



Policy Implementation Of The On Stop Administration System (Samsat) At The Samsat Office City Of Pematang Siantar

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ABSTRACT

The implementation of the policy is a manifestation of the stages of a public policy that has been formulated. The implementation of the one-stop administration system is a service breakthrough in the field of motor vehicle tax. The implementation of the one-stop administration system is required to provide maximum service smoothly. To answer the research problems, descriptive research methods are used with a qualitative approach. Data collection is done by interview and questionnaire techniques. In addition, data collection is also done by observation and documentation techniques. The data analysis process is carried out by grouping and combining the data obtained and also establishing a series of relationships between the data. Meanwhile, the validity of the data was tested through data sources so that the data presented were valid data. This can be seen from four important points, namely regarding the bureaucratic structure that is clear and directed, the resources that have been fulfilled, good communication and the disposition of the Pematangsiantar City SAMSAT employees and the community who support the existing policies. However, the strategic location of the Pematangsiantar City SAMSAT office is still lacking. Based on data findings in the field, it shows that the implementation of motor vehicle tax services at the SAMSAT Office of Pematangsiantar City has been implemented. This can be seen from four important points, namely regarding the bureaucratic structure that is clear and directed, the resources that have been fulfilled, good communication and the disposition of the Pematangsiantar City SAMSAT employees and the community who support the existing policies. However, the strategic location of the Pematangsiantar City SAMSAT office is still lacking. Based on data findings in the field, it shows that the implementation of motor vehicle tax services at the SAMSAT Office of Pematangsiantar City has been implemented. This can be seen from four important points, namely regarding the bureaucratic structure that is clear and directed, the resources that have been fulfilled, good communication and the disposition of the Pematangsiantar City SAMSAT employees and the community who support the existing policies. However, the strategic location of the Pematangsiantar City SAMSAT office is still lacking.

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1. INTRODUCTION

The level of community mobility in using the existing means of transportation in Indonesia is quite high, which can be seen in everyday life. Almost every day we see more and more numbers and types of motorized vehicles appearing. This is partly due to population growth that continues to increase from year to year which has an impact on the need for transportation equipment to meet the needs of community mobilization in daily life.

As of 2013 the number of motorized vehicles in North Sumatra has reached more than 5 million of which 80% are motorcycles and the rest are passenger cars, buses and wagons (data from BPS North Sumatra). The number of motorized vehicle users is indirectly related to the addition of local taxes in terms of motor vehicle taxes. Motor vehicle owners must pay motor vehicle taxes.

The management of collection and management of motor vehicle taxes is carried out in one office which involves several related elements in its management. Motor vehicle tax collection carried out in one office is known as SAMSAT (One Roof Manunggal Administration System), in which there is cooperation between the Indonesian National Police (POLRI) which has functions and authorities in the field of registration and identification of motorized vehicles, local governments in this is the Regional Revenue Service (Dispenda) in the field of motor vehicle tax collection (BBN-KB), PT. Jasa Raharja (Persero) which is authorized in the field of submitting the Mandatory Contribution of Road Traffic Accident Funds (SWDKLLJ)

Prior to the One-Stop One-Stop Administration System (SAMSAT), the payment of Motor Vehicle Tax (PKB) was carried out separately at the provincial revenue office and branch offices, as well as the completion of the Vehicle Registration Certificate (STNK) and payment of the Traffic Accident Fund Compulsory Contribution. The road (SWDKLLJ) is in a different place, so this does not provide good service for motorized vehicle owners, because it will take quite a long time and the costs are not small.

Circumstances such as the above can be an obstacle in the effort to provide services to motorized vehicle owners, and can also cause people to be lazy to take care of motor vehicle taxes and become an obstacle in efforts to increase revenues from the PKB, BBN-KB, and SWDKLLJ sectors because of the lack of uniformity in both terms of management, administration, as well as the amount of tariffs in the management process.

One of the objectives of the establishment of the SAMSAT joint office is to facilitate the implementation of motor vehicle tax collection (PKB) as well as to provide convenience services to the public in terms of managing motor vehicle registration, tax payments, and SWDKLLJ. Motor vehicle tax management carried out at the SAMSAT office is one form of public service organized by the government to the community covering many matters concerning all community needs.

