



ANALYSIS OF THE EFFECTIVENESS OF SERVICES ON MOTOR VEHICLE TAX COLLECTION IN THE REGIONAL REVENUE MANAGEMENT UNIT OF THE SOUTH MEDAN ONE-STOP INTEGRATED ADMINISTRATION SYSTEM (SAMSAT)

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ABSTRACT

This study discusses the service of motor vehicle tax collection and its relation to public services in the Regional Revenue Management Unit (UPPD) of the South Medan One-Stop Integrated Administration System (SAMSAT). Public service is a form of service provided by the bureaucracy or the government to the community. Implementation of public services is intended to meet the needs in accordance with the wishes and expectations of the community. The objectives of this study were: (1) to analyze the effectiveness of the service for collecting PKB at UPPD SAMSAT South Medan, and (2) to analyze the inhibiting factors for PKB services at UPPD SAMSAT South Medan. The research method used is a quantitative approach. As for the results in this study, the output of the Chi square test analysis is known to be the Asymp value. Sig. (2-sided) on the pearson chi square test is 0.000 that H_0 is rejected and H_a is accepted. Thus it can be interpreted that there is a relationship between Service Effectiveness and Motor Vehicle Tax Collection in the South Medan SAMSAT UUPD. And the relationship between service effectiveness and motor vehicle tax collection at UPPD SAMSAT South Medan through Spearman's analysis. Where the results obtained are that there is a relationship between variables as much as 0.242, 0.086, and -0.68. Where these three results show that there is a fairly strong relationship between X and Y variables.

INTRODUCTION

Public services provided by the government are basically a reciprocal relationship that makes public services a means for the government to obtain funds from the public which are then used again to finance government programs in carrying out the three government functions, namely as a public service function, development manager, and protection function. Taxes are divided into 2, namely central taxes and local taxes. Central taxes are taxes that are collected by the central government and are used to finance state households, while regional taxes are taxes that are collected by regional governments to finance regional development. Regional tax collection by provincial and district/city regional governments is regulated by Law Number 28 of 2009 concerning Regional Taxes and Regional Levies. (Law, 2009).

Regional Original Revenue for North Sumatra Province in 2020 reaches Rp. 7 583 849 755. This income is obtained from the Regional Tax of Rp. 6 087 369 134; Regional Retribution of Rp. 36 744 960; The results of Separated Regional Wealth Management amounting to Rp. 612 177 474; and Others Legitimate Local Original Income Rp. 847 558 187 (source: sumut.bps.go.id). Meanwhile, Regional Tax revenue for 2021 until July reaches Rp. 272,684,820,313 (attached to table 1).

Table 1. Realization of Pure Regional Original Revenue from APBD TA. 2021 to 24 July 2021

NO	ACCEPTANCE TYPE	2021 APBD TARGET (IDR)	REALIZATION (IDR)				REMAINING LACKS	
			THIS MONTH	TO MONTH SO	TO THIS MONTH	%		
1	VEHICLE TAX (PKB)	253.011.522.298	13.422.815.00	5	106.921.734.854	59	47,43	132.666.972.439
2	BBN KEND MOTORIZED (BBN-KB)	6.959.042.879	365.586.350	3	3.120.712.213	3.486.298.563	50,04	3.472.744.316
3	SURFACE WATER TAX (APU)	2.450.080.404	64.186.458	1	1.479.239.023	1.543.425.481	62,99	906.654.923
4	INCOME TAX PENALTIES							
5	5.1 MOTOR VEHICLE TAX PENALTIES	10.258.321.663	583.328.199	4	4.780.254.485	5.363.582.684	52,10	4.894.738.979
6	5.2 VEHICLE BIOFUEL FINE	5.663.069	102.120	1	3.246.900	3.349.020	59,14	2.314.049
7	5.3 SURFACE WATER TAX PENALTY	190.000	-	-	-	-	-	190.000
	TOTAL	272.684.820.313	14.436.018.13	2	116.305.187.475	130.741.205.607	47,95	141.943.424.706

Source: BPPRD North Sumatra Province

One of the regional tax revenues for the province of North Sumatra is obtained through the Motor Vehicle Tax. Based on Article 1 paragraph (2) of Law Number 28 of 2009 concerning local taxes, the definition of PKB is: a tax on ownership and/or control of motorized vehicles. Motorized vehicles are all two-wheeled vehicles and their trailers that are used on all types of land roads, and are driven by technical equipment in the form of motors or other equipment that functions to convert a certain energy resource into the driving force of the motorized vehicle in

question, including heavy equipment and large equipment which in operation use wheels and motors and are not permanently attached as well as motorized vehicles that are operated on water (Law, 2009).

