

Implementation of E-Government in the Online Motor Vehicle Tax Collection System (E-Samsat) in the Regional Technical Implementation Unit of the One-Stop Single Administration System in Binjai City, N

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1 Implementation of E-Government in the Online Motor Vehicle Tax Collection System (E-Samsat) in the Regional Technical Implementation Unit of the One-Stop Single Administration System in Binjai City, North Sumatra Province

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ABSTRACT

This research is motivated by the people of Binjai city still not understanding the use of the e-Samsat application. This research aims to analyze and determine the implementation of E-Government in the online motor vehicle tax collection system (e-samsat) in the regional technical implementation unit of the one-stop single administration system in Binjai City, North Sumatra Province. This research uses descriptive qualitative methods. The data sources used are primary data and secondary data. data collection techniques through observation, interviews and documentation. data analysis method with data reduction, data presentation and drawing conclusions. The results of this research show that the implementation of E-government in the online motor vehicle tax collection system (E-samsat) at the Binjai City Samsat UPTD. In terms of interpretation and organization indicators, implementation of the motor vehicle tax collection system is still not optimal. Meanwhile, the only indicator that shows that the implementation of the motor vehicle tax collection system through the e-Samsat application is quite good is the implementation indicator. Then there is a need for Binjai City Samsat to be more optimal and quick to respond to problems that are obstacles, namely by increasing the competency of human resources by carrying out special training related to managing the E-Samsat application so that the goals to be achieved are realized. Then respond more optimally and quickly to problems with the E-Samsat application server connectivity system by increasing the budget to increase server power so that the motor vehicle tax collection system process through the E-Samsat application, especially in Binjai City, runs effectively.

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INTRODUCTION

The development of internet technology in the industrial revolution 4.0 era has achieved very rapid development and various benefits and impacts can be felt by society. E-commerce is a

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technological development, one of the applications that is used to make it easier for people to carry out buying and selling transactions. Not only in ordinary society, there is also application development in government circles, namely Electronic Government (E-Government). E-Government is a system in government that has been developed through the power of digital technology where the technology is easily accessible anywhere and at any time with online payments so that it can make it easier for users, unless there are limited unstable network connections then this will hinder its operation. system.

Good governance is considered good in terms of how the economy is managed, developed and managed public resources and also what impact the community gets from existing governance. 26 creating good government (Good Governance) and accelerating the democratic process, the use 51 of communication and information technology in the scope of government processes with the Implementation of Electronic Government (E-Government) is intended to increase effectiveness, efficiency, transparency and accountability based on Presidential Instruction Number 3 of the Year 2003, so that services to the community can be more optimal.

The application of technology to realize more effective and efficient government implementation in managing public services has been prioritized. With advances in technology, it will make it easier for public services to be more affordable for the public, expand access for the public to obtain information, and the benefits of having services that use technology make it easier for the public, one of which is paying vehicle tax more easily, being able to pay in situations anytime and anywhere.

Based on the Directorate General of Taxes, tax imposition is divided into 49 several parts, namely central taxes and regional taxes. This central tax is managed by the Directorate General of Taxes under the guidance of the Ministry of Finance of the Central Government and the Regional Revenue Service manages regional taxes. Based on the Law of the Republic of Indonesia Number 28 of 2009 concern 50 Regional Taxes and Regional Retributions, article 1 paragraph 10 explains that regional tax is a taxpayer's contribution to the region that is owed to individuals or entities which is mandatory as regulated in this regulation to receive direct wages and can be used for regional interests and the welfare of the people.

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Motor vehicle tax is a source of local revenue that has high potential. In this case, regional governments or the Regional Revenue Agency play a very important role in monitoring the increase in the number of motorized vehicles in their respective regions. In this case, the regional government estimates that there is an opportunity and a high probability that all motorized vehicles owned by taxpayers can become motorized vehicle objects. In this regard, the development and expansion of the budgetair function requires the government to explore sources that are owned and have value and potential. in generating income for the region.

