

Development of Excellent Public Services in one Roof System Administration office of East Java

Budi Rianto, M.Si

Social and Political Sciences, Faculty of Hang Tuah, University, Surabaya,
INDONESIA.

ABSTRACT

This research was intended to find out a model of Excellent Public Service in Samsat of East Java (Samsat). The role to carry out the public service for the people paying the automotive taxes is considered very important as Samsat is frontline institution. This research also aimed to describe, analyze, and interpret implementation of public service in Samsat Office of South Surabaya in giving arrangement service of automotive Tax, automotive Rename Tax, Proof Letter of automotive Number, and Fund Duty Contribution of Traffic Accident at Street.

In order to realize the "good governance", excellent service of Samsat was seriously obliged to be improved, especially related with its capacity and the standardized development model to serve the public. Besides, Samsat is considered as a public service provider producing not only goods but also services, and also the improvement of this kind of institution is more complicated than that of another type of organization.

The result of the research indicated that, by the application of information technology, the model of a standardized automotive-tax-payment system was easy to implement, save time, and increase the rate of satisfaction of the public. Samsat Manyar, through its drive thru service, has implemented and proven the advantages of the standardized system to carry out the Excellent Public Service. Based on the successes, it is considerable to promote the standardized system as a regulation.

Finally, this research is expected to encourage other deeper researches especially about standardization of excellence service quality of public sector at front-line bureaucracy whose results are directly perceived by people. Some existing discretion possibilities on officials in-practice can be decreased as minimal as possible from the noble aim of public service, to drum up people, nation, and mother country.

Keywords: Excellent, Public, Service, Samsat, East Java.

INTRODUCTION

Reform in Indonesia (Ceiden & Siedentop, 1982) as the accumulated demands on the improvement of the bureaucratic performance. Although the desire to provide better service to the public was started from the emphasis on the autonomy of the district/city, and then Act No. 5 of 1974 was considered ineffective to establish good governance and could not respond to the development of society in the era of globalization. Rudini, the minister of internal affairs at that time, proposed the possibility of the abolition of the autonomy of the regional House of Representatives Level 1, but it should be extended to the local government Level II alone. In line with the proposal, Prof. Selosumardjan also suggested: "that the provinces become only the administrative regions, not the autonomous ones. Thus, the autonomy of the

regional House of Representatives should be eliminated. In fact, it must be placed in the local government Level II (Dati II), and in the villages" (Soedarsono, Surya, 2/ 4-1990).

The reform process and the enactment of Act no. 22 of 1999 were the most urgent things to be done since they were able to reduce the big gap and contrast between the central and local governments. Revitalizing the Public Service Management in the local governments was highly expected to catch up the development and administration of the central government. It resulted in strategic things in the regions concerning with the population distribution, the human resource development, the increasing rate of the employment, the equitable results of the development, the democratization atmosphere, and others.

Some efforts to improve the condition have been done, for example: the Instruction of the Governor of East Java no. 12/1998 on the Improvement of the Quality of Public Services of the Government Agencies which strongly confirms that the quality of the service of the local government officials in providing some services to the people still needs to be improved and enhanced.

The purpose of this study was to determine the extent of repositioning on the vision and mission of public service performed in the post-reform era, how the standardization efforts undertaken by the bureaucratic institutions, as well as how the implementation of public service Standardization in SAMSAT Surabaya so as to demonstrate the more qualified performance as the award has been obtained for the excellent service to the public.

METHODS

Qualitative approach was applied in this study (Guba & Lincoln, 1989) with the intention of assessing the situation and the object. Besides, it is considered more suitable to be applied than a quantitative one which is more structured. The type of design on the *naturalistic* approach in general is relatively more flexible in capturing and defining the research variables.

Population & Samples

The population of the study was SAMSAT, East Java, consisting of three areas. They were SAMSAT offices of Surabaya, Jember and Trenggalek. The samples were taken through the officials involved in the service, some people using the services, and other community groups, either directly or indirectly involved in the service process. Various elements were taken and used as the samples of the study due to the implementation of the principle of Triangulation data to obtain some objective descriptions of the data obtained in the field.

Data Collection

Survey method was applied in the study to collect the data by using the research instruments consisted of (i) *questionnaire* (ii) *in-depth interview*, and (iii) *observation*. In addition, the researcher also collected some secondary supporting data related to the problems observed from the related offices of Sub-local Samsat, the Central Bureau of Statistics Surabaya, Provincial Revenue, Local Revenue Surabaya and so on.

