State, even public administration was also identified with bureaucracy, as Henry (2004) said, "For the latter part of the twentieth century, the public bureaucracy has been the locus of public policy formulation and the major determinant of where this country is going".

According to Gluckman et al. (2021), conceptually the policy formulation process is described as a linear process, starting from the formulation stage to the determination of policy proposals that will be determined by the policy authority. This process determines the next process which may reflect the public's will or be irrelevant to their preferences.

Public service

Public service can also be interpreted as providing services (serving) the needs of people or society who have an interest in the organization in accordance with the basic rules and procedures that have been determined. In essence, the government is a servant of the

community. It is not held to serve itself, but to serve society and create conditions that enable every member of society to develop their abilities and creativity in order to achieve common goals.

According to Albrecht and Zemke (Dwiyanto, 2021), the quality of public services is the result of interactions from various aspects, namely the service system, human resources providing services, strategy, and customers. In relation to Human Resources (HR), service officers are needed who are able to understand and operate a good service system. for example, a tax service system that already uses computers certainly requires officers who have adequate competence.

As stated by Sawir (2017), public service sector management is all service management activities carried out by the government which are operationally carried out by government agencies in accordance with their authority, both services directly to the public and indirectly through certain policies. The government's obligation is to provide public services that are the right of every country. The forms of public services provided to the community can be divided into several types, namely government services, development services, utility services and social services.

Good governance

Good governance is basically a concept that refers to the process of achieving decisions and their implementation that can be held accountable together. As a consensus reached by the government, citizens and the private sector for the administration of government in a country.

Good governance is the central issue that is most prominent in the management of public administration today. The demand to create a state administration that is able to support the smooth and integrated implementation of the duties and functions of state government administration and development can be realized by practicing good governance.

The demand for good governance arises because of deviations in state administration from democratic values, thus encouraging citizens' awareness to create a new system or paradigm to monitor the running of government so that it does not deviate from its original goals (Wasistiono, 2002).

Sari (2023) revealed that good governance is a mechanism for managing economic and social resources that involves the influence of the state sector and non-state sector in a collective effort.

The aim of good governance according to Kurniawan (2005) is to realize solid and responsible state government administration, as well as efficiency and effectiveness by maintaining synergistic constructive interactions between the domains of the state, private sector and society.

Collaborative Governance

One type of government or governance concept is called the concept of collaborative governance. Collaborative Governance can be said to be one type of governance. This concept states the importance of a condition where public actors and private actors (business) work together in certain ways and processes which will produce legal products, rules and policies that are appropriate for the public or society.

This concept shows that in administering government, public actors, namely the government, and private actors, namely business organizations or companies, are not separate entities and work independently. Instead, work together for the benefit of society. Collaboration is

understood as cooperation between actors, between organizations or between institutions in order to achieve goals that cannot be achieved or carried out independently.

The study of collaboration and innovation in the realm of public administration can also be traced at the level of a new state administration model, namely public choice. Smith (2003) revealed that the system of providing services to the public (delivery service system) is one of the centers of attention and is the value that will be maximized.

Kramer (1990), said that collaboration is a thinking process where the parties involved look at the different aspects of a problem and obtain solutions from these differences and the limitations of their views regarding what can be done. Collaboration is also defined as togetherness, cooperation, sharing tasks, similarities and responsibilities where the collaborating parties have the same goals, the same perceptions, the desire to proceed, provide mutual benefits, honesty, compassion and are community-based.

The collaboration process is depicted with a flow chart diagram which includes several stages in the process. There are several stages that occur in the collaboration process, as stated by Calson that the job description of leaders in collaborative governance is based on what they do, namely before, during and after it occurs (Morse & Stephens, 2012).

According to Huxham & Vangen (1996) several components in the collaboration process are: (1) Managing Aims, meaning that the goal to be achieved is the main reason for a There are three levels of goals proposed by Huxham & Vargen (1996), namely first "meta goals" at the top level, an explicit statement about the goals to be achieved, second is a description of the interests to be achieved each organization involved, three descriptions of the individual objectives of each organization; meaning that collaboration is an effort to achieve shared goals that have been set through the division of tasks/work to serve the needs of the community; (2) Compromise, compromise is needed to overcome differences in ways of working and efforts to obtain agreement between collaborating parties, agreement is meant through communication to find a good formulation to resolve problems in public services; (3) Communication, communication in collaboration which must be adapted to the context of the message conveyed to all parties, meaning that all parties collaborate to socialize programs to the community. Effective communication can provide clarity regarding the goals to be achieved; (4) Democracy and equality, in collaboration there are three aspects that must be considered; First, who should be involved in the collaboration. Second, the collaboration process is equality and respect for each person. Third, accountability and representation in the form of accountability to the organization. This means that there is an element of participation with equal rights in the formulation of policies related to public services; (5) Power and Trust, Power and trust are illustrated by a government organization becoming a supporter and expert in collaboration. This means that there is the ability to mobilize the potential of all collaborating parties and all the resources they have and can be trusted to meet the service needs of the community; (6) Determination, commitment and Stamina, namely uniting strength and commitment so that collaboration goals are easier to achieve

