A BRIEF REVIEW OF SIYASAH SYAR'IYYAH ON THE SUPERVISION OF PUBLIC SERVICES AT THE BULUKUMBA REGENCY SAMSAT OFFICE

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ABSTRAK

Penelitian ini bertujuan untuk membahas sekelumit tinjauan Siyasah Syar'iyyah terhadap pengawasan pelayanan publik di kantor Samsat Kab. Bulukumba. Jenis penelitian ini adalah penelitian kualitatif. Desain penelitian ini adalah penelitian lapangan. Hasil penelitian ini menunjukan bahwa; pengawasan internal dilakukan secara rutin sebagai bentuk komitmen kami dalam menjaga integritas dan memastikan setiap prosedur berjalan sesuai dengan aturan yang berlaku. Sementara itu, pengawasan eksternal, diantaranya melalui laporan masyarakat. Selain itu, transparansi sebagai wujud pertanggungjawaban kepada publik. Dijalankan oleh pihak UPTB Samsat Bulukumba melalui setiap transaksi wajib disertai dengan bukti pembayaran resmi sesuai ketentuan yang berlaku. Dengan cara ini, proses pembayaran pajak dapat berlangsung secara adil, profesional, dan akuntabel. Selain itu, Salah satu upaya yang dipandang sebagai wujud transparansi adalah pihak UPTB Samsat Bulukumba menyajikan daftar biaya resmi dan prosedur layanan secara terbuka melalui berbagai media, seperti papan pengumuman, situs web, serta platform media sosial. Tujuan dari langkah ini adalah agar masyarakat dapat memperoleh informasi dengan mudah, sehingga terhindar dari praktik percaloan maupun pungutan liar. Realitas tersebut menunjukkan adanya kemanfaatan. Menjadi indikator adanya kesejalanan dengan Siyasah Syar'iyyah.

Kata Kunci: Pelayanan publik, Pengawasan, Siyasah Syar'iyyah, Samsat Bulukumba.

ABSTRACT

This study aims to discuss a brief review of Siyasah Syar'iyyah on public service supervision at the Bulukumba Regency Samsat office. This study is qualitative in nature. The research design is field research. The results of this study show that internal supervision is carried out routinely as a form of our commitment to maintaining integrity and ensuring that every procedure runs in accordance with applicable regulations. Meanwhile, external supervision is carried out through public reports, among other things. In addition, transparency is a form of accountability to the public. It is implemented by the Bulukumba Samsat UPTB through every transaction accompanied by official proof of payment in accordance with applicable regulations. In this way, the tax payment process can take place in a fair, professional, and accountable manner. Furthermore, one of the efforts that is considered a form of transparency is that the Bulukumba Samsat UPTB

presents a list of official fees and service procedures openly through various media, such as bulletin boards, websites, and social media platforms. The purpose of this step is so that the public can easily obtain information, thereby avoiding illegal practices and illegal levies. This reality demonstrates its benefits. It is an indicator of alignment with Siyasah Syar'iyyah.

Keywords : Public Service, Supervision, Siyasah Syar'iyyah, Samsat Bulukumba.

INTRODUCTION

Essentially, the government is a service for the people, so it does not serve itself, but rather serves the people and creates conditions that enable every member of society to develop their abilities and creativity in order to achieve common goals.[1]

Public service delivery by government bureaucracy is fraught with problems, such as lengthy procedures, uncertainty regarding time and cost, which make services difficult for the public to access reasonably. This leads to distrust of service providers, in this case the bureaucracy, causing the public to seek alternative means of obtaining services through certain methods, namely by paying additional fees. In the provision of public services, in addition to the above issues, there is also the matter of the manner in which services are delivered to the public, which often undermines their dignity as citizens. The public is treated as clients in need of assistance from bureaucratic officials, thereby forcing them to comply with bureaucratic regulations and the whims of officials. This occurs because the culture that has developed within the bureaucracy is not one of service, but rather one of power.[2]

Quality public services are one of the main indicators of successful governance. Clean governance focuses on the principles of transparency, accountability, rule of law, and fairness in every aspect of public services. The application of these principles aims to increase public trust in state administrators and encourage continuous improvement in the service system.[3]