The online motor vehicle tax collection system is one of the supports for the National Cashless Movement (GNNT) which has been designed by Bank Indonesia. In this case, one of the provinces in Indonesia, namely North Sumatra, has the latest innovation launched by the

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North Sumatra Regional Revenue Agency in paying motor vehicle tax by creating an application based on E-Samsat service technology. ¹⁰

The implementation of E-Samsat is based on Regulation of the Governor of North Sumatra Number 12 of 2019 concerning Guidelines and Procedures for Collecting Motor Vehicle Tax and Transfer of Motor Vehicle Title Fees. This regulation is contained in the article that explains the payment of motor vehicle tax, namely in article 16 explaining the process of paying motor vehicle tax, one of which can be done online (E-Samsat). The implementation of online payments (E-Samsat) aims to make it easier for the public or mandatory to make payments. The advantages of paying taxes using E-Samsat are more emphasized on more flexible times, so that motor vehicle tax payments can be made at any time up to the limit that has been determined for the motor vehicle tax. The existence of an effective, efficient payment system and this online system makes it easier and taxpayers do not need to queue. This factor makes the motor vehicle tax collection system easier and provides transparency in information. This online tax payment system or E-Samsat is expected to have a significant impact on increasing Motor Vehicle Tax revenue in North Sumatra. The North Sumatra Regional Revenue Agency oversees 35 UPTD offices in managing taxes in its area, one of which is the UPTD SAMSAT Binjai City. ²

Currently, Binjai City has implemented E-Government for motor vehicle tax payments via E-Samsat. However, there are several problems regarding the payment of motor vehicle tax, namely that people do not understand the payment method, especially taxpayers who will carry out motor vehicle tax transactions via E-Samsat because people think that using E-Samsat will be complicated, complicated, making these taxpayers prefer assistance. brokers to pay their motor vehicle tax, and confuse the public because people have to come to the Binjai City UPTD office to exchange and show proof of having paid the tax online. Currently, the implementation of E-Samsat in Binjai City is considered less effective by the community because the application system is often wrong. ⁷

The limitation of the problem in this research is the Implementation of E-Government in the Online Motor Vehicle Tax Collection System (E-Samsat) at UPTD SAMSAT in Binjai City. How is the implementation of E-Government in the Online Motor Vehicle Tax Collection System (E-Samsat) at UPTD SAMSAT in Binjai City? What are the inhibiting factors in the motor vehicle tax collection system through the E-Samsat application? What are the efforts made by UPTD SAMSAT Binjai City to overcome obstacles to the motor vehicle tax collection system through the E-samsat application? The purpose of this research is to analyze the implementation of e-government in the online motor vehicle tax collection system (E-Samsat) at UPTD SAMSAT in Binjai City. To analyze what are the inhibiting factors in the motor vehicle tax collection system through the E-samsat application. To analyze the efforts made by UPTD SAMSAT Binjai City in overcoming obstacles to the motor vehicle tax collection system through the E-samsat application. ¹

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METHOD

10 search design

This research design is qualitative research with a descriptive approach, in order to describe and explain the Implementation of E-Government in the Online Motor Vehicle Tax Collection System (E-Samsat) at UPTD SAMSAT in Binjai City. In this research, the researcher explains the concepts described in the form of more detailed concepts, indicators and sub-indicators to serve as an interview guide. This step is intended to make it easier for researchers to analyze existing problems to find solutions to these problems.

Necessary data

Researchers get data sources from the person and paper aspects, where in the person aspect, researchers get data by interviewing the source. And another one is a paper where researchers get data results from regulations, strategies, and policy which supports. This documentation was taken to obtain data, photos and field notes such as statutory regulations relating to the Implementation of E-Government in the Online Motor Vehicle Tax Collection System (E-Samsat) at UPTD SAMSAT in Binjai City.

Informants and How to Determine Them

In the data search process, the researcher looked for several informants who would be interviewed using purposive sampling techniques. In this research, informants were determined using the Purposive Technique. According to Sugiyono (2005: 2), the technique for determining informants is purposive.