Methods

Van Meter and Van Horn describe implementation as acts made by people, authorities, government agencies, or private entities to achieve the goals indicated in policy choices (policy goals). Many variables influence policy implementation success and each of these variables are interconnected (Prihatini & Subanda, 2020). This model describes how policy success is impacted by some interconnected factors, including: (1) policy standards and objectives,

(2)Materials, (3). Implementing organization characteristics, (4). Implementer attitude, (5). Communication between linked organizations and implementation activities, 6). Social, economic, and political context. Thus, the Van Meter and Van Horn indicators may be used to help researchers describe the execution of village fund policies in three villages in Donggala Regency.

Results and Discussion

Collaboration is an important part of any effective work environment. This allows individuals to share ideas and work together more effectively to achieve common goals. Collaborative also encourages creativity and innovation, as well as cooperation and teamwork. This shows that collaboration is one of the most important factors in success, especially in the workplace.

Working as a team not only promotes better productivity, but also creates healthy relationships between coworkers. Often when a team works together, each element involved is more effective and efficient to make it easier to achieve its goals. By collaborating, you will be able to increase employee motivation and engagement. Additionally, sharing ideas and brainstorming is helpful for developing unique solutions to complex problems.

Collaboration is an important part of every work environment. By collaborating, organizations can share ideas and work together with other stakeholders involved to be more effective in achieving common goals. Working collaboratively has various benefits such as encouraging problem solving, allowing individuals to learn from each other, increasing individual productivity and involvement, creating a vertical hierarchy and of course not becoming a barrier between colleagues, and creating a positive workplace atmosphere. Don't forget that to achieve all this, efforts are also needed to train collaboration skills in easy ways, such as being a good listener, practicing communication, and being responsible for the tasks at hand. By collaborating, each organization will make it easier to achieve its goals.

Managing Aims (Goals to be Achieved)

The process of determining the goals to be achieved in a collaboration involves a series of systematic steps to ensure alignment and mutual success. Collaboration can lead to achieving clear goals by ensuring that all parties involved have the same understanding, and optimize the results of cooperation.

Regarding achieving effective collaboration goals, several steps can be taken. For example, identifying the common needs of each stakeholder in order to determine the goals of the entities involved in the collaboration and areas that will provide added value in the collaboration. Collaboration can lead to achieving clear goals, ensuring that all parties involved have the same understanding, and optimizing collaboration results.

As the results of the interview with Amj, that:

"The goal to be achieved from using the E-Payment application is to make it easier for people to pay motor vehicle tax and payments can be made anytime and anywhere. Collaboration is built according to the roles and functions of each relevant stakeholder." (Interview on Wednesday, May 10 2023)

The use of E-payment applications in collecting motor vehicle taxes has become the main focus in efforts to increase efficiency and convenience for the public. Therefore, it is important to pay attention to proper collaboration with relevant stakeholders to achieve optimal results.

Then reinforced by DSI, saying:

"The goal to be achieved in implementing E-payment is to make services easier and closer to the community. Apart from publishing motor vehicle data and also to delay action. In achieving this goal, involving all elements actively involved in collaboration so that it is easier to accommodate all elements of communication" (Interview on Tuesday, May 9 2023)

The implementation of E-payment significantly simplifies the process of publishing motor vehicle data and is effective in delaying action. Through active collaboration of all elements involved, there is an increase in the accommodation of inter-agency communication, speeding up work flow, and increasing community involvement. Factors such as data security, ease of access, and level of public acceptance are the keys to successful implementation of E-payment.