2. RESEARCH METHOD

The form of research used by the author in This research is a form of descriptive research with a qualitative approach. According to Nawawi, The main characteristic of descriptive research is to focus on the problems that exist when the research is carried out (currently) or problems that are actual and describe the facts about the problem being investigated as they are and accompanied by rational interpretation.

Qualitative research is research that expresses symptoms/conditions as they are completely and is followed by providing analysis and interpretation. Qualitative research methods aim to explain reality contextually, interpret phenomena that are of concern to researchers and understand. The participant's perspective on the problem of rail transportation services. Therefore, this study aims to find out the reality and interpret a phenomenon regarding SAMSAT services in managing motor vehicle taxes.

In qualitative research, data analysis is carried out from the beginning of the study and throughout the research process. Data is obtained, then collected for processed by systematic.

Technical analysis data qualitative This is done by presenting the data, starting with reviewing all the data collected, studying the data, reviewing it, and compiling it into a one-unit, which is then

categorized on next stage, and check validity and interpret it by analysis in accordance with the ability of the researcher's reasoning power to make research conclusions.

3. RESULTS AND DISCUSSIONS

Observations or direct observations in the field, the informant's data was obtained in relation to the Implementation the One-Stop One-Stop Administration System Policy at the Pematangsiantar City SAMSAT. The data obtained during the study are presented in the form of data analysis using a table of the number of informants and percentages which will then be interpreted.

Presentation of data obtained through interviews, filling out questionnaires and observation or direct observation in the field. The parties interviewed were four people, namely the Head of the SAMSAT Balige Technical Unit, Head of the SAMSAT Balige Administration Sub Division, Head of the SAMSAT Balige Resident Unit, PT Jasa Raharja Staff .

The data are the results obtained from research, so it is obtained that there is a presentation of data in a study so that it looks perfect. The presentation of the respondent's characteristics data aims to identify the special characteristics of the respondent, making it easier for the author to conduct research analysis. Characteristics of respondents can be seen from the table below:

Table 1. Identity of respondents by gender

NO	Gender	Amount	Percentage
1	Man	13	65
2	Woman	7	35
	Total	20	100

Source: 2016 Research Results

From the table above, it can be seen that of the 20 people who came to the Pematangsiantar SAMSAT office, 13 people (65%) were male and 7 (35%) were female. From this data, it can be seen that there are more male patients taking care of the motor vehicle tax than female patients.

Table 2. Identity of Respondents by Age

Age	Amount	Percentage
<20 years	1	5
21-30 years old	6	30
31-40 years old	8	40
41-50 years old	4	20
>50 years	1	5
Total	20	100

Source: 2016 Research Results

From the table above, it can be seen from the 20 respondents who came to take care of the motor vehicle tax at the Pematangsiantar SAMSAT office, the most were those aged 31-40 years, namely 8 people (40%), and aged 21-30 years as many as 6 people (30%), aged 41-50 years as many as 4 people (20%), 1 person over 50 years old (5%) and under 20 years old 1 person (5%)

Table 3. Identity of Respondents Based on Last Education

Educational level	Amount	Percentage
Elementary-Junior High	3	15
high school	8	40
Diploma	4	20
Bachelor	5	25
Total	20	100

Source: 2016 questionnaire

From the table above, it can be seen that of the 20 respondents 8 respondents (40%) had a high school education, 5 respondents (25%) had a bachelor's degree, 4 respondents (20%) have

Diploma education and 3 respondents (15%) with the last education SD-SMP, and it can be seen that the average education level of the person who handles the motor vehicle tax at the Pematangsiantar SAMSAT office is a high school graduate.

Table 4. Identity of respondents by occupation

Type of work	Amount	Percentage
civil servant	2	10
Laborer	4	20
entrepreneur	7	35
Private employees	3	15
Other	4	20
Total	20	100

Source: 2016 Research Results

From the table above, it can be seen that of the 20 respondents who took care of the motor vehicle tax to the Pematangsiantar City Samsat office, the most people with self-employed jobs were 7 people (35%), 4 people (20%) chose other people, 4 people (20%) work as laborers, and only 2 (10%) work as Civil Servants. It can be seen that people who mostly take care of motor vehicle taxes to the Pematangsiantar City Samsat office are by working as entrepreneurs, namely by selling and so on.

