



## EFFECTIVENESS OF MOTOR VEHICLE TAX COLLECTION VIA MOBILE SAMSAT IN AN EFFORT TO IMPROVE ORIGINAL REVENUE (PAD) OF BENGKULU PROVINCE IN THE REGIONAL REVENUE MANAGEMENT UPTD OF REJANG LEBONG REGENCY

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### A B S T R A C T

*This research aims to examine the effectiveness of the Mobile Samsat Program in an effort to increase Original Regional Income (PAD) in Rejang Lebong Regency. The research uses a qualitative research approach with research aspects, namely Goal Achievement, Integration and Adaptation. In general, the goal of having a Mobile Samsat has been fulfilled in supporting increased regional income. Integration in terms of communication through socialization has so far been carried out only within the leadership of sub-district and sub-district areas, there has been no socialization that focuses on the community as the main goal. Adaptation in collecting motor vehicle tax has been carried out well, but is still hampered by the limited fleet of Mobile Samsat vehicles. So the optimization of motor vehicle tax collection is still felt to be very lacking. It would be better to educate the public about the importance of paying motor vehicle tax on time and the ease of payment via mobile Samsat vehicles. Apart from that, it would be better to increase the number of Mobile Samsat car fleets so that payment counters can be available every day in the same area. Due to this, due to fleet limitations, mobile samsat vehicles cannot be routinely available in one area.*



## INTRODUCTION

The One-Stop Single Administration System (SAMSAT) has been regulated in Presidential Regulation Number 5 of 2015 concerning the Implementation of the One-Stop Single-Stop Administration System for Motor Vehicles, the aim of which, in accordance with Article 2, is to provide motor vehicle registration and identification services, payment of motor vehicle tax, and mandatory donations. traffic accident funds and road accidents are integrated quickly, accurately, transparently, transportably and informatively.

Various efforts continue to be made by all components in the Rejang Lebong Regency Samsat Joint Office to maximize tax services so that tax revenues by the Rejang Lebong Regency Samsat UPTD can be met optimally. So one of the innovations is to implement mobile Samsat. As stated in Presidential Regulation Number 5 of 2015 Chapter V. Implementation of Article 22 concerning the quality of Samsat Joint Office services can be carried out by establishing auxiliary units including, Assistant Samsat, Gerai Samsat, Drive Thru Samsat, Mobile Samsat, Drive Order Samsat, E-Samsat, and other Samsat developments in accordance with technological advances and community expectations.

Samsat Keliling is a service for validating STNK every year, paying PKB and SWDKLLJ through officers who are assigned to travel around at predetermined points using cars that are connected online to the head office. Mobile Samsat is also a method of picking up the ball which is expected to be able to overcome complaints from the public who consider the distance between their residences and the Rejang Lebong Regency Samsat Joint Office to

be quite large. The mobile Samsat also aims to increase regional tax revenues and make it easier for taxpayers to pay motor vehicle taxes in Rejang Lebong Regency.

Based on data from the Rejang Lebong Regency Regional Financial Management Agency, the total income from motor vehicle tax payments sourced from Mobile Samsat in the last three years can be seen in the table below:

**Table Data on Motor Vehicle Tax Revenue through Mobile Samsat Rejang Lebong Regency**

| N<br>o | Ye<br>ar | PKB<br>(Rp)     | Arrear<br>s (Rp) | Fine<br>(Rp)  | Amoun<br>t (Rp) |
|--------|----------|-----------------|------------------|---------------|-----------------|
| 1      | 20<br>21 | 668,259,<br>000 | 7,487,0<br>00    | 9,113,<br>500 | 684,860,<br>000 |
| 2      | 20<br>22 | 925,095,<br>500 | 17,885,<br>500   | 9,220,<br>500 | 952,201,<br>500 |
| 3      | 20<br>23 | 762,208,<br>500 | 3,196,0<br>00    | 2,857,<br>500 | 768,262,<br>000 |

Source: UPTD PPD Rejang Lebong Regency

Based on the table data above, it can be seen that motor vehicle tax revenue sourced from Mobile Samsat vehicles provides quite good income every year. However, this good income is not supported by adequate Mobile Samsat operational vehicles. Because the data above is the result of income from a fleet of Mobile Samsat cars. This is because currently only one vehicle is available to provide mobile motor vehicle tax services.