The quality of public services is the service provided to customers in accordance with standardized service guidelines. The quality of public services is a dynamic condition related to products, services, people, processes, and the environment, where quality is assessed at the time the public service is provided.[4]

The current system of government supports the creation of excellent public services to meet the basic needs and fundamental rights of every citizen to public goods, public services, and administrative services. To achieve this, the government has enacted Law No. 25 of 2009 on Public Services as a legal basis and to provide

[1] Syafruddin Ritonga, Isnaini Isnaini, and Akhmad Ferdinand Siagian, "The Analysis of Quality Public Services in Samsat Tebing Tinggi Office, North Sumatra Province," *Budapest International Research and Critics Institute-Journal (BIRCI-Journal)* 4, no. 3 (2021): 3411–22.

[2] Farida Hanum Nasution, "Penerapan Prinsip-Prinsip Good Governance Dalam Pelayanan Publik Di Kelurahan Tegal Rejo Kecamatan Medan Perjuangan," *Publik Reform* 2, no. 2 (2017).

[3] Dody Marsidy, "Application of Clean Governance Principles in Public Services at West Java Samsat Office," *Jurnal Ilmu Kepolisian* 19, no. 1 (2025): 97–109.

[4] Christina Mhirena Sitorus, Jonson Rajagukguk, and Jhonson Pasaribu, "ANALISIS PENERAPAN PRINSIP-PRINSIP GOOD GOVERNANCE DALAM MENINGKATKAN KUALITAS PELAYANAN PUBLIK (STUDI PADA KANTOR SAMSAT MEDAN UTARA)," *GOVERNANCE: Jurnal Ilmiah Kajian Politik Lokal Dan Pembangunan* 11, no. 3 (2025): 176–83.

clarity on public service regulations.[5]

Law No. 25 of 2009 on Public Services stipulates in Article 1 paragraph (1) that public services are activities or a series of activities aimed at fulfilling service needs in accordance with laws and regulations for every citizen and resident in the form of goods, services, and/or assistance. Administrative services provided by public service providers. Therefore, the main task of every government agency is to provide services or organize public services and welfare for its people (public welfare) in accordance with laws and regulations.[6]

Ministerial Decree No. 63/KEP/M.PAN/7/2003 explains that public services are all service activities carried out by public service providers in order to meet the needs of service recipients and implement laws and regulations. Meanwhile, Law No. 25 of 2009 on Public Services, it is explained that public services are activities or a series of activities in the context of meeting service needs in accordance with regulations for every citizen regarding goods, services, and/or administrative services provided by public service providers. This means that public services are a right that must be fulfilled by the state and are not commodities that can be traded.[7]

However, in reality, public services in the field often do not operate in accordance with the spirit of these regulations. One of the most common forms of deviation that is detrimental to the community is the practice of illegal levies. Illegal levies not only violate the law, but also reflect the low integrity of the state apparatus. In various sectors, illegal levies are like "unwritten fees" that seem to be tacitly legalized by the permissive culture that has developed in society.[8]

Public services are activities that meet the needs of the community, organized by public servants. In Indonesia, public services are obliged to serve and fulfill the rights and needs of every Indonesian citizen. In principle, public services are intended for the community because every citizen has the right to receive services. It can be said that these services are inseparable from everyday human life because from the moment we are born into this world, we as humans need help. In general, public services are a series of activities for the community that require various types of services to meet the basic needs of the Indonesian people. The people of Indonesia want an open and high-quality process, but the implementation of public services in Indonesia has often become a policy issue because the services provided are still slow, often involve requests for compensation, are complicated, and cause dissatisfaction, which is one of the causes of issues in public services aimed at personal gain, triggering illegal levies.[9]

Illegal fees in public services are one of the main problems that hinder the creation of a clean and accountable government. The practice of illegal fees can

[5] Ritonga, Isnaini, and Siagian, "The Analysis of Quality Public Services in Samsat Tebing Tinggi Office, North Sumatra Province."

[6] Ritonga, Isnaini, and Siagian.