3.1 Presentation of Data on the Implementation of the One-Stop One-Stop Administration System Policy at the Pematangsiantar City SAMSAT Office

In this study, the researchers conducted interviews with employees who have a major role in the Pematangsiantar City SAMSAT Office, namely the head of the UPT Pematangsiantar SAMSAT and followed by interviews with several people who take care of motor vehicle taxes, and provide questionnaires to people who take care of motorized vehicle taxes to the City SAMSAT Office. Pematangsiantar as many as 20 respondents. The researcher only used 20 respondents because up to the 20th respondent the answers received tended to be the same, so the researcher determined the saturation point of the number of respondents.

Table 5. Distribution of respondents' answers whether the SAMSAT standard operating system (SOP) in Pematangsiantar City is running well

No	Category	Amount	Percentage
1	Often	18	90
2	Sometimes	2	10
3	Never	-	-
	Total	20	100

Source: 2016 Research Results

From the table above, it can be seen that people who have taken care of motorized vehicle taxes to the Pematangsiantar City SAMSAT consider the Pematangsiantar City SAMSAT SOP to be running well. Of the 20 respondents, 18 respondents (90%) said this. And only 2 respondents (10%) said sometimes the SAMSAT SOP for Pematangsiantar City goes well. The following is a distribution table for the answers to the supporting statements for the above questions.

Table 6. Distribution of answers with statements of standard operating system (SOP) SAMSAT Pematangsiantar City is going well

No	Category	Amount	Percentage
1	Agree	18	90
2	Doubtful	2	10
3	Do not agree	-	-
	Total	20	100

Source: 2016 Research Results

From the table above, it can be seen that 18 respondents (90%) agree with the standard operating system (SOP) of SAMSAT Pematangsiantar City running well.

Table 7. Distribution of respondents' answers whether the Pematangsiantar City SAMSAT employees always work following the SOP

No	Category	Amount	Percentage
1	Often	17	85
2	Sometimes	3	15
3	Never	-	-
	Total	20	100

Source: 2016 Research Results

From the table above, it can be seen that 16 respondents (85%) answer Pematangsiantar City SAMSAT employees always work following the SOP. There is 3 (15%) respondents said that sometimes the employees of the Pematangsiantar SAMSAT office work following the SOP.

Table 8. Distribution of answers with statements by the Pematangsiantar City SAMSAT employees always work according to the SOP

No	Category	Amount	Percentage
1	Agree	17	85
2	Doubtful	3	15
3	Do not agree	-	-
	Total	20	100

Source: 2016 Research Results

From the table above, it can be seen that from 17 respondents (85%) agreed with the Pematangsiantar City SAMSAT employees always work following the SOP. The community feels that in managing motor vehicle taxes, the Pematangsiantar City SAMSAT employees serve them in accordance with the service mechanism listed in the office. And 3 respondents (15%) said doubtful with the Pematangsiantar City SAMSAT employees who always work according to the SOP.

Table 9. Distribution of respondents' answers whether they know the organizational structure of the Pematangsiantar SAMSAT

No	Category	Answer	Percentage
1	Often	6	30
2	Sometimes	-	-
3	Never	14	70
	Total	20	100

Source: 2016 Research Results

From the table above, it can be seen that from 20 respondents there were 14 respondents (70%) who said they never knew the organizational structure of the Pematangsiantar SAMSAT. Then 6 respondents (30%) chose often. The following is the distribution of respondents' answers to the same statement as the question above.

Table 10. Distribution of answers to statements made by the public knowing the organizational structure of the Pematangsiantar SAMSAT

No	Category	Amount	Percentage
1	Agree	6	30
2	Doubtful	-	-
3	Do not agree	14	70
	Total	20	100

Source: 2016 Research Results

From the table above, it can be seen that 14 respondents (70%) disagree that they know the organizational structure of SAMSAT Pematangsiantar. This is because most of the community said that they did not know because when they took care of the motor vehicle tax, they did not see any information listed on the organizational structure of the Pematangsiantar SAMSAT office. Then 6 respondents (30%) chose to agree.

