

ABSTRAK

Penelitian ini mengkaji implementasi sistem Samsat Keliling dalam meningkatkan Pendapatan Asli Daerah (PAD) melalui optimalisasi penerimaan Pajak Kendaraan Bermotor (PKB) di UPT Samsat Pangkalan Berendan. Samsat Keliling dihadirkan sebagai layanan jemput bola untuk mempermudah masyarakat di wilayah dengan akses terbatas, namun pelaksanaannya masih menghadapi berbagai persoalan dari aspek komunikasi, sumber daya, disposisi, dan struktur birokrasi. Penelitian menggunakan metode kualitatif deskriptif dengan teknik observasi, wawancara, dan dokumentasi, serta dianalisis melalui teori implementasi kebijakan George C. Edward III. Hasil penelitian menunjukkan bahwa implementasi Samsat Keliling telah berjalan namun belum optimal. Dari sisi komunikasi, sosialisasi telah dilakukan melalui media massa, media sosial, dan Program Mandiri Ketuk Pintu (PMKP), tetapi pemahaman masyarakat masih belum merata terutama di wilayah pedesaan. Dari sisi sumber daya, keterbatasan personel, sarana prasarana, dan titik lokasi pelayanan menyebabkan jangkauan layanan belum optimal. Dari sisi disposisi, pelaksana menunjukkan komitmen kuat meski menghadapi tantangan geografis dan lapangan yang dinamis. Dari sisi struktur birokrasi, koordinasi antarunit telah berjalan sesuai prosedur, namun keterbatasan kapasitas SDM pada beban kerja tinggi masih menjadi hambatan. Meskipun memberikan dampak positif terhadap kemudahan akses pembayaran PKB dan penerimaan PAD, implementasi ini masih menghadapi tantangan berupa rendahnya kepatuhan sebagian wajib pajak dan belum meratanya pemahaman masyarakat. Oleh karena itu, penguatan strategi komunikasi, peningkatan kapasitas sumber daya, dan perluasan jangkauan layanan menjadi rekomendasi strategis untuk mengoptimalkan implementasi Samsat Keliling dalam mendukung peningkatan PAD.

Kata Kunci: Implementasi Kebijakan, Samsat Keliling, Pajak Kendaraan Bermotor, Pendapatan Asli Daerah.

ABSTRACT

This study examines the implementation of the Mobile Samsat (Samsat Keliling) system in increasing Local Own-Source Revenue (Pendapatan Asli Daerah/PAD) through the optimization of Motor Vehicle Tax (Pajak Kendaraan Bermotor/PKB) collection at UPT Samsat Pangkalan Berandan. Samsat Keliling was introduced as a proactive, door-to-door service designed to make tax payment easier for communities in areas with limited access to the main Samsat office. However, its implementation still faces various challenges related to communication, resources, disposition, and bureaucratic structure. This study employs a descriptive qualitative method with data collection techniques including observation, interviews, and documentation, analyzed using George C. Edward III's policy implementation theory. The results indicate that the implementation of Samsat Keliling has been carried out but has not yet reached its full potential. In terms of communication, socialization has been conducted through mass media, social media, and the Independent Door-Knocking Program (Program Mandiri Ketuk Pintu/PMKP); however, public understanding of the service remains uneven, particularly in rural areas. In terms of resources, limitations in personnel, facilities and infrastructure, and service locations have resulted in the service's reach not being fully optimal. In terms of disposition, implementers have demonstrated strong commitment despite facing geographic challenges and dynamic field conditions. In terms of bureaucratic structure, coordination among units has been carried out in accordance with established procedures, although limited human resource capacity during periods of high workload remains an obstacle. Although the implementation of Samsat Keliling has had a positive impact by improving ease of access to PKB payments and contributing to the optimization of PAD revenue, several challenges remain, particularly regarding the low compliance of some taxpayers and the uneven public understanding of the service. Therefore, strengthening communication strategies, enhancing resource capacity, and expanding service coverage are recommended as strategic measures to optimize the implementation of Samsat Keliling in support of increasing PAD.

Keywords: *Policy Implementation, Mobile Samsat, Motor Vehicle Tax, Regional Original Revenue.*