



# THE EFFECTIVENESS OF THE IMPLEMENTATION OF THE SAMSAT NIGHT PROGRAM IN INCREASING MOTOR VEHICLE TAX (PKB) REVENUE AT THE UPTD BAPENDA BINJAI

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## Article Info

### Keywords:

Local Own-Source Revenue,  
Motor Vehicle Tax (PKB),  
Program Effectiveness,  
Public Service,  
Samsat Night

## ABSTRACT

This study aims to analyze the effectiveness of the implementation of the Samsat Night Program in increasing Motor Vehicle Tax (PKB) revenue at UPTD Bapenda Binjai and to identify the factors that hinder its implementation. The Samsat Night Program is a public service innovation that extends operating hours into the evening to provide easier access for taxpayers who are unable to fulfill their obligations during regular working hours. This research employs a descriptive qualitative approach, with data collected through interviews, observations, and documentation. Data analysis was conducted using the interactive model of Miles and Huberman, which includes data reduction, data display, and conclusion drawing. The results indicate that the effectiveness of the Samsat Night Program, based on Duncan's (1981) indicators goal attainment, integration, and adaptation has not yet been fully optimal. In terms of goal attainment, the program has contributed to improving service delivery and PKB revenue; however, the increase has not been significant overall due to fluctuating levels of public participation. From the integration perspective, coordination among related institutions (Bapenda, the Police, and Jasa Raharja) has functioned relatively well in the technical implementation of services. Meanwhile, from the adaptation aspect, the program has adjusted service hours to meet community needs but still faces challenges such as limited socialization, restricted service locations, and low taxpayer awareness.

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## 1. INTRODUCTION

Within the framework of regional autonomy, local governments are granted broad authority to manage revenue sources in order to finance governance and development activities. One of the main components of Local Own-Source Revenue (PAD) is local taxes, which serve as an important indicator of a region's fiscal independence. Halim (2014) states that local taxes play a strategic role in strengthening regional fiscal capacity and supporting sustainable development financing [1]. In line with this view, Mardiasmo (2016) explains that taxes have two primary functions: a budgetary function as a source of regional revenue and a regulatory function as an instrument of social and economic control [2].

One type of local tax that significantly contributes to PAD is the Motor Vehicle Tax (PKB). Based on Law Number 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments, PKB is a tax imposed on the ownership and/or control of motor vehicles and is collected by the provincial government [3]. In North Sumatra Province, its implementation is regulated under Regional Regulation of North

Sumatra Province Number 1 of 2011 concerning Local Taxes [4]. This regulation provides the legal basis for the regional government, particularly the Regional Revenue Agency (Bapenda), to collect PKB while also developing service innovations to enhance tax revenue effectiveness.

Although PKB is one of the largest contributors to PAD, its revenue optimization still faces various challenges, particularly the low level of taxpayer compliance. Limited-service hours during regular working hours often become an obstacle for citizens in fulfilling their tax obligations. This condition has encouraged local governments to introduce public service innovations, one of which is the Samsat Night Program, which extends service hours into the evening to provide easier access for taxpayers.

Conceptually, the effectiveness of a public program is not merely measured by its existence but by the extent to which it achieves its predetermined objectives. Siagian (2012) defines effectiveness as the level of success in utilizing resources to achieve organizational goals [5]. Gibson et al. (1996) emphasize that effectiveness is an organization's ability to achieve its goals through the optimal use of resources [6]. Meanwhile, Steers (1985) argues that organizational effectiveness is determined by the ability to achieve planned objectives through efficient and timely use of resources [7].

In the context of public administration, Mahsun (2012) explains that effectiveness reflects the relationship between achieved results and planned objectives [8]. A program is considered effective if the outputs and outcomes align with established targets. Dwiyanto (2008) adds that public service effectiveness is measured by the government's ability to provide services in accordance with community needs and to deliver tangible benefits to service users [9]. Similarly, Sinambela (2010) states that the effectiveness of public services is determined by the government's capacity to meet public needs quickly, accurately, and satisfactorily.

This study adopts Duncan's (1981) theory of effectiveness as its analytical framework [10]. Duncan states that organizational effectiveness can be measured through three main indicators: Goal Attainment, this indicator measures the extent to which the program's planned objectives are achieved, including increases in PKB revenue and taxpayer compliance. Integration, this indicator assesses the organization's ability to establish coordination and cooperation among related institutions, namely Bapenda, the Police, and Jasa Raharja, in implementing the Samsat Night Program. Adaptation, this indicator evaluates the program's ability to adjust to community needs and environmental dynamics.