Data Collection Techniques and Research Instruments

In this writing the researcher used a combination of three techniques, namely Interview, Observation and Documentation. Then in this research the researcher directly acts as a research instrument and goes directly to the field to carry out observations and interviews to obtain complete, in-depth and comprehensive data.

Data Validation Techniques

In this research, researchers used a triangulation approach to test the validity of the research data. Afifuddin (2009:143) states that "triangulation is a technique for checking the validity of data that utilizes something other than the data for checking purpose or as a comparison of the data". Furthermore, Patton in Afifuddin (2009: 143) states that there are four types of triangulation as an examination technique to achieve validity, namely: Data Triangulation, Observer Triangulation, Theory Triangulation, Method Triangulation. In accordance with the four triangulation techniques above, in this study the researcher used data triangulation to test the validity of the data that had been obtained. Data triangulation was carried out by comparing data obtained from observations, interviews and search results related documents.

Data analysis technique

In this research, researchers use data analysis techniques based on Miles and Huberman (2005: 56), where researchers will collect the required data through interviews and documentation. The data is then selected so that the discussion becomes focused according to the research problem. Furthermore, the selected data is presented in the form of

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a systematic description or narrative so that it is easy to understand. The final step is that the researcher concludes the research results based on the research results that have been presented. Qualitative data analysis is carried out through three stages or processes, namely data reduction, data organization and data interpretation.

RESEARCH RESULTS AND DISCUSSION

1 Implementation of E-Government in the Online Motor Vehicle Tax Collection System (E-Samsat) at UPTD SAMSAT Binjai City⁴

In order to discuss the government's implementation of the online motor vehicle tax collection system (e-samsat), the concept used by the author is based on the theory put forward by Charles O Janes (1994: 56-57), where it is explained that there are 3 (three) things that will be analyzed are: Interpretation, Organization and Application. The following are the concepts used by the author and the results of interviews with various research sources (informants) to respond to research problems carried out by researchers at UPTD SAMSAT Binjai City.

Interpretation

According to Charles O. Jones (1996: 166), interpretation is the second activity that influences policy implementation, namely that there must be a common perception in interpreting the policy so that it does not become biased or may deviate from the main objective, which is an effort to achieve the goal.

The implementation in this case is related to the research that the researchers conducted, namely how the UPTD Samsat of Binjai City is implemented. The presence of the E-Samsat application aims to make it easier for people to make payment methods through applications or online systems, but in this case until now the implementation of the E-Samsat application Samsat is still in the process of being restored or updated to become more effective.

Based on the results research shows that the implementation of the E-Samsat program in Binjai City is still not optimal, because the application often experiences errors, the process is complicated, this is also proven that every day the process of paying motor vehicle tax through the application is still small, according to the confession of one of the TU UPTD Samsat City staff Binjai When researchers conducted interviews, the system had an error because the application had not been updated so errors often occurred, which resulted in a lack of people using the E-Samsat application in Binjai City.

Then the results of observations made by researchers are that it is true that applications often occur error, it is still ⁴⁰ effectively used for the motor vehicle tax payment process, researchers observe that the implementation of this program has not been carried out optimally and there are no successful goals in its implementation, researchers also observe that the process is convoluted using the E-Samsat application, it has not been updated to a more advanced system. being safe will have an impact on the absence of people who will use the E-Samsat application.

Referring to the theory that researchers use as a reference according to Charles O. Jones (1996:166) interpretation The second activity that influences policy implementation is that

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there must be a common perception in interpreting the policy so that it does not become biased or may deviate from the main objective, which is an effort to achieve the goal. Researchers assess that the implementation carried out by the Binjai City Samsat UPTD is not in accordance with the theory, meaning that the implementation has not been optimal in implementing the motor vehicle tax payment system through the application in Binjai City.

Based on this description, it can be understood that implementation e-government through e-samsat at the Binjai City Samsat UPTD, especially related to interpretation, has not met the demands of equal perception between the community and the UPTD as the service, as explained above, the community does not yet understand the limitations and capabilities in using the e-samsat application. Then, in general, the interpretation of the implementation of e-Samsat in Binjai City can provide a comprehensive understanding of the impact and effectiveness of the e-government system in the online motor vehicle tax collection system.