This was further confirmed by the results of the interview with Bdo, saying that:

"The aim of the collaborative process for implementing E-payment is to make it easier to speed up and increase motor vehicle tax payments. "The appropriate steps to facilitate the achievement of goals are to improve coordination and communication between collaborating agencies, carry out trials of understanding the use of E-payment applications starting from the relevant agencies, and carry out technical outreach to the public/taxpayers." (Interview on Tuesday, May 30 2023)

Technical outreach is carried out thoroughly to the public/taxpayers. This was done to increase public understanding regarding the implementation of the E-payment application.

This step has a positive impact in the form of a significant increase in payment speed and increased public participation in using E-payment. In achieving the goal of accelerating and increasing motor vehicle tax payments through e-payment, improving collaboration and appropriate steps are very important.

The results of the interview with ARn said that:

"The main goal in implementing E-payment is to make it easier for people to pay motor vehicle taxes. "Various steps have been taken to make it easier to achieve goals, such as holding meetings with stakeholders in the context of implementing the E-payment application and socializing the E-payment application and how to operate it." (Interview on Monday, May 22 2023)

The implementation of E-payment in motor vehicle tax administration is an initiative to increase the convenience and efficiency of public services. The implementation of E-payment is basically to make it easier to pay motor vehicle taxes. This is certainly a progressive step in efforts to modernize the tax administration system. The implementation of E-payment for motor vehicle tax payments must be a well-managed project and take into account all technical, security and social aspects to achieve the main objectives effectively.

As stated by Roucek and Warren (Abdul, 2002), collaboration means working together to achieve a common goal. Collaboration is the most basic social process. Usually, collaboration involves dividing tasks, where each person does each job that is their responsibility to achieve a common goal.

The aim of collaboration is to accelerate the achievement of goals together. Even in the process of achieving goals, it is not recommended to compartmentalize the tasks carried out.

As Nawawi (2010) said, collaboration is an effort to achieve a common goal that has been set through the division of tasks, not as a compartmentalization of work but as a unit of work, where everything is directed towards achieving the goal.

Compromise (Compromise or Cooperation)

Compromise is basically a term that is often used in various aspects of life, whether in politics, personal relationships, or in the business world. This term refers to an agreement or settlement reached by two or more parties who have different views or conflicting interests. In a compromise, each party must be willing to give or sacrifice some of what they want in order to achieve a common goal.

Compromise is not an easy action to make. In some cases, compromise may be seen as a form of weakness or undesirable sacrifice. However, in reality, compromise is an important and necessary strategy to reach a fair and sustainable agreement.

As the results of the interview with Amj, that:

"Cooperation in terms of E-payment data processing, applications used in increasing Motor Vehicle Tax (PKB) payments, the agreement is built based on the role and function of each stakeholder who joins the collaboration. Each stakeholder involved in the collaboration strives to build good communication and coordination by accommodating each of the interests of the agencies involved in the collaboration. The agreed goal is to create electronic PKB payments." (Interview on Wednesday, May 10 2023)

The analysis results show that collaboration between stakeholders plays a key role in the successful implementation of the E-payment system for PKB. Effective communication and coordination will be able to accommodate various interests, thereby creating sustainability and public acceptance of electronic PKB payments.

Then reinforced by DSI, saying:

"Cooperation in the roles and functions of each collaborating agency. Collaboration in application development and socializing the E-payment application. Agreements are built according to the goals each wants to achieve. There are efforts made by stakeholders to reach agreement on implementing E-payment. The agreement is based on efforts to improve services and income by each stakeholder and can accommodate each stakeholder's interests. "Services can be done electronically but still need to be improved" (Interview on Tuesday, May 9 2023)

Collaboration in developing and disseminating E-payment applications is an initiative aimed at increasing efficiency, service and income through electronic platforms. This process involves various parties or stakeholders who have their respective roles and functions.

Based on these conditions, AHy, in his interview, gave his argument that:

"At the moment this has not been achieved because there has been no direct competition between all agencies and those involved. "Efforts that must be made are to go directly to the field and see what deficiencies must be realized in order to create excellent service. To build cooperation, outreach must be carried out to the community and help direct the community if there are those who do not know how to pay via E-payment." (Interview on Tuesday, May 30 2023)

Failure to achieve goals can be caused by a lack of direct experience and a deep understanding of the needs and challenges in the field. Lack of direct intervention with relevant agencies can also hinder the identification of system deficiencies. Through direct presence in the field, this can be done by conducting field studies to identify deficiencies, analyze work processes, and listen to direct feedback from users or stakeholders.