[7] Fadil Mas'ud et al., "Analisis Pungutan Liar Dalam Pelayanan Publik: Studi Kasus Praktik Anak Buah Kapal Di Ruang VIP Kapal Ferry," *JIMU: Jurnal Ilmiah Multidisipliner* 3, no. 02 (2025): 1231–39.

[8] Mas'ud et al.

[9] Kadek Agus Purmadi Putra and Kadek Julia Mahadewi, "Peran Pemerintah Dalam Mengatasi Pungutan Liar Di Pelayanan Publik Provinsi Bali," *Jurnal Kewarganegaraan* 7, no. 1 (2023): 1229–34.

damage public trust in the government and reduce the quality of public services.[10]

The poor quality of public services is reflected in the lack of public awareness, the existence of illegal fees, prolonged service delays, slow bureaucracy, and the lack of transparency in the administrative process of services. As a result, public trust in the government has been damaged and a negative image of public services has grown.[11]

Oversight of public service delivery in Indonesia is a very important aspect to consider. Poor quality public services, maladministration, and a lack of public awareness of the importance of good service delivery have had a negative impact on public trust in the government as a provider of public services. [12]

Particularly in Bulukumba Regency, Samsat has become a center of public attention in terms of motor vehicle administration services. Oversight of public services at Samsat Bulukumba is important to prevent practices that deviate from legal norms and service ethics.[13]

With the majority of Indonesia's population being Muslim, Islamic law is considered part of the Law of Life, which is strongly related to the percentage of Muslims who constitute the majority. Therefore, siyasah syar'iyyah is a part of Islamic law that directly highlights the relationship between society and the state. Thus, the brief review of siyasah syar'iyyah on the supervision of public services at Samsat Bulukumba is considered compatible in detecting the public interest in an action taken by the authorities.

Siyasah Syar'iyyah in the sense of science is a field of study that examines the regulation of society and the state through all forms of laws, rules, and policies made by state authorities in accordance with the spirit and basic principles of Islamic law to achieve the welfare of society.[14]

The fuqaha define siyasah syar'iyyah as government action on a matter in order to achieve a benefit, even if that action has no specific basis in the text. In another definition, they say it is managing human affairs in accordance with the provisions of the Shariah. Most writings related to Islamic politics define the concept of politics within the scope of these two definitions.[15]

The novelty of this study can be seen through the literature review, namely the

[10] Fuad Uli Addien, "STRATEGI KEMANTREN WIROBRAJAN DALAM MEMBERIKAN PELAYANAN PUBLIK BEBAS PUNGUTAN LIAR," *Prosiding Pemerintahan Dan Desa* 1, no. 1 (2025): 51–58.

[11] Muhamad Ikbal Saputra and Tiyan Rahmanul Hakim, "PENGAWASAN DALAM PENYELENGGARAAN PELAYANAN PUBLIK MELALUI PENILAIAN KEPATUHAN TERHADAP STANDAR PELAYANAN DI DKI JAKARTA TAHUN 2022 (STUDI PADA OMBUDSMAN RI PERWAKILAN JAKARTA RAYA)," *Jurnal Administrasi Pemerintahan (Janitra)* 4, no. 2 (2024): 195–205.

[12] Saputra and Hakim.

[13] Arieawan Arya, "Korban Dugaan Pungli Yang Viral Dimedia Sosial FB, Samsat Bulukumba 'Sarang' Pungli," *GERBANG INDONESIA TIMUR NEWS.COM*, 2025, https://www.gerbangindonesiatimur.com/korban-dugaan-pungli-yang-viral-dimedia-sosial-fb-samsat-bulukumba-sarang-pungli/.

[14] Hasan, "Tinjauan Siyasah Syar'iyyah Terhadap Pelayanan Publik Dalam Penerbitan Dokumen Kartu Tanda Penduduk (KTP) Dan Kartu Keluarga (KK)(Studi DISDUKCAPIL Kabupaten Polewali Mandar)" (IAIN Parepare, 2024).

