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Evaluation of Drive-Thru Services Using Logic Model: A Study of Motor Vehicle Taxpayers in Buleleng, Bali

Wayan Devin Amabel Sangging[1], Kadek Rai Suwena[1], I Nengah Suarmanayasa[1]
[1]Universitas Pendidikan Ganesha, Bali, Indonesia

Corresponding author e-mail: abeldevinsai@gmail.com

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Abstract: This study systematically evaluates the impact of drive-thru services on taxpayer satisfaction and compliance at the Buleleng Tax Office, Bali, addressing a critical gap in public service assessment literature. Employing the Logic Model framework (inputs, activities, outputs, outcomes), we collected data from 61 purposively sampled drive-thru service users through structured questionnaires and in-depth interviews. Analysis revealed consistently higher satisfaction levels, with positive response differentials (F+ - F-) ranging from +5% to +21.4% across all components. The Activity component showed the most significant positive disparity (+21.4%), indicating particularly strong approval of service delivery processes. This research presents the first empirical application of the Logic Model to assess drive-thru tax services, introducing a structured evaluation approach for mobile government service innovations. Findings suggest that while drive-thru services enhance satisfaction, sustained improvements in physical infrastructure (Inputs) and outcome monitoring are needed to maintain trust and compliance long-term. The study provides tax authorities with a replicable evaluation framework and evidence-based insights for optimizing mobile service delivery models to improve taxpayer experiences.

Keywords: Drive-Thru, Logic Model, Tax Compliance, Public Service

A. Introduction

Taxes are a fundamental source of state revenue in Indonesia, essential for funding government operations and public services. They are compulsory financial charges imposed by law on individuals and entities, making it a legal obligation for every citizen to fulfill their tax duties. The revenue collected from taxes supports various national needs, including infrastructure, education, healthcare, and public welfare programs (Kaymak & Poschke, 2016). Indonesia's tax system is divided into two main categories: central taxes and local taxes. Central taxes, managed by the Directorate General of Taxes, finance the national budget (APBN) and cover routine government expenses and development projects (Amrulloh, 2022). In contrast, local taxes are imposed by regional governments without direct compensation to taxpayers and are used to fund regional administration and development (Bintary, 2020). An example of

a local tax is the Motor Vehicle Tax, which helps maintain and improve local transportation infrastructure (Stekelberg & Vance, 2024) This dual tax structure ensures that both national and regional governments have the necessary resources to serve their communities effectively (Chandra et al., 2010). Understanding and complying with tax obligations is crucial for citizens to contribute to Indonesia's growth and prosperity.

Local governments in Indonesia continue to innovate their services with the goal of achieving targeted tax revenues; however, public awareness and willingness to pay taxes remain relatively low (Halawa & Saragih, 2019). Several factors contribute to this challenge, including complex administrative procedures and instances of extortion, which discourage taxpayers from fulfilling their obligations (de la Feria, 2020). Additionally, the presence of brokers who exploit the system for personal gain further undermines public trust and compliance (Defrian et al., 2021). In response to these issues, the Bali provincial government introduced the tax amnesty policy as a breakthrough to boost vehicle tax revenue. This policy effectively waives administrative sanctions for taxpayers who have fallen behind on their motor vehicle taxes, providing an opportunity to settle their dues without penalties. The primary aim of the policy is to increase local government revenue by encouraging delinquent taxpayers to comply voluntarily, thereby improving overall tax compliance rates (Ardiansyah & Santoso, 2025). By reducing the financial burden and simplifying the process, this initiative helps restore public confidence and fosters a more cooperative relationship between taxpayers and the government. Such innovative approaches demonstrate how local governments can address obstacles to tax compliance while enhancing their fiscal capacity to support regional development.

To further improve tax revenue collection and make the payment process more convenient, the Buleleng Tax Service has introduced a Drive-Thru program. This innovative service allows taxpayers to pay their taxes quickly and efficiently without the need to enter tax offices or endure lengthy administrative procedures (Prianggono & Andrian, 2010). By providing a Drive-Thru option, the local government aims to reduce barriers such as complicated bureaucracy and long waiting times, which often discourage taxpayers from fulfilling their obligations. This program complements other initiatives like Bali's tax amnesty policy by encouraging timely tax payments and increasing overall compliance. The Drive-Thru system not only enhances taxpayer convenience but also helps build trust between the community and tax authorities by offering a more accessible and transparent service (Khristiana & Pramesthi, 2020). Such efforts demonstrate how local governments in Indonesia are actively seeking practical solutions to boost tax revenue while addressing public concerns.