Data analysis

The analysis technique implemented in this research was the analysis of an interactive model, developed by Miles and Huberman (1984), consisting of three (3) components of analysis,

namely: (i) data reduction, (ii) data presentation, and (iii) conclusion. Data reduction was the first step of analysis to find the most relevant data to the research problems. The data was then displayed in tabular formats indicating the frequency distribution so that they could be easily understood, and analyzed based on the relevant social theories.

LITERATURE

Revitalization of public service management highly involves the decentralization of the public service management as mandated by Act No. 22 of 1999. It is the embodiment of the demands of "good governance" in the democratization of governance in all areas where people are given a place of honor, as a key element, and "they must be served by the government bureaucracy". (Denhardt, Janet V. & Denhardt, Robert B. 2003).

Various details about the establishment of the standards in order to provide good quality care for people who use the service of the "service providers" from either the public or private sectors of organizations are as follows:

Ideal, Easily Achieved and Minimum Standards

Charlotte Williamson (1992) said that: "to provide measurable standards for the aspects inside the service in order to satisfy every need and wish of consumers and professionals, it takes a sufficient synergy to carry out these services." In an organization, especially an organization with its traditional hierarchy, the understanding of the quality of the running policies is important, because in its operation, the organization requires a belief among its members and intensive communication between the managers and staff resulting in the excellent performance in the duties.

Standards, Insurance, Charters and Declaration (Charters and Promises)

"Charter" has a very broad meaning. It can express the fundamental principles although it is not accompanied by a detailed discussion. While "Promises" is more specific because it deals directly with the essential services which must be provided. Both, however, are oriented to provide the service, without any real acceptance of service by the public, or any formal requirement for such compensation for those who break them. The power of the "Charter and Promises" is the emergence of the people's commitment to implement the contents of the "Charter and Promises". According to Stewart (1994), Promises greatly depend on the organization's accountability to the public, whether the running public service wins the public trust or not.

The local and national standards; Standards and Standardization

National standards can be done in two ways: through legislation or the adoption of standards, such as those conducted by the British Standards Institute or any other competent authority. However, each standard is not always suitable for all conditions, so that a model for specific services should be prepared so that it can be applied to certain environmental conditions. Local standards can be applied in the improvement of the standards of the service adjusted its relevance to the facts found in the organization.

RESULTS AND DISCUSSION

Results

Characteristics of Research Sites

Talking about the office of Samsat Surabaya cannot be separated from its central organization, in particular the Revenue Service/Agency of East Java. It was originally established by the Decree of the Governor of East Java on November 28, 1960, Number: P/361/A/Drh. The embryo was then developed and upgraded to the Regional Tax Office of East Java, located at Jl. Karet No. 90, Surabaya.

The initial activities in Regional Tax Office of East Java were carried out in 1962, based on the East Java Governor Decree Number: Des/451/G/28/Drh dated March 28, 1962 which was then refined through the East Java Governor Decree Number: Des/ 1205/G/110/Drh dated September 26, 1962. Then the Regional Tax Office of East Java was declared effectively valid on October 1, 1962, and the date is celebrated as the anniversary of the Regional Tax Office of East Java.

The Procedures of Service Processes of SAMSAT links in Surabaya and in other three offices have been implemented under the Joint Implementation Guidelines of Directorate of Traffic (Dirlantas) of East Java, Revenue Agency and Jasa Raharja No. B/11770/X /2004/ Ditlantas, Number: 970/155/ SK/101.21/2004, and No. P/05/2004. The policy was an effort to provide an excellent standard of service for the customers. East Java Provincial Government on October 7, 2004 has issued a policy to regulate the links in the three offices of Samsat in Surabaya and it was effective on October 11, 2004. The issuance of the official letter on October 14, 2004, No. 970/8176/101.21/2004 regarding the Implementation of the Guidelines for Determination, Payment and Remittance of PKB in the service process of SAMSAT Link Surabaya was confirmed.

The Location of Samsat Office and UPTD Coordinator.

Geographically, the location of the three districts studied were as follows:

- a. Samsat office in the city of Surabaya.
- b. Samsat office in the town of Jember.
- c. Samsat office in the town of Trenggalek.

Since the implementation of link service procedures for PKB and BBNKB in Surabaya, the domicile of the residents is not overly influenced by the geographical location of the three Samsat Offices. The people can go to one of them, which they think it is accessed more easily, to manage the PKB and BBNKB accordance with their wishes.