Table 2. Target and Realization of Motorized Vehicle Tax (PKB) North Sumatra Province

Year	Target	Realization	Percentage
2015	1.487.852.149.076	1.493.759.066.260	100,40 %
2016	1.589.047.921.801	1.600.726.046.444	100,73 %
2017	1.702.482.587.800	1.835.216.475.836	107,80 %
2018	1.750.758.714.765	2.048.414.970.446	117,00 %
2019	1.986.414.422.977	2.013.876.867.448	101,38 %

Source: PKB and BBNKB BPPRDSU Data

The One-Stop Integrated Administration System (SAMSAT) is one of the local government agencies whose job is to provide public services in the form of goods and services directly to the public. The formation of SAMSAT in Indonesia, as an institution specifically tasked with providing services to the community, can basically be said to be an innovation in local government management in Indonesia. That is, the formation of this organization has empirically produced results in the form of increasing the effectiveness of public services, at least the quality of services provided is closer to the real needs of the community (Dwiyanto, 2003).

There are 35 (thirty five) Regional Technical Service Units (UPTD) that provide motor vehicle tax services in North Sumatra. One of the UPTDs that has the largest Motor Vehicle Taxpayer in North Sumatra is the UPT. South Medan Samsat. Based on data for 2021 the number of motorized vehicles has reached 72,292 units with potential motorized vehicle tax revenue reaching Rp. 421,364,365,028. Every day, the South Medan Samsat UPPD serves approximately 1,011 vehicles from 8 (eight) South Medan SAMSAT outlets, namely: South Medan, Sun Plaza, Mobile Samsat 1, 2 and 3, Deli Tua Outlet, Tuntungan Outlet and Mandala Outlet.

During the Covid-19 Pandemic the South Medan SAMSAT Regional Revenue Management Unit (UPPD) continued to strive to maintain the effectiveness of SAMSAT services. Especially PKB collection services by optimizing electronic services such as the National Online Samsat and E-Samsat. The schedule for the UPPD SAMSAT services for North Sumatra Province during the pandemic period is regulated in the Joint Decree of the North Sumatra Province SAMSAT Advisory Team on May 25, 2021.

UPPD South Medan service is one of the best services in North Sumatra Province. The form of recognition for the service provided by the South Medan Samsat UPPD is the Good Predicate award from the BPPRD of North Sumatra Province. In addition to optimizing electronic services, SAMSAT also applies restrictions on service hours, temporarily closes direct services at Samsat, Mobile Samsat, Samsat Drive Thru and Samsat Corner outlets, so that all motorized vehicle tax services can only be carried out at the UPPD SAMSAT Main Office South Medan which has prepared health protocols (prevention) such as providing sinks, hand sanitizers, checking body temperature for taxpayers who come, spraying disinfectant liquid, requiring the use of masks, and implementing physical distancing (maintaining a safe distance) in the service area.

METHODS

The method that the authors use in this study is a quantitative method (Hasan, 2004). This study aims to make a systematic, factual, and accurate description of the facts and characteristics of a particular population or object (Kriyantono, 2010). This research was conducted at the South Medan One-Stop Integrated System (SAMSAT) Regional Revenue Management Unit (UPPD), in Medan City. The number of respondents in this study was obtained from the calculation of the Slovin formula as many as 99 respondents. The sampling technique in this study used non-probability sampling in the form of accidental random sampling. There are several methods of collecting data in this study, including observation, interviews, document digests, tape recordings (Miles, 1992). The variables in this study are:

Variable X: Service Effectiveness of the South Medan UPPD SAMSAT;

Variable Y: South Medan UPPD SAMSAT Tax Collection Service;

Variable Z: Characteristics of Respondents.