To date, Drive-Thru services have never been evaluated. Service evaluation is an important process to ensure that the services provided match users' needs and expectations, and to identify areas for improvement (Alford, 2010). Evaluating the

Drive-Thru program introduced by the Buleleng Tax Service is essential to ensure that it effectively meets its goals of increasing tax compliance and improving taxpayer convenience. Through evaluation, the tax authorities can measure how many taxpayers are using the service, how efficiently payments are processed, and whether the program reduces administrative burdens. It also helps assess taxpayer satisfaction by gathering feedback, which is important because satisfied taxpayers are more likely to comply willingly with their tax obligations. Additionally, evaluation reveals whether the program is cost-effective and if resources are being used wisely, which is crucial for sustainable operation. Identifying any challenges, such as technical issues or limited accessibility for certain groups, allows the government to address problems promptly. Evaluating Drive-Thru services has several important interests to ensure better and more effective public services.

Furthermore, in evaluating programs, there are many models that can be used, although one is different from the other, but they have the same purpose, namely to collect data or information relating to the object being evaluated, which aims to provide material for decision makers in determining the follow-up of a program. One of them is the Logic Model. A Logic Model is a framework used to systematically design, implement, and evaluate programs or services (Mccawley, 2001). This model maps the cause-and-effect relationships between resources (inputs), activities (activities), immediate results (outputs), short-term impacts (outcomes), and long-term impacts (impacts). With the Logic Model, organizations can more easily identify and measure the effectiveness of each stage of the program, understand the obstacles faced, and make a more structured plan to achieve the desired end goal.

The use of the Logic Model in this study is because this model has several advantages. The Logic Model allows the evaluation of SAMSAT Drive-Thru services to be carried out in a structured manner from the beginning to the end of the process. By dividing the evaluation into input, activity, output, outcome, and impact stages. In addition, the use of the Logic Model helps identify cause-and-effect relationships at each stage of the service so that aspects that need to be improved or enhanced become clearer. Therefore, this study aims to evaluate SAMSAT Drive-Thru services at UPT SAMSAT Buleleng Regency using the Logic Model.
Based on the explanation above, the proposed questions in this study are

1. What are the results of the evaluation of LANTATUR services at the Buleleng Regency Samsat Unit (UPT Samsat) in terms of input?
2. What are the results of the evaluation of LANTATUR services at the Buleleng Regency Samsat Unit (UPT Samsat) in terms of activities?
3. What are the results of the evaluation of LANTATUR services at the Buleleng Regency Samsat Unit (UPT Samsat) in terms of outputs?
4. What are the results of the evaluation of LANTATUR services at the Buleleng Regency Samsat Unit (UPT Samsat) in terms of outcomes?
5. How effective are LANTATUR services at the Buleleng Regency Samsat Unit (UPT Samsat)?

B. Methods

Research Design

This research is evaluation research. The object of evaluation in this study is the implementation of Drive-Thru services at vehicle tax office in Buleleng Regency. The model used for evaluation is the Logic Model. The Logic Model is a framework used in program evaluation to describe the relationship between various elements in a program, from resources (input), activities carried out (process), expected results (output), to long-term impacts (outcomes).

Research Participants

The participants in this study were selected using a purposive sampling method, which involves deliberately choosing individuals based on specific criteria relevant to the research objectives. In this case, the criteria focused on those who have used the Drive-Thru program for paying vehicle tax at the Buleleng Tax Service. This method ensures that the study gathers information from people with direct experience of the program, allowing for a more accurate and meaningful evaluation of its effectiveness and user satisfaction (Robson & McCartan, 2016).