[15] Mahmood Zuhdi Abd Majid, "SIYASAH SYAR'IYAH DALAM PELAKSANAAN UNDANG-UNDANG JENAYAH ISLAM," *Jurnal Syariah* 12, no. 1 (2004): 89–100.

results of previous relevant studies. Among the studies relevant to a brief review of Siyasah Syar'iyyah on the supervision of public services at the Bulukumba Regency Samsat office. Syafruddin Ritonga et al. highlight the analysis of quality public services in Samsat Tebing Tinggi Office, North Sumatra Province.[16] Rahmat Nurjaman focuses on highlighting the accountability of public services at the Jayapura city samsat office.[17] Meanwhile, Dody Marsidy focuses on application of clean governance principles in public services at West Java Samsat Office.[18] On the other hand, Christina Mhirena Sitorus et al. focused on analyzing the application of Good Governance principles in improving the quality of public services at the North Medan Samsat office.[19] Ratih et al. highlight public services mal in realizing bureaucracy reform in Padang city.[20] Muhamad Ikbal Saputra and Tiyan Rahmanul Hakim highlighted oversight in the delivery of public services through an assessment of compliance with service standards in DKI Jakarta in 2022, namely at the Indonesian Ombudsman's Jakarta representative office.[21]

The fundamental difference from previous studies is that this study specifically focuses on highlighting brief review of Siyasah Syar'iyyah on the supervision of public services at the Bulukumba Regency Samsat office. Based on this novel approach, the results of this study can contribute to the realization of public service supervision at UPTB Samsat Bulukumba based on Siyasah Syar'iyyah.

RESEARCH METHOD

This study is a qualitative study. The research design is field research. This study focuses on brief review of Siyasah Syar'iyyah on the supervision of public services at the Bulukumba Regency Samsat office.

RESEARCH RESULTS AND DISCUSSION

A Brief Review of Siyasah Syar'iyyah on Public Service Oversight at Samsat Bulukumba

According to Rudy Ramlan, Head of the Bulukumba Samsat Technical Implementation Unit, public service supervision is a process that involves evaluating, monitoring, and controlling the implementation of services provided by

[16] Ritonga, Isnaini, and Siagian, "The Analysis of Quality Public Services in Samsat Tebing Tinggi Office, North Sumatra Province."

[17] Rahmat Nurjaman, "AKUNTABILITAS PELAYANAN PUBLIK DI KANTOR SAMSAT KOTA JAYAPURA," *Jurnal Administrasi Publik Dan Pemerintahan STISIP Imam Bonjol (SIMBOL): Vol* 4, no. 2 (2025).

[18] Marsidy, "Application of Clean Governance Principles in Public Services at West Java Samsat Office."

[19] Sitorus, Rajagukguk, and Pasaribu, "ANALISIS PENERAPAN PRINSIP-PRINSIP GOOD GOVERNANCE DALAM MENINGKATKAN KUALITAS PELAYANAN PUBLIK (STUDI PADA KANTOR SAMSAT MEDAN UTARA)."

[20] Ratih, Putera, and Koeswara, "PUBLIC SERVICES MAL IN REALIZING BUREAUCRACY REFORM (CASE STUDY: PUBLIC SERVICES MAL IN PADANG CITY)."

[21] Saputra and Hakim, "PENGAWASAN DALAM PENYELENGGARAAN PELAYANAN PUBLIK MELALUI PENILAIAN KEPATUHAN TERHADAP STANDAR PELAYANAN DI DKI JAKARTA TAHUN 2022 (STUDI PADA OMBUDSMAN RI PERWAKILAN JAKARTA RAYA)."

the government or related institutions to the public as taxpayers.[22]

Based on an interview with Rudy Ramlan, Head of the Bulukumba Samsat Technical Implementation Unit, he said that there were five positive impacts of monitoring public services at Samsat.