Organization

The first activity that can influence success in implementation is the SAMSAT UPTD office as an organization based on its function in an effort to achieve the "goal" of excellent public service by innovating e-Samsat policies. For this reason, researchers will conduct further research regarding the extent to which human resources as implementing staff support the E-Samsat policy and equipment or work tools and are supported by clear legal instruments in the implementation of E-Samsat.

Based on the results of interviews from the four informants above, it shows that the apparatus resources are inadequate, their competence still needs to be improved to be more knowledgeable and optimal in carrying out their duties and functions, especially one of the implementations of the motor vehicle tax collection system through the E-Samsat application.

Based on the results of observations that researchers observed in the field, the competency of human resources in the Binjai City Samsat UPTD was still less than optimal, the researchers assessed that not all officials also understood the motor vehicle tax collection system method, this was also proven by statements from TU staff who said that in carrying out The motor vehicle tax collection system still requires IT experts to solve this problem, because regarding the application system, someone who really understands it must be able to handle it. The competence of the apparatus resources really determines the success of a program carried out by an organization, especially UPTD Samsat as an organization that exercises its authority in the motor vehicle tax collection system.

Referring to the theory that researchers use as a reference, according to Charles O. Jones (1996: 166), the organization is the first activity that can influence success in implementation, namely the UPTD SAMSAT office as an organization based on function in efforts to achieve "goals" Excellent public service innovating e-Samsat policies. In this case, the implementation carried out by the Binjai City UPTD Samsat organization has been carried out in accordance with applicable regulations, of course it has the authority and applicable procedures, but in this case there are still obstacles with the quality of its apparatus resources, it is still not optimal in implementing the work program, one of which is implementation. E-Samsat application in the motor vehicle tax collection system in Binjai City. The success of an

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organization cannot be separated from the quality of its human resources who support everything that has been planned to achieve the organization's goals, especially the Binjai City Samsat UPTD.

Application

According to Charles O. Jones (1996: 166) Implementation is the third activity that can influence policy implementation, which is proven by the extent to which the implementation of main activities in operations as an effort to achieve organizational performance indicators can be carried out with criteria, namely the existence of clear work procedures, the existence of work programs in the technical form of implementation is carried out effectively, the activity schedule is carried out in a disciplined, planned and scheduled manner and there is evaluation.

Based on the results research shows that the implementation that has been carried out does have clear rules and procedures, but it was not been fully carried out optimally, evaluations are still not effectively carried out for the implementation of the motor vehicle tax collection system through the E-Samsat application in Binjai City, in this case the implementation carried out hard work is needed to improve the performance that has been carried out in the future so that it becomes better.

Based on the results of observations that researchers observed in the field, it is true that the implementation of the motor vehicle tax collection system through the E-Samsat application has been carried out quite well, in accordance with clear rules and procedures, but an effective evaluation has not been carried out to find out what needs to be updated or improved. in implementing the program.

Referring to the theory according to Charles O. Jones (1996: 166) Implementation is the third activity that can influence policy implementation, which is proven by the extent to which the implementation of main activities in operations as an effort to achieve organizational performance indicators can be carried out with criteria, namely the existence of clear work procedures, the existence of the work program in the form of technical implementation is carried out effectively, the activity schedule is carried out in a disciplined, planned and scheduled manner and there is evaluation. In this case, the Binjai City Samsat has implemented programs in accordance with the theory according to Charles O. Jones in implementing applications for motor vehicle tax payment methods in Binjai City.