The researchers have ensured that all ethical considerations for this study were thoroughly addressed and properly cleared before data collection began. They obtained formal ethical approval from the relevant ethics review board, confirming that the study meets established standards for protecting participants. Informed consent was obtained from all participants, who were clearly informed about the study's purpose, their voluntary participation, and their right to withdraw at any time without any negative consequences. The researchers also guaranteed confidentiality and anonymity by securely handling personal data and ensuring that individual responses could not be traced back to participants.

Data Collection

The method used in data collection in this study was a survey, which aims to obtain direct information from Drive-Thru service users, especially taxpayers who use the application. The survey was chosen because of its ability to systematically collect data on the level of satisfaction, efficiency, and effectiveness of services. By using a questionnaire and interview guide that has been carefully designed and structured in advance, the survey allows researchers to obtained data that represent the views and experiences of users toward the program.

Data Analysis

The characteristics of the data obtained vary, so before analysis, all data were transformed into T-scores. T-scores are standard values with a mean of 50 and a standard deviation of 10. To determine the T-score, each z-value is multiplied by 10 and then added to 50. The formula used to calculate the T-score is:
T = 10z + 50
Where, z is calculated using the formula:

$$Z = \frac{X - M}{SD}$$

Description:
Z = Standard z-score value
X = measurement score
M = average measurement result
SD = standard deviation

To answer the research questions, the data from each processed variable were then analyzed descriptively. To determine the effectiveness of the LANTATUR program, input, process, output, and outcome variables were analyzed using Glickman quadrant analysis. The quality score for each variable is positive and negative, calculated using the T-score. If T ≥ 50 is positive or high (+), and T < 50 is negative or low (-).

To find out the results of each variable, it is calculated by adding up the positive scores (+) and negative scores (-). If the number of positive scores is more or equal to the negative score, the result is positive (+). If the number of positive scores is smaller than the negative score, the result is negative (-) or: Σ+ ≥ Σ- = + (positive), if Σ+ < Σ- = - (negative). The quadrant analysis used can describe several levels of effectiveness of the LANTATUR program, such as quadrant I consisting of high input elements, high processes, high outputs, and high outcomes or ++++, a condition that is classified as very effective. Quadrant II consists of input, process, output and outcome (results) elements high, high, high, low (+++-), high, high, low, high (++-+), high, low, high, high (+-++), high, high, low, low (++--), high, low, high, low (+ - + -), low, high, low, high (-+-+), low, low, high, high (--++), the condition of these elements is classified as quite effective. Quadrant III consists of input, process, output and outcome elements that are high, low, low, low (+---), low, low, high, low (--+-), low, high, low, low (-+--), low, low, low, high (---+), the condition of these elements is classified as less effective. Quadrant IV consists of input, process, output and outcome, all of which are low (----), this situation is classified as very ineffective.
For more details, it is shown in the following quadrants:

Table 1. Glickman Quadrant

II I A Ot Ot + + + - + + - + + - + + + + - - + - + - - + - + - - + + (effective)	I I A Ot Om + + + + (very effective)
IV I P Op Oc - - - - (less effective)	III I P Op Oc + - - - - + - - - - + - - - - + (not effective)

For the interview results, the researcher will use interactive analysis developed by (Miles et al., 2014). Data analysis begins with data collection through various methods such as interviews, observations, and documents relevant to the research questions. After the data is collected, the next step is data reduction, which is the process of filtering and selecting important information through coding and grouping to eliminate unnecessary information. Then, the reduced data is presented in an easy-to-understand form, such as tables, graphs, or descriptive narratives, to illustrate the main findings. The final step is drawing conclusions and verification, where the researcher evaluates the findings to ensure that the conclusions drawn are supported by the data, and triangulates to increase the reliability and validity of the research results by comparing the findings with other data sources or different methods.

C. Results and Discussion

Input Evaluation

Evaluation of Drive-Thru services in terms of input is presented in Table 2.