1. Improving service quality
2. Preventing illegal fees
3. Transparency and accountability
4. Increasing public satisfaction
5. Encouraging tax compliance

Based on the interview results, the negative impacts arising from the lack of supervision of public services at the Bulukumba Samsat Technical Implementation Unit include the emergence of various problems such as illegal levies, slow service processes, minimal transparency, and a decline in public trust.[23]

Effective public oversight at the Bulukumba Samsat will result in higher quality, more transparent, and more efficient services. The people of Bulukumba will be more satisfied, and the potential for illegal fees will be minimized. In addition, more professional and responsive services will make it easier for the public to take care of their vehicle administration.[24]

Given these obstacles, the efforts required to carry out our duties cannot be separated from the importance of supervision, both internal and external. Internal supervision is carried out routinely as part of our commitment to maintaining integrity and ensuring that every procedure is carried out in accordance with applicable regulations. Meanwhile, external supervision, such as from the community, is also very important to us. The community plays an important role in providing assessments and feedback. When complaints or obstacles are raised, they become valuable material for our evaluation. Feedback from the community not only helps us identify areas for improvement, but also serves as a reminder not to deviate from the rules.[25]

Openness and honesty in providing services to the public are very important. Officials must convey information clearly and accurately regarding costs, procedures, and service completion times so that taxpayers or users do not experience confusion. In addition, they must also avoid practices such as illegal fees, brokering, or bribery that harm the public and tarnish the image of public services. To ensure transparency, every transaction must be accompanied by official proof of payment in accordance with applicable regulations. In this way, the tax payment process can be conducted in a fair, professional, and accountable manner.[26]

In the context of Samsat services, transparency and ease of access to information are crucial. One of the efforts made is to publicly display the official fee list and service procedures through various media, such as bulletin boards, websites, and social media platforms. The purpose of this measure is to enable the public to

[22] Rudy Ramlan, Kepala UPTB Samsat Bulukumba, Wawancara di Samsat Bulukumba (30 Januari 2025).

[23] Rudy Ramlan, Kepala UPTB Samsat Bulukumba, Wawancara di Samsat Bulukumba (30 Januari 2025).

[24] Rudy Ramlan, Kepala UPTB Samsat Bulukumba, Wawancara di Samsat Bulukumba (30 Januari 2025).

[25] Muhammad Fajar Noviar Fahmi, Staf analisis dan retribusi daerah, Wawancara (22 Januari 2025).

[26] Rudy Ramlan, Kepala UPTB Samsat Bulukumba, Wawancara di Samsat Bulukumba (30 Januari 2025).

obtain information easily, thereby avoiding illegal brokering and extortion. This initiative reflects a serious commitment to providing more open, accountable, and reliable services.[27]

Internal supervision is carried out routinely as part of our commitment to maintaining integrity and ensuring that every procedure is carried out in accordance with applicable regulations. Meanwhile, external supervision is carried out through public reports, among other things. In addition, transparency is a form of accountability to the public. The Bulukumba Samsat Technical Implementation Unit (UPTB) requires that every transaction be accompanied by official proof of payment in accordance with applicable regulations. In this way, the tax payment process can be conducted in a fair, professional, and accountable manner. Furthermore, one of the efforts that is considered a form of transparency is that the Bulukumba Samsat UPTB presents a list of official fees and service procedures openly through various media, such as notice boards, websites, and social media platforms. The purpose of this step is so that the public can easily obtain information, thereby avoiding illegal practices and illegal levies.

This reality demonstrates its usefulness. It serves as an indicator of alignment with Siyasah Syar'iyyah. As in one of the definitions of siyasah syar'iyyah, namely siyasah syar'iyyah as government action on a matter in order to achieve a benefit, even if that action has no specific basis in the text.[28]

CONCLUSION

Internal supervision is carried out routinely as part of our commitment to maintaining integrity and ensuring that all procedures are carried out in accordance with applicable regulations. Meanwhile, external supervision is carried out through public reports, among other things. In addition, transparency is a form of accountability to the public. It is implemented by the Bulukumba Samsat UPTB through every transaction accompanied by official proof of payment in accordance with applicable regulations. In this way, the tax payment process can take place in a fair, professional, and accountable manner. Furthermore, one of the efforts that is considered a form of transparency is that the Bulukumba Samsat Technical Implementation Unit (UPTB) publicly displays the official fee list and service procedures through various media, such as notice boards, websites, and social media platforms. The purpose of this step is so that the public can easily obtain information, thereby avoiding brokerage practices and illegal levies. This reality demonstrates its benefits. It is an indicator of alignment with Siyasah Syar'iyyah.

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[27] Rudy Ramlan, Kepala UPTB Samsat Bulukumba, Wawancara di Samsat Bulukumba (30 Januari 2025).

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