As stated by Kramer (1990), there are several variables that play an important role in the success of collaborative relationships between organizations. Some of these variables include division of work between institutions, institutional structure, coordination (operational interaction). Meanwhile, the determining factors for the success of collaboration include; lead agency factors, service delivery factors, and infrastructure factors (resources).

Cooperation also has the potential to improve relations between conflicting parties. Agreements that create win-win solutions can pave the way for building trust and cooperation in the future. One of the key elements in compromise or cooperation is understanding and empathy, as well as flexibility and balance.

Communication (Collaboration)

Effective and efficient communication plays a central role in successful government collaboration. Government collaboration is a form of cooperation between various government entities, both at the local, regional and national levels with the aim of achieving better results in the delivery of public services. To achieve this goal, ideal communication must be the main foundation in every step of collaboration.

Good communication is the main foundation in building and maintaining positive relationships between collaborating government entities. In the context of government collaboration, clear and timely information is key to avoiding disagreements and conflicts that can hinder the achievement of shared goals. Good communication also supports transparency, trust, and active participation from all parties involved.

As the results of the interview with Bdo, said that:

"To date, meetings have been held with all existing stakeholders to discuss technical obstacles in implementing E-payment. "Because, actually a good communication pattern will really support the implementation of E-payment, especially when there are obstacles in paying taxes faced by each stakeholder" (Interview on Tuesday, May 30 2023)

Meeting with all stakeholders to discuss technical obstacles in implementing E-payment is a strategic step in facing the challenges of implementing electronic payment technology. Good communication is the key to formulating joint solutions and ensuring the smooth implementation of E-payment in tax payments.

The results of the interview with ARn said that:

"In order to facilitate communication, we regularly hold joint meetings with stakeholders. "Therefore, so far there have been no communication obstacles with stakeholders in implementing E-payment" (Interview on Monday, May 22 2023)

Regular meetings with stakeholders in the context of implementing E-payment reflect a commitment to maintaining effective communication and ensuring understanding in the journey of implementing this technology. Regular meetings with stakeholders can be analyzed using organizational communication theory. Aspects such as message clarity, effective

communication channels, and active participation can create an environment that supports shared understanding. This theory allows identifying factors that support effective communication in the context of E-payment implementation.

Then Syi, said that:

"The communication pattern that is developed must be good and agreeable. When each of us misunderstands, of course the goal that should make things easier is far from the goal." (Interview on Wednesday, May 9 2023)

Good communication patterns and mutual understanding are key elements in achieving the goals of an initiative or project. Misunderstandings in communication can cause significant obstacles to desired goals.

Communication models involving sender, message, channel, receiver, and context can be applied to understand how messages can be distorted or poorly understood. A deep understanding of the communication process helps identify points that can lead to misunderstandings.

Then reinforced by Ikr, saying that:

"Communication that has been established has reached mutual agreement, although sometimes there are technical obstacles in its implementation. There are technical obstacles that occur in implementing E-payment. This is because sometimes the payments made are incomplete" (Interview on Wednesday, June 7 2023)

Even though the communication that has been established has reached mutual agreement, there are technical obstacles that arise in the implementation of E-payment, especially related to incomplete payments. Technical obstacles in implementing E-payment can be analyzed through communication theory. Misunderstandings or lack of information during the communication process can result in incomplete payments. Identifying and analyzing the sources of communication errors, both from the sender and recipient of the message, can help improve the communication process to prevent similar problems in the future.

The implementation of the coordination function is hampered due to a lack of teamwork or each section is more concerned with the goals of its section without paying attention to other areas (Sailan, 2017).

The application of E-Payment as a form of communication and collaboration in financial transactions has become the main focus of financial technology development. However, there are still obstacles that prevent all levels of society from being able to enjoy the benefits. One of the significant problems is the inability of some people to access E-Payment due to limited ownership of mobile phones.

Democracy and Equality (Freedom and Quality)

Freedom in the context of collaboration in government agencies can be interpreted as the level of autonomy or independence possessed by each entity or individual involved in the collaboration process. Meanwhile, quality refers to the level of excellence or brilliance in the results and processes of collaboration. In the context of government agencies, quality can refer to efficiency, effectiveness and fairness in decision making.

There is a dynamic relationship between the degree of freedom and quality. Excessive freedom without oversight and rules can result in instability and uncertainty, while quality can suffer. Conversely, excessive control can stifle freedom and prevent innovation. Factors such as

regulations, organizational culture, and levels of participation can influence the balance between freedom and quality in collaboration in government agencies.