RESULTS AND DISCUSSION

Statistical test results on the variable Service Effectiveness for motor vehicle tax collection in the regional revenue management unit of the South Medan one-stop single administration system (SAMSAT) have a significant relationship. Effective service procedures affect the ease of tax collection, especially motor vehicle taxes. Furthermore, the time for completion of Motor Vehicle Tax from the time of filing an application to the completion of services including complaints from the UPPD One-Stop Administration System (SAMSAT) in South Medan has a significant effect on the ease of collecting motorized vehicle tax. In addition, tariffs or fees are also one of the factors that influence motor vehicle tax collection. Furthermore, facilities and infrastructure where motor vehicle tax is collected is also an important factor that influences variable Y.

Based on the output table of the Chi square test analysis, it is known that the Asymp value. Sig. (2-sided) on the pearson chi square test is 0.000. Because the Asymp. Sig. (2-sided) $0.000 < 0.05$, then based on the basis for making the decision above, it can be concluded that H_0 is rejected and H_a is accepted. Thus it can be interpreted that there is a relationship between Service Effectiveness and Motor Vehicle Tax Collection in the South Medan SAMSAT UUPD.

According to (Makmur, 2011) indicators of effectiveness that must be met as standards for assessing the success of achieving goals have diversity such as accuracy in timing, accuracy in calculating costs, accuracy in measurement, accuracy in making choices, accuracy in thinking, accuracy in carrying out orders. Accuracy in determining goals, Accuracy targets. Some of (Makmur, 2011) assumptions are basically close to the research results, which start from the timeliness used in serving, calculating costs that must be taken into account, and so on. However, what is closer to the results of this study is the theory regarding indicators of effectiveness presented by (Sudrajat, Juniarso Ridwan dan Achmad Sodik, 2009) which are related to the following matters.

- 1) Service procedures, which are carried out for providers and recipients of services including complaints. Service procedures at UPPD SAMSAT South Medan have been running quite well and effectively. This can be seen from the answers of the majority of respondents who answered agreed, namely as many as 48 respondents stated that they agreed, 39 respondents stated that they strongly agreed.

- 2) The time for completion, which is determined from the time the application is submitted to the completion of services including complaints, is quite effective. The success or failure of the effectiveness of service time depends on how the time management of the organization or service institution itself. Time management itself is closely related to planning and protecting the time that has been planned, which often includes environmental conditioning, especially conditioning the expectations of the parties involved. In this case, of course, the parties involved are the targets for paying motor vehicle tax at the UPPD SAMSAT South Medan. According to taxpayers, the service time at UPPD SAMSAT South Medan is very efficient. This can be seen from the results of the author's research, namely the efficiency between the output and input of the South Medan UPPD SAMSAT motor vehicle tax service (X) to the time of completion of the South Medan UPPD SAMSAT motor vehicle tax according to the set time (Y), namely 49 respondents Strongly Agree with this statement, followed by 46 respondents Agree, 1 respondent stated Disagree, and 0 respondents stated Disagree. The majority of respondents in this cross table statement indicate that there is a close relationship between the X and Y variables above. The respondents who answered Disagree as many as 1 respondent were due to the occurrence of services due to limited service hours.
- 3) Service fees, fees or service rates including the details specified in the service delivery process. In this case the costs incurred must be economical, namely service fees must be determined fairly by taking into account the value of the goods/services and the customer's ability to pay. In this study, what is meant by customers is the community of motor vehicle tax payers at UPPD SAMSAT South Medan. From the table above it can be seen that the majority of respondents answered Strongly Agree if the service fee or service fee for motorized vehicle tax and the details at the UPPD SAMSAT South Medan are in accordance with the stipulations, namely 68 people (68.7%), followed by Agree as many as 30 people (30.3%). Furthermore, Respondents answered Disagree as much as 1 person (1.0%), and Disagree 0 people (0%).
- 4) Service products, service results to be received in accordance with predetermined conditions. The service product is in the form of proof of motor vehicle tax payment.
- 5) Facilities and infrastructure, provision of adequate service facilities and infrastructure by public service providers. Service infrastructure can be defined as a collaborative process of utilizing all facilities and infrastructure effectively and efficiently to provide professional services in the field of facilities and infrastructure in an effective service process. Completeness of good facilities and infrastructure is very important in creating customer satisfaction. The service facilities and infrastructure at UPPD SAMSAT South Medan are quite adequate and even quite good. Starting from an easy-to-reach location, a comfortable place to queue and so on. This can be seen based on the respondents' answers, namely that some respondents answered Strongly Agree that the facilities and infrastructure for the South Medan UPPD SAMSAT motor vehicle tax service were very good and effective, namely 50 people (50.5%), followed by Strongly Agree as many as 48 people (48.5%). Furthermore, Respondents answered Disagree as much as 1 person (1.0%), and Disagree 0 people (0%).
- 6) The competence of service delivery personnel must be determined precisely based on the knowledge, expertise, skills, attitudes and behavior required. A total of 73 respondents agreed with statement X and 24 respondents strongly agreed with statement Y.