Inhibiting factors in the motor vehicle tax collection system through the E-Samsat application

Implementing a motor vehicle tax collection system through the e-samsat application is certainly a good solution to simplify and speed up the service system in paying motor vehicle tax, one of which is that the Binjai City Samsat has implemented the E-samsat application in collecting motor vehicle tax which aims to make it easier for the public to Pay taxes wherever you are. However, in its implementation, based on the results of research conducted by researchers, researchers found inhibiting factors in implementing the E-samsat application, meaning that the implementation had not been carried out optimally, because there were still several inhibiting factors. To further elaborate, the researchers outlined several inhibiting factors in the collection system. motor vehicle tax via the E-samsat application in Binjai City.

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Limited number of Apparatus Resources

Implement a work program to realize the goals to be achieved, then One of the resources that must be considered is human resources from the aspect of the availability of adequate apparatus. The limited number of officers will technically affect the quality of the implementation of the work program carried out and the scope of services, which will impact the success of the activity program that has been previously determined.

Regarding the limited number and quality of human resources in implementing the motor vehicle tax collection system through the E-Samsat application implemented by the Binjai City Samsat, there are many deficiencies and limitations in human resources, one of which is the competence of the State Civil Apparatus in implementing the System. motor vehicle tax collection via the E-Samsat application.

Based on the results Research shows that the limited number of Binjai City Samsat human resources in implementing the motor vehicle tax collection system through the E-Samsat application and the lack of public understanding of the use of applications in paying motor vehicle tax this is certainly an obstacle in achieving effective goals in realizing a collection system. motor vehicle tax via the E-samsat application in Binjai City.

Based on the results of observations made by researchers in the field, it is true that the number of human resources in the Binjai City Samsat is limited, the mismatch in educational backgrounds is also one of the factors preventing a government organization from achieving its expected goals, in this case the public also lacks understanding regarding the use of applications. E-Samsat in the motor vehicle tax collection system, the reality that occurs is that researchers observe that the public's lack of understanding is also caused by the lack of socialization carried out by the Binjai City Samsat.

Then, in this case, the limited number of apparatus resources, such as staff or labor, can become a serious obstacle in the implementation and operation of the E-Samsat application. Some of the impacts of the limited number of apparatus resources in this context include, first, delays in development, with a limited number of staff, developing the E-Samsat application may take longer due to limitations in human resources that can be allocated to the project. This could hinder the planned launch schedule. Second, less intensive training, the limited number of human resources can limit the ability to provide intensive training to SAMSAT UPTD staff who will use the E-Samsat application. This can result in a lack of understanding of how to use the application effectively. Third, limited maintenance and support, after launch, maintenance and support for the E-Samsat application will also be affected by the limited number of human resources. This may result in delays in responding to problems or requests for help from users. Fourth, the declining quality of service, the limited number of human resources can have an impact on the quality of services provided by UPTD SAMSAT. users may experience increased wait times or lack of responsiveness in responding to questions or problems.

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Limited server connectivity on the E-Samsat application

Implementing the E-samsat application definitely requires server connectivity to the application so that the application runs smoothly and quickly in the required processes. The E-samsat application aims to make it easier for people to pay motor vehicle taxes and can be used wherever they are. Binjai City Samsat has currently implemented the E-samsat application in the motor vehicle tax collection system process, this is because technological advances have become a necessity for an organization to keep up with technological developments.

Based on the results of observations made by researchers in the field, it is true that problems often occur in the application system E-Samsat, so that people prefer to pay motor vehicle tax through the application rather than using the application, this is an obstacle for the Binjai City Samsat in speeding up the service process, the IT team should respond quickly in order to realize effective and efficient services in the motor vehicle tax collection system process via the E-samsat application in Binjai City.

Then limited server connectivity to the application E-Samsat can be a serious obstacle in system operations. Some problems that may arise due to limited server connectivity include. Firstly, if the server experiences downtime or is slow in responding, users may have difficulty carrying out transactions or may not even be able to access the system at all. This can disrupt operational efficiency and harm users who want to pay their vehicle tax. Second, delays in processing, limited server connectivity can cause delays in processing vehicle tax payments. If transactions cannot be processed quickly, this can lead to long queues and result in user dissatisfaction. Third, data loss, if server connectivity is suddenly lost, there is a risk of losing transaction data that is being processed. This can cause inaccuracies in recording tax payments and disrupt overall data integrity. Fourth, service instability, when the server cannot be accessed consistently, this can create an unstable user experience. Users may feel frustrated with the uncertainty in service availability and seek other alternatives to pay their vehicle taxes. If this is not handled quickly, the application will not be widely used by the public in paying motor vehicle tax.