E-payment implementation may face complex system integration challenges. Therefore, it is important to evaluate system integration across all stakeholders and ensure that all systems can communicate efficiently to improve overall performance. Next, it is necessary to identify the quality of communication and collaboration between stakeholders. Increased social interaction and coordination can increase understanding and acceptance of E-payment.

The results of the interview with ARn said that:

"Bapenda has a role in quoting the PKB. The police have a role in the registration department in identifying ranmur. Jasa Raharja has a role in citing SWPKLLJ."
(Interview on Monday, May 22 2023)

The implementation of the roles of each party such as Bapenda (Regional Revenue Agency), the police in the registration section of motorized vehicle identification, and Jasa Raharja in quoting SWPKLLJ (Mandatory Contribution for Road Traffic Safety Development) is in line with the principles of public management to achieve efficiency and fairness in service. Each party, including Bapenda, the police and Jasa Raharja, has an organizational identity that must be maintained. The implementation of their roles must be in line with the values and goals of their respective organizations in order to create consistency and public trust.

The process of identifying ranmor and quoting funds such as PKB and SWPKLLJ can be done through the use of information and communication technology. Implementing an integrated information system can increase efficiency and accuracy.

In accordance with their roles and responsibilities, they can contribute effectively in collecting funds and identifying reports. Integrating these theories can help formulate a holistic strategy to increase effectiveness and efficiency in carrying out the duties and responsibilities of each party.

Based on data processing from interviews, observations and documentation reviews, it shows that each element has not carried out its role effectively. This is because each element does not yet support each other between agencies so they tend to carry out their respective duties and functions without effective coordination.

Power and Trust

Collaboration capabilities cover various dimensions that reflect the competitiveness and resilience of an entity. Technically, this ability includes mastery of skills and knowledge relevant to a common goal. Effective interpersonal and communication skills are important, while the ability to manage change and adapt to environmental dynamics also determines the success of collaboration.

Trust is a critical element underlying any form of successful collaboration. The concept of trust involves psychological aspects, such as honesty, integrity, and accepted uncertainty. Scientific analysis of trust includes an understanding of how factors such as transparency, consistency, and fairness contribute to the formation and maintenance of trust between parties.

As the results of the interview with Amj, revealed that:

"The strength of each collaborating element is that each wants to increase income and facilitate service. However, until now it has not been very effective because the application does not fully support it and the HR mindset is at a technical level. Trust in

collaborating is built on the benefits of implementing E-payment for the community and related agencies. The problem is that one of the relevant partners does not fully want to implement E-payment properly. "The solution must be a strategic discussion at the supervisor level." (Interview on Wednesday, May 10 2023)

In connection with the context of collaboration between elements that have the aim of increasing income and facilitating services, scientific understanding of strengths, obstacles and solutions is crucial to achieving the desired effectiveness. The introduction of E-payment as a means to achieve common goals offers the potential for increased revenue and service efficiency, but various challenges are faced in implementation.

This was further confirmed by the results of the interview with Bdo, saying that:

"Identify stakeholders through their role in the community to develop the implementation of E-payment, for example the police, apart from their role as Regident at the Samsat office, also have a role as South Kalimantan (security and safety) in the community and this can be used to socialize tax payments via E-payment. Must provide an example regarding the success of paying motor vehicle tax via E-payment. This can be proof that E-payment is effective/working. However, the problem is that many people are still afraid to pay taxes using e-payment because they don't know how and prefer to do it manually. Therefore, it is necessary to increase socialization to the community" (Interview on Tuesday, May 30 2023)

Residents at the Samsat Office play a role in the vehicle registration process and STNK issuance. Of course, it has a strategic role in maintaining public security and safety, and can be used to socialize tax payments via e-payment as part of efforts to increase security and order. Meanwhile, Bapenda is responsible for managing and collecting motor vehicle taxes. Bapenda is the party that can socialize and provide education to the public regarding the ease and security of paying taxes via E-payment. Furthermore, tax collection services are tasked with collecting taxes and have a role in informing the public about tax payment options via E-payment.

As the results of research conducted by Aoki (2020) reveal that one of the most important foundations in public services is public trust in the institution studied with a high level of achievement in the dimensions of responsiveness, professionalism, transparency, community involvement, as well as security, order and community obedience. Performance quality as a re-actualization of organizational functions has a positive impact on increasing public trust individually and institutionally.