Table 2. Results of Input Evaluation

		X1	X2	X3	X4	X5	X6	X7	X8	X9	X10	X11	X12
N	Valid	61	61	61	61	61	61	61	61	61	61	61	61
	Missing	0	0	0	0	0	0	0	0	0	0	0	0
Mean		4.11	4.01	4.03	4.04	4.06	4.08	3.90	3.98	4.14	4.03	4.18	4.04
Sum		251	245	246	247	248	249	238	243	253	246	255	247

Table 2 presents a summary of descriptive statistics for 12 items labeled X1 through X12, all measured on 61 respondents with no missing data (missing value = 0). Each variable shows a mean value ranging from approximately 3.9 to 4.18, indicating that respondents' assessments of these variables are relatively high and consistent. For example, variable X11 has the highest mean of 4.18 and variable X7 has the lowest mean of 3.90. The total value (sum) for each variable is also given, which is the sum of all the values across the 61 respondents for each variable, for example, X11 has a total of 255. Overall, this table illustrates that the data for these 12 variables are quite complete and the mean values indicate a positive trend among respondents.

The interview results also identified that service users felt the officers were very good at providing service and were able to explain the payment process clearly. *I think the officers have improved in providing service. This is the third time I've used this service. The service is getting better (P1, M, 42 years old). My experience was quite good. The officers there were very friendly and helpful. They explained the process clearly (P4, F, 34 years old)*

These interview results strongly indicate that the service provided is good and continues to improve. Factors such as the officers' friendliness, their ability to explain the process clearly, and the ongoing quality improvement contribute to the positive experience for Drive-Thru users. This feedback is invaluable for maintaining and improving the quality of Drive-Thru services in the future. However, some users also expressed criticism about the service process. *The service was a bit slow. It seemed like the officer was new (P2, M, 38 years old).*

These responses add a new dimension to the user experience of Drive-Thru by indicating that while there are positive aspects to the service, there are also challenges that need to be addressed, particularly related to the speed of service, which is affected by new officers. To improve the overall user experience, it is important to focus on training and support for new employees and to find ways to improve service efficiency.

Activity Evaluation

Evaluation of Drive-Thru services in terms of activity is presented in Table 3.

Table 3. Results of Activity Evaluation

		X13	X14	X15	X16
N	Valid	61	61	61	61
	Missing	0	0	0	0
Mean		3.8525	3.9344	3.9836	4.0164
Sum		235.00	240.00	243.00	245.00

Table 3 shows a summary of descriptive statistics for four items, X13 through X16, measured on 61 respondents with no missing data. Each variable had a mean value ranging from 3.85 to 4.02, indicating that respondents gave fairly positive and

relatively consistent assessments of these variables. For example, variable X16 had the highest mean of around 4.02, while X13 had the lowest mean of around 3.85. The total score for each variable is also presented, which is the sum of all scores given by respondents, for example, X16 had a total of 245 and X13 had a total of 235.

The interview results confirmed that service users, especially first-time users, felt that the officers explained the motor vehicle tax payment procedure clearly. *This is my first-time using Drive-Thru. When I asked the officer, he provided a very detailed explanation of the payment process and requirements (P3, M, 28 years old). At first, I was confused about where to go. I asked the security guard, who explained the documents to me, and then directed me to the Drive-Thru counter (P6, M, 45).*

The interview results indicate that the user's first experience with the Drive-Thru service can be categorized as positive, thanks to the detailed explanations from the officer and the assistance provided by the security guard. This highlights the importance of effective communication and support from all staff in creating a good user experience. The user's suggestions were as follows: *I hope the officers can also provide a similar service in our village. Our village is quite far from the city and needs more assistance with Tax payments (P6, M, 45).*

User statements highlighted the importance of expanding good and informative services to remote areas. Residents in these areas felt a pressing need for support regarding tax payments and hoped that the quality of service they experienced in the city could be implemented in their village.

Output Evaluation

Evaluation of Drive-Thru services in terms of output is presented in Table 4.