In addition to the theoretical foundation, this study is supported by relevant previous research. First, the study by Gunawan and Maulani Lestari (2024) on the effectiveness of E-Samsat in Bandung found that service innovations that enhance accessibility can moderately improve PKB revenue [11]. Second, the research by Siti Nurjanah and Dewi Purboningsih (2024) on the Afternoon and Night Samsat Service in Martapura concluded that extended service hours can increase taxpayer compliance, although technical challenges remain [12]. Third, the study by Muhammad Julfaidin and Rulan L. Manduapessy (2024) on Mobile Samsat services in Timika showed that field-based service innovations are moderately effective in increasing PKB revenue [13]. Fourth and fifth, several studies on public service effectiveness based on Duncan (1981) and Steers (1985) emphasize that program success is largely determined by goal attainment, internal coordination, and adaptability to the environment [14].

Based on these studies, it can be concluded that Samsat service innovations have the potential to increase PKB revenue; however, their level of effectiveness largely depends on implementation in the field. Therefore, this study focuses on analyzing the effectiveness of the Samsat Night Program at UPTD Bapenda Binjai based on the indicators of goal attainment, integration, and adaptation to obtain an empirical understanding of its contribution to increasing Motor Vehicle Tax revenue.

## 2. RESEARCH METHODS

This study employs a qualitative approach with a descriptive research design, aiming to gain an in-depth understanding of the implementation of the Samsat Night Program in increasing Motor Vehicle Tax (PKB) revenue at UPTD Bapenda Binjai. The qualitative approach was chosen because this study focuses on understanding the processes, meanings, and dynamics of program implementation comprehensively in a real-life context. This research was conducted at UPTD Bapenda Binjai, a technical implementing unit of the Regional Revenue Agency of North Sumatra Province responsible for the management and collection of Motor Vehicle Tax. The research location was selected based on the consideration that the institution implements the Samsat Night Program as a public service innovation aimed at increasing taxpayer compliance and optimizing PKB revenue.

Informants were determined using purposive sampling, a technique in which participants are selected based on specific considerations that they possess knowledge, experience, and direct involvement in the implementation of the Samsat Night Program. The informants included the Head of UPTD, officers responsible for implementing the Samsat Night service, and taxpayers who utilized the service. Data were collected through in-depth interviews, observation, and documentation. Interviews were conducted to gather detailed information regarding program implementation, challenges encountered, and its impact on PKB revenue enhancement. Observations were carried out to directly examine the Samsat Night service process and the interaction between

officers and taxpayers. Documentation was used to complement the data, including PKB revenue realization reports, taxpayer data, and other relevant supporting documents.

Data analysis was conducted using the interactive analysis model proposed by Miles and Huberman (2014), which consists of three stages: data reduction, data display, and conclusion drawing. Data reduction involved selecting and focusing data in accordance with the effectiveness indicators applied in this study [15]. Data were then presented in narrative form to facilitate interpretation of the findings. Conclusions were drawn progressively based on empirical findings in the field and were linked to Duncan's (1981) effectiveness theory, which includes goal attainment, integration, and adaptation indicators [16]. To ensure data validity, this study employed source and technique triangulation by comparing data obtained from interviews with observation and documentation results.

### 3. RESULT AND ANALYSIS

The implementation of the Samsat Night Program at UPTD Bapenda Binjai represents a form of public service innovation aimed at increasing taxpayer compliance while optimizing Motor Vehicle Tax (PKB) revenue. The program is carried out by extending service hours into the evening to provide easier access for citizens who are unable to fulfill their tax obligations during regular working hours. Based on the findings, the implementation of this program has contributed to improvements in service delivery and PKB revenue, although its level of effectiveness still requires enhancement in several aspects.

To analyze program effectiveness, this study adopts Duncan's (1981) theory, which states that organizational effectiveness can be measured through three main indicators: goal attainment, integration, and adaptation.

#### Goal Attainment

According to Duncan (1981), goal attainment is the primary measure of effectiveness, assessing the extent to which an organization or program achieves its predetermined objectives [2]. This indicator focuses on the success of outputs and outcomes compared to planned targets.

In the context of the Samsat Night Program, the primary objectives are to increase Motor Vehicle Tax revenue and enhance taxpayer compliance through improved service accessibility. The findings indicate that the Samsat Night Program has positively impacted the number of taxpayers making PKB payments, particularly among individuals who work during daytime hours. The extension of service hours provides greater flexibility, thereby encouraging some taxpayers to fulfill their obligations.

However, the increase in PKB revenue has not yet been entirely significant overall. This is due to fluctuating levels of public participation and the limited dissemination of program information to all segments of society. Therefore, in terms of goal attainment, the Samsat Night Program at UPTD Bapenda Binjai can be categorized as moderately effective, although it has not yet reached an optimal level in accordance with expected targets.

#### Integration

According to Duncan (1981), integration refers to an organization's ability to establish communication, coordination, and cooperation with relevant parties in program implementation. Integration emphasizes alignment among units or institutions to ensure effective achievement of program objectives.