According to Albrecht and Zemke (Dwiyanto, 2021), the quality of public services is the result of interactions from various aspects, namely the service system, human resources providing services, strategy, and customers. In relation to Human Resources (HR), service officers are needed who are able to understand and operate a good service system.

Determination, Commitment and Stamina (Uniting Strength and Commitment to Make It Easier to Achieve Collaboration Goals)

Collaboration as a concept does not simply involve combining resources. However, it also requires a deep understanding of the strengths of each entity involved. In an effort to achieve common goals, identifying and structuring forces is a strategic initial stage. By knowing the advantages of each party, collaboration can be designed in such a way that each entity can provide optimal contributions according to its capabilities.

Apart from that, strong commitment from all parties involved is also a crucial factor in successful collaboration. Commitment is not just mere words but is a real manifestation of the willingness to contribute, adapt and be responsible for the collaborative journey. Therefore, it is necessary to identify and strengthen factors that can increase the level of commitment, such as clarity of goals, congruence of values, and transparency in communication.

By combining scientific strengths and commitment, collaboration is not just a combination of resources, but a synergy capable of creating added value and innovation. Thus, this paper aims to provide an in-depth view of scientific strategies that can be applied to unite strength and commitment in collaboration, thereby encouraging the achievement of common goals that are more optimal and sustainable.

As the results of the interview with Amj, that:

"Several steps have been taken to unite forces. First, activate the role of each stakeholder. Second, create a small problem solving team. Third, communicate the goals you want to achieve. "Of course, in the process, we must mutually respect every input from every stakeholder in order to be able to eliminate or at least minimize the obstacle, namely the existence of sectoral egos so that they get the wrong solution in clarifying their respective roles and functions." (Interview on Wednesday, May 10 2023)

By activating the role of each stakeholder, the role and contribution of each stakeholder is identified. In this way, each entity will have a better understanding of its duties and responsibilities in achieving common goals.

Then reinforced by DSI, saying:

"We usually unite our strengths by equalizing perceptions, building good communication and mutual respect. However, the obstacle that is often faced is missed communication regarding the Samsat data base. Therefore, it is necessary to carry out an inventory of problems in the field and discuss them collaboratively. Another obstacle faced is differences in perception due to thinking about each other's goals." (Interview on Tuesday, May 9 2023)

Efforts to unite forces in overcoming the problem of miscommunication related to the Samsat database can be more systematic, measurable and oriented towards achieving common goals through several methods. First, equalize perceptions so that a deep understanding is created regarding goals and processes, reducing the risk of wrong interpretation. Second, build good communication so that information regarding the Samsat database can be conveyed accurately and can be understood by all parties involved. Third, mutual respect in order to reduce tension and increase cooperation, which can be the key to resolving obstacles, including the problem of miscommunication. Fourth, carry out an inventory of problems, so that they can be identified more systematically, enabling more effective planning and mitigation. Fifth, carry out collaborative discussions, potential conflicts can be resolved through open dialogue and teamwork.

According to Robbins and Judge (Kurniawan, 2005), in defining commitment as a condition where an individual sides with the organization and its goals and desires to maintain its membership in the organization. Furthermore, Mathis and Jackson (Kurniawan, 2005), define organizational commitment as the degree to which employees believe and are willing to accept the organization's goals and will stay or not leave the organization.

Conclusion

The collaborative process for implementing E-Payment in paying motor vehicle tax in West Sulawesi Province has not been optimal. This can be seen in the aspect of compromise or cooperation which is still low due to using applications that are still semi-online. The communication aspect is still low because there are still people who don't have cellphones and are happy with manual payments. In the aspect of freedom and equality, all stakeholders do not yet support each other between agencies so they tend to carry out their respective duties and functions without effective coordination. Aspects of capability and trust are still low because there are still Samsat offices that cannot implement E-payments. The aspect of uniting strength and commitment has not been effective because there are often miscommunications regarding the Samsat data base. Thus, it is recommended that in order for the collaborative process to implement E-Payment in paying motor vehicle tax in West Sulawesi Province to run effectively, it is better to increase compromise or cooperation through simplifying E-payment services so that services can be completed directly without coming to the Samsat Office. Maximizing outreach to the public to better understand how to implement E-payment. Each stakeholder must support each other between agencies to be more optimal in carrying out their respective duties and functions. Strengthening more effective coordination to further minimize the obstacles faced in implementing E-payment.

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