The Pematangsiantar SAMSAT office should make information in the form of an information board containing details of the organizational structure that are clearly listed in the office room so that the public can see and know the organizational structure owned by the Pematangsiantar SAMSAT.

Table 11. Distribution of respondents' answers to the question whether the division of tasks at the Pematangsiantar SAMSAT office is going well

No	Category	Answer	Percentage
1	Often	20	20
2	Sometimes	-	-
3	Never	-	-
	Total	20	100

Source: 2016 Questionnaire

From the table above, it can be seen that of the 20 respondents, all respondents (100%) answered that the division of tasks at the Pematangsiantar SAMSAT office often went well. The following is the distribution of respondents' answers to the same statement as the question above.

Table 12. Distribution of respondents' answers with statements on the division of tasks at the Pematangsiantar SAMSAT office went well

No	Category	Amount	Percentage
1	Agree	20	100
2	Doubtful	-	-
3	Do not agree	-	-
	Total	20	100

Source: 2016 Research Results

The results of the respondents' answers are in accordance with the answers to the previous questions which are supported by the same statement, 20 respondents (100%) agree and no respondents (0%) answer doubtful and disagree

Table 13. Distribution of respondents' answers with statements that they are enthusiastic in managing pkb because of the socialization carried out by the Pematangsiantar SAMSAT office

No	Category	Amount	Percentage
1	Agree	18	90
2	Doubtful	-	-
3	Do not agree	2	10
	Total	20	100

Source: 2016 Research Results

Similar to the results of the answers to the previous question, 18 respondents (90%) chose to agree and the remaining 2 respondents (10%) chose to disagree on the grounds that they had never received socialization from the Pematangsiantar SAMSAT.

Table 14. Distribution of answers with statements from the community that support the system or policy that has been running at the Pematangsiantar SAMSAT

No	Category	Amount	Percentage
1	Agree	20	100
2	Doubtful	-	-
3	Do not agree	-	-
	Total	20	100

Source: 2016 Research Results

The results of respondents' answers to the above statement there are 20 respondents (100%) choosing to agree to support the system or policy that has been running at the Pematangsiantar SAMSAT.

In the discussion section, all the data that has been presented will be analyzed according to the focus of the research study. The data was obtained by conducting literature studies, distributing questionnaires, interviews, and also observing phenomena related to the implementation of the one-stop administration system policy at the Pematangsiantar City SAMSAT office. The analysis carried out is qualitative analysis, while still referring to the results of the interpretation of the data and information in accordance with the research focus.

4. CONCLUSION

The implementation of a one-stop administration system in managing motor vehicle taxes at the Pematangsiantar SAMSAT office seen from the aspect of the organizational structure in general is good, because the Pematangsiantar SAMSAT office already has a clear organizational structure, Standard Operating Procedures (SOP) at the Pematangsiantar SAMSAT office are regulated in Provincial Regulation No. .1 of 2011 which regulates the procedures, stages, requirements for managing motor vehicle taxes.

The implementation of a one-stop administration system at the Pematangsiantar SAMSAT office when viewed from the aspect of resources in general is also quite good. Resources are divided into three, namely, human resources, sources of costs and facilities. Human resources at the Pematangsiantar SAMSAT office are of good quantity and quality. A clear source of funds (from the APBD) supports the implementation of the Pematangsiantar SAMSAT policy. Facility resources are also good, but the location of the office is not yet strategic

The implementation of a one-stop administration system in managing motor vehicle taxes at the Pematangsiantar SAMSAT office is seen from the aspect of communication is quite good. Internal and external communication has been well established during implementation services. And regarding communication with the community, it is also found to be good.

Communication is done through socialization through newspapers, radio, brochures and billboards. The implementation of a one-stop administration system in managing motor vehicle taxes at the Pematangsiantar SAMSAT office seen from the aspect of disposition or attitude is good seen from SAMSAT officers who know their duties, authorities and responsibilities, in other words the officers have provided support to carry out the implementation of this SAMSAT properly .

There are still some people who do not understand the procedures between counters in SAMSAT, for that SAMSAT must be more active in conducting socialization to the public regarding procedures between counters. In addition, the office's strategic factors reduce the interest of taxpayers in carrying out their obligations. If this can be realized, then the implementation at the SAMSAT office will run well.

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