Targeted Standards and Cash Revenues From Motor Vehicles

In 2012 the expected target of the motor vehicle tax of East Java was Rp 825,000,000,000.00 and the revenue target for the Cost of Change on Motor Vehicle Owner (BBNKB) was Rp 920,000,000,000.00. The improvement of the service resulted in significant increase – more than 100%. The total amount was Rp. 946,484,147,791.00 (114.73%) for PKB and Rp 1,223,676,995,181.00 (133.01%).

Based on the achievement of 2012, in 2013, Dipenda (Revenue Office) of East Java province increased the target of Rp 940,000,000,000.00 for PKB and Rp 965,000,000,000.00 BBNKB. The standard targets and realization are shown in Table 1 as follows:

Tabel 1. Target and realization of cash revenue from motor vehicle in east java province budgetary years of 2012 and 2013

No.	Kinds of Levy	Budgetary Year 2012		Budgetary Year 2013	
		Target	Realization	%	
1	2	3	4	5	6
1.	PKB	Rp 825,000,000,000.00	Rp 946,484,147,791.00	114.73	Rp 940,000,000,000.00
2.	BBNKB	Rp 920,000,000,000.00	Rp1,223,676,995,181.00	133.01	Rp 965,000,000,000.00
	Total	Rp1,745,000,000,000.00	Rp2,170,161,142,872.00	123.87	Rp2,229,500,000,000.00

Source: Dipenda East Java Province, 2013.

Standard of Tax Objects Served in Samsat.

The tax Objects under the duty and authority of the Samsat Offices of East Java and Surabaya include various types of vehicles such as Sedan, Jeep, station wagon and the like, Bus and Mini Bus, Pickup Truck and the like, Motorcycles and the heavy duty equipment. In 2004 for the total number of the tax object of motor vehicles of East Java is shown in Table 2 as follows:

Tabel 2. Recapitulation Of Tax Object Data Types Of Motor Vehicles And License Plates Year 2012

No.	Types of motor vehicle	License plate		Amount
		Black	Yellow	
1	2	3	4	5
1	Sedan and the like	113,300	5,751	119,051
2	Jeep	65,299	-	65,299
3	Station Wagon and the like	331,299	26,645	357,944
4	Bus and mini bus	2,960	10,848	13,808
5	Truck, Pickup and the like	250,463	31,360	281,823
6	Motorcycle	4,450,938	-	4,450,938
7	Heavy Duty Equipment	407	-	407
	Total	5,214,666	74,604	5,289,270

Source: Dipenda East Java Province, 2013.

In the area of East Java the number of motor vehicles as the tax objects always shows a significant increase every year. Surabaya has the highest increase of all urban areas. The condition results in the workload of Samsat offices in East Java. The capacity to serve the taxpayers must be well prepared. On the other hand, it also means that the government

revenue from the tax objects also rises. Consequently, the capacity of services must be developed and improved by the Revenue Office of East Java Province. Despite the financial crisis in Indonesia from 2005 to 2012, the number of motor vehicles in East Java continued rising. Table 3 below describes it.

Table 3: Recapitulation Of Tax Object Data Motor Vehicles Fiscal Years From 2005 To 2012

No	Fiscal Year	2 Wheels		4 Wheels		Amount
		Unit	%	Unit	%	
1	2	3	4	5	6	7
1	2005	2,176,440	80.85	515,667	19.15	2,692,107
2	2006	2,441,405	80.69	584,073	19.31	3,025,478
3	2007	2,614,789	80.74	623,915	19.26	3,238,704
4	2008	2,721,489	79.95	682,229	20.05	3,403,718
5	2009	3,047,723	81.33	699,743	18.67	3,747,466
6	2010	3,463,601	82.33	743,351	17.67	4,206,952
7	2011	3,893,471	83.20	786,592	16.80	4,680,063
8	2012	4,450,938	84.14	838,788	15.85	5,289,726

Source: Dipenda East Java Province, 2013.

Standard of Service Requirements for Motor Vehicle in Samsat.

Revenue Office (Dipenda) of East Java Province has provided open information on the requirements of service related to the tax objects served in Samsat offices. The openness on the various requirements clearly leads to the better information for the people as the taxpayers to fulfill and pay the tax. Clarity of information can certainly make the taxpayers of the motor vehicles convenient with the services provided. Providing the people with clear information results in some implications such as: People Empowerment, Improvement of the consumer rights. Proving the existence of the consistency of the institution in the delivery of the services to the people, the Establishment of the Standards, Measurement and Regulation of the Service of some types of motor vehicles, and Clarity in the restrictions or provisions for the personnel of Samsat offices in the services, for example: Registration for a New Vehicle must fulfill the following requirements:

- 1) Fill out the form of SPPKB
- 2) Legitimate identity of the owners
- 3) Invoice
- 4) Certificate of type test, proof of passing the type test or book of passing the periodic tests, Certificate of NIK (VIN) and sign of type registration.