Efforts made by UPTD SAMSAT Binjai City to overcome obstacles to the motor vehicle tax collection system through the E-samsat application Increase in the number of Apparatus Resources

Quality and competent human resources in their field are one of the important resources that government organizations must have. Human resources are the driving force of an organization which aims to improve its performance, so increasing its competence is important to support better organizational achievements. This is because organizational goals can be achieved or not, depending on the quality of the human resources that drive them.

Based on the research results, efforts to increase the number of human resources and increase their competency have been planned. Because human resources really determine the success of the performance of government organizations, the Binjai City Samsat UPT is also making efforts so that the management of the E-Samsat application can be used smoothly so that services in paying taxes motorized vehicles can be implemented efficiently,

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in this case of course the application manager needs resources who are competent in their field, especially the IT field.

Based on the results of observations made by researchers during field research, the Binjai City Samsat UPT has planned to increase human resource competency with the aim of being able to manage applications. E-Samsat quickly and can be accessed when paying motor vehicle tax, apart from increasing its competence, the Binjai City Samsat UPT will increase the number of resources to be able to run the E-Samsat program quickly so that the E-Samsat application can be managed well by the resources that have expertise in their field.

Basically, human resource development is very important in a government organization, where human resource development is one way to achieve the goals of the organization by improving the quality of existing human resources. One way to develop human resources that can be carried out by government organizations, especially UPT Samsat Kota Binjai, is by providing training to members and employees in increasing knowledge in the required fields and skills in work which will indirectly influence the programs implemented to become better .

Improved server connectivity on the E-Samsat application

Improved server connectivity in the application E-samsat aims to be able to run smoothly and quickly in the required processes. The E-sasmat application aims to make it easier for people to pay motor vehicle taxes and can be used wherever they are. Binjai City Samsat has currently implemented the E-samsat application in the motor vehicle tax collection system process, this is because technological advances have become a necessity for an organization to keep up with technological developments.

Based on the results research that efforts to increase connectivity on the application server will be made to improve it so that it can be used by the public quickly, although the effort has not yet been implemented, the researcher assesses that the improvement plan to improve the quality of service carried out by the Binjai City Samsat UPT is quite good, because the application system it is necessary to add power to the server so that connectivity to the application can run as it should. The E-Samsat application must be able to be used smoothly and have a supporting system because in general E-Samsat is a government innovation to make it easier for people without having to go through a lengthy payment process at the Samsat Office, from the filing process, queuing to payment.

CONCLUSION

Based on the results of the research and discussion, the researcher reached the following conclusion: Implementation of e-government in the online motor vehicle tax collection system (e-samsat) at the Binjai City Samsat UPTD. In terms of interpretation and organization indicators, implementation of the motor vehicle tax collection system is still not optimal. Meanwhile, the only indicator that shows that the implementation of the motor vehicle tax collection system through the E-Samsat application is quite good is the implementation indicator. The inhibiting factor in the motor vehicle tax collection system through the E-Samsat application is the limited quality of human resources, this is proven based on the number of employees and also a lack of understanding regarding the method of paying motor

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vehicle tax via the E-samsat application. Then there is still a lack of effective server connectivity in the E-Samsat application so that problems often occur with the application, one of which is an error in the system when using the motor vehicle tax payment process. Efforts made by UPTD SAMSAT Binjai City to overcome obstacles to the motor vehicle tax collection system through the E application -Samsat, namely: Adding apparatus resources and increasing their competence in the IT field with the aim of the E-Samsat application being well managed so that more people can make motor vehicle tax payments through the application. Increasing server connectivity in the E-Samsat application which aims to be able to increasing the power of the system to run smoothly when used by the public, so that the service process becomes faster.

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