In implementing the Samsat Night Program, integration involves cooperation among UPTD Bapenda, the Police, and Jasa Raharja as components of the Samsat system. The findings show that inter-agency coordination in the technical implementation of services has functioned relatively well. The division of tasks and responsibilities has been carried out in accordance with each institution's respective functions, enabling the service process to run smoothly.

Nevertheless, certain challenges remain in terms of integration, particularly regarding coordination in program socialization and periodic evaluation. Cross-sector communication has not yet been fully optimized to expand the dissemination of information to the public. Overall, from the integration perspective, the Samsat Night Program demonstrates a fairly good level of effectiveness, although strategic coordination still needs to be strengthened.

#### Adaptation

According to Duncan (1981), adaptation refers to an organization's ability to adjust to environmental changes and community needs. An effective organization is one that can respond to social and economic dynamics as well as the needs of service users.

The Samsat Night Program essentially represents an adaptation to the needs of citizens who have limited availability during daytime hours. By extending operating hours into the evening, UPTD Bapenda Binjai seeks to align its services with the social conditions of urban communities characterized by intensive work activities. The findings indicate that the program has been able to address the needs of certain segments of society,

particularly private employees and informal sector workers. However, its implementation still faces several challenges, including limited-service locations, suboptimal supporting facilities during evening operations, and uneven dissemination of information regarding service schedules. Therefore, in terms of adaptation, the program can be considered sufficiently responsive but still requires further development to achieve broader taxpayer coverage.

Based on the research findings, several factors hinder the effectiveness of the Samsat Night Program in increasing PKB revenue. First, the low level of taxpayer awareness and compliance. Despite the extension of service hours into the evening, a portion of the public still lacks sufficient awareness of their obligation to pay motor vehicle taxes on time. This condition affects the optimization of PKB revenue.

Second, limited program socialization. Information regarding the schedule and mechanism of the Samsat Night service has not yet reached all segments of society. The absence of intensive public communication strategies has resulted in limited public awareness of the program.

Third, limitations in facilities and infrastructure. Evening service operations require adequate support in terms of security, comfort, and administrative system readiness. Inadequate facilities may influence the quality-of-service delivery. Fourth, human resource constraints. Additional evening services demand readiness and commitment from officers. Limited personnel and increased workload may potentially affect the effectiveness of program implementation.

Overall, although the Samsat Night Program at UPTD Bapenda Binjai demonstrates a moderately effective level of performance based on the indicators of goal attainment, integration, and adaptation, several inhibiting factors remain. These challenges require improvements in socialization strategies, strengthened inter-agency coordination, and optimization of resources and service facilities to enhance Motor Vehicle Tax revenue sustainably.

#### 4. CONCLUSION

Based on the research findings and discussion, it can be concluded that the implementation of the Samsat Night Program in increasing Motor Vehicle Tax (PKB) revenue at UPTD Bapenda Binjai can generally be categorized as moderately effective, although it has not yet reached an optimal level. Viewed from Duncan's (1981) effectiveness indicators, in terms of goal attainment, the program has contributed to an increase in the number of taxpayers making PKB payments, particularly among individuals who have limited availability during daytime hours. The extension of service hours into the evening has provided a more flexible service access alternative. However, the increase in PKB revenue has not been entirely significant overall, as public participation remains fluctuating and not all taxpayers have utilized the service.

In terms of integration, coordination and cooperation among the institutions involved in the Samsat system namely UPTD Bapenda, the Police, and Jasa Raharja—have functioned relatively well in the technical implementation of services. The division of tasks and responsibilities has been carried out according to each institution's respective functions. Nevertheless, integration in program socialization and periodic evaluation still needs to be strengthened to ensure that information regarding the Samsat Night Program reaches the public more broadly and sustainably.

Furthermore, regarding adaptation, the Samsat Night Program represents the government's response to the needs of citizens who have limited availability during regular working hours. The program demonstrates adaptive capacity in adjusting services to the social conditions of the community. However, challenges remain, including limited supporting facilities during evening operations and uneven dissemination of service information, indicating that adaptive efforts have not yet been fully optimized.

The factors inhibiting the effectiveness of the program include low levels of taxpayer awareness and compliance, suboptimal program socialization, limitations in supporting facilities and infrastructure for evening services, and constraints in human resources for additional service implementation. These factors constitute challenges that must be addressed through improved public communication strategies, strengthened inter-agency coordination, and optimization of resources and service facilities.

Therefore, to enhance the effectiveness of the Samsat Night Program in a sustainable manner, integrated and consistent improvement efforts are required so that the program can make a more significant contribution to increasing Motor Vehicle Tax revenue at UPTD Bapenda Binjai.

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