With the current limited fleet condition, it is felt that the income from Mobile Samsat is not yet optimal in its implementation in the field. Due to fleet limitations, people in certain areas can only pay vehicle tax at certain times because Mobile Samsat vehicles do not only operate in one area every day. It is also felt that this has not been effective in supporting an increase in the Original Regional Income of Rejang Lebong Regency. This is because in the



last three years it is felt that income from Mobile Samsat has helped increase PAD, but in reality in the last three years there has been no effort to increase the Mobile Samsat fleet in order to maximize vehicle tax revenue

## **MATERIALS AND METHODE**

### **MATERIALS**

#### **1. Effectiveness**

The word effective comes from English, namely effective, which means successful or something done successfully. The popular scientific dictionary defines effectiveness as accuracy of use, useful results or supporting goals. Effectiveness is a measurement in the sense of achieving predetermined goals. Effectiveness is a measure that states how far the target (quantity, quality and time) has been achieved. Where the greater the percentage of targets achieved, the higher the effectiveness (Punto, 2014:23).

This study uses the theory of effectiveness by Budiani (2007) with the consideration that Budiani's theory of effectiveness is often used by previous relevant researchers in analyzing the effectiveness of service services such as the samsat office and mobile samsat services. According to Budiani (2007), measuring the effectiveness of a program can be done using variables such as below:

1. Program Target Determination, namely the extent to which the success of program participants is in accordance with the targets that have been determined.
2. Program Socialization, namely the ability of program organizers to socialize the program so that information about
3. Achievement of Program Objectives, namely the extent to which the results match the program objectives that have been set.

4. Program Monitoring, namely activities carried out after the program is implemented as a form of attention to program participants.

#### **2. Vehicle tax**

Definition of Motor Vehicle Tax according to Law Number 28 of 2009 concerning Regional Taxes and Regional Levies, Motor Vehicle Tax is a tax on ownership and/or control of motor vehicles. Motor Vehicle Tax (PKB) is a tax on ownership and/or control of motor vehicles. Motor vehicles are all wheeled vehicles and their trailers which are used on all types of land roads, and are driven by technical equipment in the form of motors or other equipment which is useful for converting a certain resource into the motor power of the motor vehicle in question, including heavy and large equipment. Its operation requires wheels and motors that are not permanently attached as well as motorized vehicles that are operated in water (Siahaan MP, 2016).

#### **3. One-Stop Single Administration System (SAMSAT)**

According to Presidential Regulation Number 5 of 2015, the One-Stop Single Administration System, hereinafter referred to as Samsat, is a series of activities in the implementation of Motor Vehicle Registration and Identification, payment of Motor Vehicle Tax, Motor Vehicle Title Transfer Fee, and payment of Mandatory Contributions to the Traffic and Road Transport Accident Fund. in an integrated and coordinated manner within the Samsat Joint Office.

#### **4. SAMSAT Mobile**

The definition of Mobile Samsat (Adriani et al., 2016) is a service from Samsat for taxpayers which is used to provide





information regarding the actual services and schedules of Mobile Samsat Cars related to Online Vehicle Registration Number (STNK) Extensions throughout Indonesia as well as the PKB payment system on mobile samsat which is also carried out on site. Mobile Samsat aims to make it easier for taxpayers who have vehicles and whose STNK validity period has expired not to come to the Samsat Joint Office according to their respective regions because mobile Samsat travels to several locations that have been scheduled using transportation provided by the regional government.

## 5. Locally-generated revenue

According to Halim (2004:67), Original Regional Income (PAD) is all regional revenue originating from original regional economic sources. According to Halim and Nasir (2006:44), Original Regional Income is income obtained by the region and collected based on applicable laws and regulations. Original Regional Income is collected based on the statutory regulations of Law no. 33 of 2004. Original Regional Revenue aims to give authority to regional governments to fund the implementation of regional autonomy in accordance with regional potential as an embodiment of decentralization.

**Table Research Focus and Aspects**

| Research focus   | Research Aspect         | Benchmarks   |
|--|-------------------------|--|
| Effectiveness of Motor Vehicle Tax Collection through the Mobile Samsat Program in Rejang Lebong Regency | Program Target Accuracy | - Achieving the desired goals<br>- Carrying out program implementation in a planned and systematic manner.   |
|  | Program Socialization   | - Carrying out activities or socialization regarding understanding the procedures for paying taxes through mobile vehicle tax offices<br>- Providing information to the community regarding the existence of mobile vehicle tax offices in each region |

|  |                      |   |
|--|----------------------|---|
|  | Program Achievements | - Increase public participation in paying motor vehicle tax<br>- Make it easier for the public to pay motor vehicle tax without having to travel far                  |
|  | .Pemantauan Program  | - To see the level of community participation in paying motor vehicle tax through the Mobile Samsat<br>- To see the extent of the development of the planned program. |

## METHODE

According to Sugiyono (2017:9) states that "Qualitative research methods are research methods that are based on postpositivism or entrepreneurial philosophy, used to examine the condition of natural objects, where the researcher is the key instrument, data collection techniques are carried out triangulation (a combination of observation, interviews, documentation), the data obtained tends to be qualitative, data analysis is inductive/qualitative, and research results are to understand meaning, understand uniqueness, construct phenomena, and find hypotheses."