- 5) A motor vehicle changing its form must attach a letter from the the licensed car-assembly-line factory.
- 6) Certificate of public transport for motor vehicles fulfilling the requirements.
- 7) Proof of physical examination of a motor vehicle. (Revenue Office of East Java, 2005).

Friendly Customer Care (friendly user)

All the three Service Offices of Samsat have been integrated by *link of Wave Lan*. The system and procedures of reporting and remittance through Samsat link have been regulated based on the Implementation Guidelines of Dirlantas, Dipenda (Regional Revenue Office) and Jasa Raharja No. B/ 11770 / X/2004/ Ditlantas, No.: 970/155/SK/101.21/2004 and No.: P/05/2004 on Procedures of Service Process of SAMSAT links in Surabaya and Letter of the Department on October 14, 2004, no.: 970/8176/101.21/2004 concerning the Implementation of the Guidelines for the Determination of payment and handover of PKB in the service process samsat Link Surabaya.

Through the link of care system, the owners of the motor vehicles can call or simply send SMS to Samsat Call Center via their mobile phones to obtain some information about the cost to process the validity period of the vehicle license number, the cost to change the name, and to renew the vehicle registration etc.

PKB AND BBNKB INFORMATION SERVICES by SMS. Send SMS to Number: 7070. Type: JATIM <space> <license number of vehicles>

Example: JATIM L1162 FA

For IM3 number: 3970 and for Lippotelecom number: 1800

Type SAMSAT <space> < license number of vehicles>

Example: SAMSAT L 995 FQ.

Source: Dipenda Prop. Jatim, 2007

Hello SAMSAT is also provided for the information about the payment of motor vehicles tax (PKB) and the Cost of changing the owner's name of the Vehicle (BBNKB):

"Hello, SAMSAT

You need information about the services of the payment of the vehicle tax (PKB), the cost of changing the owner's name of the Vehicle (BBNKB), Jasa Raharja, or some requirements.

Contact: 08001202020. Toll Free for Surabaya area.

Source: Dipenda Prop. Jatim, 2013

The results of the openness of the Service Standards provided by the three Samsat offices of Surabaya led to the better achievement of these Service Providers and their customers' satisfaction. The serving time is faster because the service standards have been established and "link-systemized" (Duval, 2004). Automatically, the accuracy or austerity is always

involved in the procedures that the users must go through. The officials work effectively and efficiently.

DISCUSSION

General Service Standards of Samsat

Important aspect in the discussion that deserves some attention related to the service standards is the people as the service users of Samsat. The economic conditions and social-cultural background of the vehicle owners of Surabaya are relatively good. The vehicle owners as the customers are responsive to the link system of Samsat as the Service Providers. All of these contribute to the success of the implementation of the service standards.

Standards of Performance of the Officers

1) Organizational Structure-Based Performance Standards

The organizational structure of Dipenda with its spearheading organizations (Samsat offices) is based on the function approach (by function). It is consistent with the opinion Gaspearz (1997: 41) that the customer decision is reached when there are harmony and interaction to the aspects of the management responsibility, materials and personal resources, the organizational structure, and system quality.

2) Customers(Public) - Oriented Performance Standards.

- a) Based on the observation of the three SAMSAT Offices in East Java, it can be concluded that the construction of the office in such certain locations has been oriented to serve the people in all regions.
- b) The targeted income or revenue is based on the situation, the condition and the previous year's performance and achievement. The standardization of the performance and achievement has been prepared to reach certain gains of the institution for the coming years. The performance benchmark has been set by the institution to predict the coming revenue. These can be seen in the realization of the targets in 2012 and 2013 as listed in Table 1.
- c) PKB and BBNKP are tax revenue objects managed by the Samsat Offices. It indicates that the orientation of the operation is focused on taking care of PKB and BBNKB including : Sedan and similar types of vehicles, Jeep, station wagon and the like, Buses and Mini Bus, Pickup Truck and the like, Motorcycles and heavy duty equipment. Therefore, if there are types of vehicles beyond the standard set forth in the tax objects, they, of course, cannot be made the object of taxation that should be handled by the SAMSAT Office as listed in Table 1 and 2.
- d) Various necessary requirements related to types of vehicles are clearly and openly informed by Dipenda of East Java Province through the mass media, bulletin boards and the Internet. It is a form of standardization that SAMSAT Office certainly guarantees the public services. The people have a better understanding to all the service standards. It means that the link system implemented by Samsat is able to empower the service users, enhance their rights, show the consistency, speed, accuracy and quality of the services.