Table 4. Results of Output Evaluation

Statistics		X17	X18	X19	X20	X21	X22
N	Valid	61	61	61	61	61	61
	Missing	0	0	0	0	0	0
Mean		3.9508	4.0984	4.1803	4.0492	3.9508	4.0492
Sum		241.00	250.00	255.00	247.00	241.00	247.00

Table 4 presents descriptive statistics for the six items X17 to X22, showing data from 61 respondents with no missing data. The mean values for these variables are in a fairly positive range, between 3.95 and 4.18, indicating that respondents gave relatively high and consistent ratings. Variable X19 has the highest mean of 4.18, followed by X18 with 4.10, indicating that these two variables tend to score higher than the others. The total score for each variable is also presented, with X19 totaling 255 and X18 totaling 250, representing the sum of all respondents' scores. Overall, this table shows that the data for these six variables is complete and illustrates a tendency

for respondents to provide positive evaluations, with the data being relatively tightly distributed around the mean. The interview results confirm that officers have provided excellent service, helping users utilize Drive-Thru services. *In my opinion, the officers are quite professional. The officer was able to assist me with the Samsat payment process quickly, and I experienced no issues at all (P1, M, 42). The officer at the counter was willing to help me because it was my first time using this service. He also explained the process in detail (P3, M, 28).*

Feedback from service users indicates that users are satisfied with the professionalism of the service officers who assisted them with the vehicle tax payment process. Speed, efficiency, and support provided to new users are crucial in creating a positive experience. However, users also made several important suggestions. *It seems that Drive-Thru counters need to be added to prevent long lines (P1, M, 42).*

User suggestions emphasized the importance of preventing long lines at Drive-Thru counters. The proposal to add counters is a constructive step to improve service efficiency and reduce waiting times for Drive-Thru service users.

Outcome Evaluation

Evaluation of Drive-Thru services in terms of outcome is presented in Table 5.

Table 5. Results of Outcome Evaluation

		X23	X24	X25	X26	X27	X28	X29	X30	X31	X32	X33	X34
N	Valid	61	61	61	61	61	61	61	61	61	61	61	61
	Missing	0	0	0	0	0	0	0	0	0	0	0	0
Mean		4.09	4.09	4.08	4.08	4.14	4.08	4.14	4.24	4.14	4.19	4.19	4.01
Sum		250	250	249	249	253	249	253.	259	253	256	256	245

Table 5 presents descriptive statistics for the 12 items X23 to X34, indicating that data were collected from 61 respondents with no missing data. The mean scores for these variables ranged from 4.02 to 4.25, indicating that respondents provided positive and relatively consistent assessments across all variables. Variable X30 had the highest mean score of 4.25, followed by X33 and X32, each with a mean of around 4.20. Furthermore, the total score for each variable is presented. For example, variable X30 had a total score of 259, which is the sum of all 61 respondents' assessments. Furthermore, this facilitates the ease of paying vehicle taxes without having to come in person, with a very transparent process. *I think the existing facilities have been very helpful in paying my taxes. The system works very well (P4, P, 34). I was quite surprised; usually, paying motorcycle tax can be up to 250,000 rupiah. But after the officer explained it, it turned out I only paid 190,000 rupiah (P5, F, 37).*

User responses emphasized the importance of transparency in public services, especially in the tax payment process. Helpful facilities and a well-functioning system

create an environment that supports transparency, where users can easily understand tax costs and payment procedures. The Drive-Thru tax service provides certainty and transparency in vehicle tax payments, and users are satisfied with the way the government manages and provides vehicle tax services through Drive-Thru tax. *I believe that by improving the Drive-Thru service, the public will be more enthusiastic about paying their taxes (P1, M, 42). Usually, paying taxes is expensive because I have to ask for help from insiders, but with this service, I will stop using brokers (P5, F, 37).*

Improving the Drive-Thru service encourages public enthusiasm for paying taxes. By providing transparent and efficient services, the public can feel more comfortable and confident in fulfilling their tax obligations, while reducing reliance on brokers. This creates a more positive and supportive environment for the public in carrying out their responsibilities.

Program Effectiveness

To address the effectiveness of the program, the processed data from each variable was then analyzed descriptively. To determine the level of effectiveness of Drive-Thru services, an analysis of input, process, output, and outcome variables was conducted using Glickman quadrant analysis. The quality scores for each variable were categorized as positive and negative, calculated using T-scores.

The calculation process begins by converting the raw scores for each variable (input, activity, output, outcome, and impact) into Z-scores. The Z-scores for each variable were then converted to T-scores using the formula: T-score = 10 Z + 50. Finally, the T-scores for each variable were compared with the criteria to determine whether the T-scores for each calculated variable were categorized as positive (+) or negative (-).