Furthermore, 25 respondents stated that they agreed with statement X, and 5 respondents stated that they strongly agreed with statement Y. Meanwhile, 1 respondent disagreed with statements X and statement Y, namely the competence of service providers must be determined precisely based on the knowledge, expertise, skills, attitudes and behavior needed to influence motor vehicle tax collection at UPPD SAMSAT South Medan.

Based on the results of this study, it can also be seen the relationship between service effectiveness and motor vehicle tax collection at UPPD SAMSAT South Medan through Spearman's analysis. Where the results obtained are that there is a relationship between variables as much as 0.242, 0.086, and -0.68. Where these three results show that there is a fairly strong relationship between variables X and Y.

Research related to service effectiveness on tax collection has basically been carried out by previous researchers. Zainal Arifin Mochtar and Hasrul Halili (Zainal Arifin Mochtar dan Hasrul Halili, 2009) conducted a study entitled Integrity of BPN and SAMSAT Service Agencies in the Province of the Special Region of Yogyakarta. This study uses quantitative methods and multiple linear regression analysis. The results of this study indicate that there is no maximal public service integrity standard applied.

Furthermore Sriyanti (Sriyanti, L, 2013) further conducted research with the title Effectiveness of land services on the application of land service standards at the Land Office of the City of Yogyakarta. This research was conducted using qualitative methods and multiple linear regression analysis. The results of this study show that land services at the Yogyakarta City Land Office have been effective in terms of speed of service as well as clarity and certainty of service. This model applies to land services whose settlement process is simple, namely land services that can be completed by one Section. Finally, a researcher named Muchtia Hajari (Adiati, 2018) conducted research with the title Effectiveness of public services at the Padang City Population and Civil Registration Office in 2016-2019. This study uses a qualitative method.

As for the results of this study, it is known that public services at the Padang City Population and Civil Registration Office have not been effective. This is because of the three indicators used to see the effectiveness of public services at the Population and Civil Registration Office of the city of Padang, two indicators cannot be said to be effective, namely the time factor indicator and the service delivery style factor indicator while the accuracy factor has been effective in this case the level of accuracy in preparing documents and staff who are experts. In contrast to the results obtained by previous researchers, the effectiveness of the SAMSAT service at the South Medan UPPD SAMSAT has been running very effectively. This is seen based on the factors that influence it, such as service procedure factors, efficient time factors, service facilities and infrastructure, costs incurred, and several other factors.

CONCLUSION

Based on the results of this study, the conclusions can be described as follows:

1. Service procedures at UPPD SAMSAT South Medan have been running quite well and effectively. Relating or relating to motor vehicle tax collection. Ease of procedure certainly affects the collection of vehicle tax. This can be seen from the answers of the majority of respondents who answered agreed, namely as many as 48 respondents stated that they agreed, 39 respondents stated that they strongly agreed.

2. Completion time and fees or rates are also factors in seeing the effect of service effectiveness on motor vehicle tax collection.
3. Facilities and infrastructure, provision of adequate service facilities and infrastructure by public service providers, as well as.
4. The competence of service delivery personnel must be determined precisely based on the required knowledge, expertise, skills, attitudes and behavior. A total of 73 respondents agreed with this statement.
5. Based on the output table of the Chi square test analysis, it is known that the Asymp value. Sig. (2-sided) on the pearson chi square test is 0.000. Because the Asymp. Sig. (2-sided) $0.000 < 0.05$, then based on the basis for making the decision above, it can be concluded that H_0 is rejected and H_a is accepted. Thus it can be interpreted that there is a relationship between Service Effectiveness and Motor Vehicle Tax Collection in the South Medan SAMSAT UUPD.
6. Based on the results of this study, it can also be seen the relationship between service effectiveness and motor vehicle tax collection at UPPD SAMSAT South Medan through Spearman's analysis. Where the results obtained are that there is a relationship between variables as much as 0.242, 0.086, and -0.68. Where these three results show that there is a fairly strong relationship between X and Y variables.

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