### a. Data collection technique

According to Sugiyono (2016:309) states that "data collection is carried out in natural conditions, primary data sources, and more on instrumental observation as well as in-depth interviews and documentation". The types of data collection carried out in this research were observation, interviews and documentation. It is hoped that this type of data collection can complement each other so that the required information is appropriate to the research.

### 1. Observation

Observation is a data collection technique by observing every incident that takes place



and recording it using an observation sheet. This observation method uses direct observation of an object, condition, situation or behavior. The researcher looks at what is being observed, if the researcher cannot immediately understand the meaning according to the events at the location, the subjects can help explain the meaning in certain things arranged jointly between the researcher and the subject.

## 2. Interview

Interviews according to Sugiyono (2016: 194) state that: Interviews are used as a data collection technique if the researcher wants to conduct a preliminary study to find problems that must be researched, and also if the researcher wants to know things from the respondents in more depth.

## 3. Document

According to Sugiyono (2016:329) states that documents are records of past events, document study is a complement to the use of observation and interview methods from qualitative research. So in this research the researcher tried to collect documents obtained in the field.

## RESULTS AND DISCUSSION

**Table of Effectiveness of PKB Collection through Samsat Rejang Lebong**

| Year | Target Revenue (Rp) | Realization (Rp) | Percentage | Criteria       |
|------|---------------------|------------------|------------|----------------|
| 2022 | 20.000.520.759      | 21.943.760.000   | 110%       | very effective |
| 2023 | 20.576.663.062      | 21.203.311.000   | 103%       | very effective |

Source : UPTD PPD Rejang Lebong, 2024

The table above shows that the effectiveness of PKB collection through the Rejang Lebong Regency Samsat as a whole in 2022 and 2023 has been very effective with a percentage of >100%. In 2022 and 2023, the realization of revenue was greater than the revenue target. Furthermore, the results of the analysis of the contribution of PKB collection

through the mobile Samsat to regional income can be seen in the table below.

**Table of Contribution of PKB Collection through Samsat Rejang Lebong to Regional Original Income (PAD)**

| Year | Realization PKB (Rp) | Realization PAD (Rp) | Percentage (%) | Criteria    |
|------|----------------------|----------------------|----------------|-------------|
| 2022 | 271.056.955.700      | 820.709.331.568      | 33%            | Pretty Good |
| 2023 | 271.007,676.408      | 862.932.775.820      | 31%            | Pretty Good |

Source : UPTD PPD Rejang Lebong, 2024

The table shows that the contribution of motor vehicle tax collection through SAMSAT to the original regional income of Rejang Lebong Regency is quite good with a percentage of 33% in 2022 and 31% in 2023.

In addition, the effectiveness of the Rejang Lebong mobile vehicle registration service has met the four indicators of effectiveness by Budiani (2007). Based on the results of observations and interviews, it can be concluded that the implementation of the Mobile Vehicle Registration Program in Rejang Lebong Regency is right on target. The existence of a mobile vehicle registration program schedule proves that the implementation of the mobile vehicle registration in Rejang Lebong is right on target. The results of the study also confirmed the effectiveness indicators related to the socialization of the Rejang Lebong Regency mobile vehicle registration program which is routinely carried out with various forms of socialization activities such as through mass media, social media, announcements in public places, and collaboration with institutions and



communities. Based on the results of observations, the Rejang Lebong Regency mobile vehicle registration program was able to increase public participation in paying motor vehicle taxes, which was proven in 2022, the realization of motor vehicle tax revenue was higher than the target revenue. In addition, the mobile vehicle registration program in Rejang Lebong also makes it easier for people to pay motor vehicle taxes without having to travel far. Monitoring of the mobile vehicle registration service program in Rejang Lebong Regency has been effective.

## CONCLUSION

The collection of Motor Vehicle Tax (PKB) through mobile vehicle tax offices in Rejang Lebong Regency has been effective, as evidenced by the increase in public participation in paying motor vehicle tax through mobile vehicle tax offices. The realization of PKB revenue in 2022 was greater than the revenue target with a percentage of more than 100%. This program has been running effectively as seen based on four aspects of program effectiveness according to Budiani (2007) which are the benchmarks.. The Mobile Samsat Program has many benefits in facilitating access to vehicle administration services, but it also faces various obstacles. Some obstacles that are often faced by the Rejang Lebong Mobile Samsat program, such as infrastructure problems in the form of inadequate road conditions, technological

obstacles in the form of unstable signals in several program implementation locations, and the security of the Program Implementation Locations that are prone to criminal acts.

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