To determine the results for each variable, the positive (+) and negative (-) scores were calculated by adding the positive (+) and negative (-) scores. If the sum of the positive scores is greater than or equal to the negative scores, the result is positive (+). If the sum of the positive scores is less than the negative scores, the result is negative (-). The following table summarizes the results of the T-score calculations from this study.

Table 6. Results of Program Effectiveness

Component of Evaluation	Frequency (%)		Percentage of F+ Minus F- (%)	Category	Quadrant
	F-	F+	F-		
Input	47.5	52.5	5	+	
Activity	39.3	60.7	21.4	+	1st
Output	45.9	54.1	8.2	+	Quadrant
Outcome	41.0	59.0	18	+	

Table 6 shows the frequency percentages of two categories, F- and F+, for four components: Input, Activity, Output, and Outcome. The F- frequency percentage is

the proportion of respondents who gave a negative or dissatisfied rating, while the F+ frequency percentage is the proportion who gave a positive or satisfied rating. For example, for the Input component, 47.5% of respondents gave a negative rating and 52.5% gave a positive rating, so the difference between F+ and F- is +5%, indicating a small positive trend. The Activity component had a much higher percentage of F+ (60.7%) than F- (39.3%), resulting in a difference of +21.4%, meaning that activities received more positive ratings from respondents. All components had positive difference values and were assigned a "+" category, indicating that respondents were generally more satisfied than dissatisfied.

The results of the study found that the input evaluation reflect the effectiveness and efficiency of services provided to the public in the tax payment process. High service quality is very important in increasing user satisfaction and encouraging public participation in fulfilling tax obligations. The results of the interviews also identified something similar where service users felt that the officers were very good at providing services and were able to explain the payment process clearly. This study is in line with research conducted by Pratama et al., (2022) who emphasizes how important it is to provide maximum tax services so that the public is aware of paying taxes. In addition, the results of research conducted by Nasihah (2020) suggests that things that need to be considered in providing services include the accuracy of officers in recording, registering, and calculating motor vehicle tax payments are also indicators of professionalism and accuracy of services. Errors in the administrative process can cause dissatisfaction and potential legal problems, so the absence of these errors indicates good and reliable service quality. The implementation of working hours in accordance with the provisions also supports smooth service and makes it easier for taxpayers to access services.

The excellent quality of public services, as demonstrated by Drive-Thru program, has a strategic role in building positive relations between the government and the community. When the public experiences fast, friendly, transparent, and easily accessible services, their level of satisfaction with government agencies will increase significantly (Dewi et al., 2020). This satisfaction is not only momentary or individual; over time it will grow the collective trust of the community in the credibility and integrity of government institutions. This trust becomes important social capital for the government in implementing various other public programs.

The results of the activity evaluation indicates that information about the procedure for paying vehicle tax through Lantur is easy to find, the tax service process through Drive-Thru runs smoothly and efficiently without many obstacles even though it has not yet entered the very good category. The interview also emphasized the need to disseminate information related to Drive-Thru services, especially in remote villages. Although the evaluation results show that the quality of service is in the good category, interviews with users indicate the need for wider dissemination of information related to Drive-Thru services. The results of recent studies have also

found the same thing. Malendes et al., (2024) found that information and understanding of taxpayers caused less than optimal fulfillment of tax obligations. Coetzee and Oberholzer (2009) highlighted that the dissemination of information through tax socialization that is conveyed clearly and correctly by tax officers has an impact on taxpayers' knowledge regarding the importance of paying taxes and will directly increase taxpayer compliance.

The findings from the interviews strengthen the quantitative data by highlighting the need for broader socialization and education regarding Drive-Thru services, especially in remote villages. These areas often face limited access to technology and information so that intensive socialization is key so that all levels of society can understand and utilize this service optimally. The even distribution of information will not only increase public understanding of tax payment procedures but also encourage their active participation in fulfilling tax obligations. Research by Rahayu et al., (2023) also emphasizes the importance of the digitalization process in disseminating tax services so that transparency in tax management is created which is expected to increase tax compliance.

The results output evaluation indicates that officers are very friendly and professional in providing services, users do not have significant obstacles in utilizing the Drive-Thru services. This assessment reflects that service officers are not only friendly, but also professional in providing services to users. The quality of interaction between officers and users is very important in creating a positive experience, which in turn can increase user satisfaction. The quality of the interaction not only directly increases user satisfaction but also strengthens the positive image of government agencies in the eyes of the public. When officers are able to provide information clearly and responsively to user needs and questions, this reduces the potential for confusion or difficulty during the service process (Artiwi & Wahyuni, 2024). Thus, significant obstacles in utilizing services can be minimized effectively.

Success in maintaining the quality of output in the form of human interaction and officer professionalism is one of the main pillars of the sustainability of the Drive-Thru program at Buleleng, North Bali. High-quality services like this will encourage public loyalty to continue using these facilities while increasing public trust in the regional tax administration system as a whole (Kportorgbi et al., 2022). According to Lubis (2017), fast and friendly service are two key aspects that are highly desired by taxpayers. When users feel well served and without obstacles, they tend to be more satisfied and more likely to fulfill their tax obligations.

The average test result of the outcome evaluation indicates that the supporting facilities are very adequate and comfortable to use. In addition, this has an impact on the ease of making vehicle tax payments without having to come directly with a very transparent process. Transparency in tax services plays a crucial role in building and increasing public trust in the government and the applicable taxation system

(Rusmiati et al., 2014). When information regarding payment procedures, tax rates, and tax obligations is conveyed clearly, openly, and easily accessible to the public, taxpayers will feel that they are being treated fairly and that there are no hidden practices that are detrimental (Rahayu & Dewi, 2022). This condition eliminates doubts and suspicions that often arise due to lack of information or unclear administrative processes. Thus, transparency not only functions as a communication tool but also as an ethical foundation that strengthens the government's legitimacy in managing state revenues.

The average test result of the impact evaluation value indicates that service users understand the importance of paying motor vehicle tax on time to support regional development. The Drive-Thru service provides certainty and transparency in paying vehicle tax, and users are satisfied with the way the government manages and provides vehicle tax services through Drive-Thru program.

Satisfaction with tax payment services has a significant impact on increasing tax revenue. When taxpayers are satisfied with the payment process they go through, they tend to be more compliant and punctual in fulfilling their tax obligations (Saragih et al., 2019) . Positive experiences in services, such as ease of access, speed of process, and friendliness of officers, can create a sense of trust and loyalty from taxpayers towards the tax system. This has the potential to increase the level of compliance and, ultimately, the tax revenue received by the government (Amrulloh, 2022) In addition, service satisfaction also contributes to reducing the use of brokers or other unofficial practices that can harm tax revenue. When tax payment services are provided transparently and efficiently, taxpayers will be more likely to use official channels provided by the government (Defrian et al., 2021). Thus, increasing service satisfaction can reduce the confusion and frustration often experienced by taxpayers, so that they prefer to make payments directly and officially.

D. Conclusions

Based on the results of research conducted on the Drive-Thru service program, it can be concluded that this application demonstrates a high level of effectiveness. The in-depth evaluation was conducted using a comprehensive approach involving the analysis of various important variables: input, activity, output, and outcome. All variables were measured using quantitative methods using T-scores as the primary evaluation tool, providing an objective picture of the application's performance. To categorize the evaluation results, the Glickman quadrant was also used, known as an effective method for assessing the success of a program within the context of strategic objectives. The calculations show that all variables—input, activity, output, and outcome—had a frequency value above 50. This figure indicates that the positive scores obtained were equal to, or even greater than, the negative scores for each analyzed variable. This strongly indicates that the evaluation results for each variable are categorized as positive (+), indicating that the Drive-Thru Service successfully

carried out its function effectively. Furthermore, based on the analysis using the Glickman quadrant, the overall results placed the Drive-Thru Service in "Quadrant 1," which is categorized as "Very Effective." This position demonstrates that the application has met and even exceeded several of its stated objectives. Furthermore, this service plays a crucial role in delivering the desired results and has had a tangible positive impact on the management and monitoring of regional revenues, which directly impacts the performance of relevant agencies in the regional financial sector.

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