- e) Based on the observations of the link service system applied in the three SAMSAT Offices in Surabaya, the results indicated that the supporting information technology has made the implementation of the systemized procedures of the service standards and requirements easier, faster, more effective and efficient. Besides, the systemized procedures of all information related to the prevailing service standards have been confirmed and are easily accessed by the public service users of SAMSAT offices. Based on the interviews with the service users (the owners of PKB and BBNKB), they felt satisfied because they got the expected conveniences through the provided facilities to obtain any necessary information by sending SMS or dialing the call free telephone. (Dipenda Jatim, 2013)

CONCLUSION

1. In general the three SAMSAT Offices in the area of East Java have implemented the prevailing determined standards in the forms of regulations and guidelines. The application of the information technology in the link systems has strongly influenced in the improvement of the performance of the three Samsat offices. The service users can come to any Samsat offices they want to. They don't have to go to to a certain office to have the administrative process of their PKB and BBNKB. All of these have resulted in some conveniences for the service users. The procedures to follow are easier, faster and more punctilious.
2. Despite the same general standards of service for the motor vehicle owners, the three Samsat offices studied indicated the different performances due to the working facilities and information technology as well as the other various aspects.
3. The implementation of the information technology greatly affects the performance of the three Samsat offices of Surabaya. They can inform the wide range of service standards available which are easily accessible through the Internet, bulletin boards, and cellular phones. Precision, accuracy, consistency and public trust are the primary goals they can achieve.
4. The various aspects closely related to the implementation of the service standards in the Offices of Samsat are as follows:
 - a. The location of Samsat offices.
 - b. The operational targets determined by the central institution of Dipenda.
 - c. The obvious objects of work – PKB and BBNKP – as the tax revenue handled by the SAMSAT offices.
 - d. The necessary requirements related to the various types of vehicles openly informed by Dipenda of East Java Province.
5. The link service of the three Samsat offices in Surabaya is highly dependant on the information technology resulting in some conveniences. The information related to the standards, requirements, and procedures is easily accessed by the users.

SUGGESTIONS

1. The application of information technology with its link systems should be developed continuously so that it can cover all kinds of service. It is highly expected that the

information technology is also implemented in the working and coordination process among Samsat Offices, Dipenda, Directorate of Traffic (Dirlantas) and PT Jasa Raharja.

2. Aspects of morale, motivation and commitment of the officials and the working environment have a strong influence on the performance of Samsat offices. Similarly, the objective factors of the office atmosphere related to the condition of the office is very important to consider by the leaders and policy makers in the public service.
3. The delivery of public information should be consistent and the information technology applied should be familiar with the users and continuously developed.
4. The development of the standards should be oriented to the ones easily applied and accepted by the users of public service.
5. The development of the link system and the facilities must be the priority to maximize the performance of the officials in serving the people.

REFERANCE

- [1]. Ceiden E. Gerald dan Siedentopf Heinrich, Ed., (1982). *Strategis for Administrative Reform*. D.C. Health and Company, Canada.
- [2]. Ceiden, dalam Jabbra G dan Dwivedi, Joseph O.P., (1989). *Public Service Accountability*. Kumarian Press, Inc. United State of America
- [3]. Denhardt, J. V., & Denhardt, R. B. (2003). *The New Public Service, Serving, not Steering*, M.E. Sharpe, Armonk, New York, London, England.
- [4]. Dipenda, J. (2013). Annual Report Dipenda Jatim, East Java Propincial Government.
- [5]. Duval, E. (2004). *Learning Technology Standardization: Making Sense of it All*. Dept. Computerwetenschppen, Katholieke Universiteit Leuven Celestijnenlaan 200A, B-3001 Leuven, Belgium.
- [6]. Gaspersz, J. B. R. (1887). Management van Employability als Strategische Uitdaging Nijenrode View, September.
- [7]. Rianto, S. B. (1990). *Peletakan Otonomi di Dati II*, Harian Surya, 15, Nopember, Surabaya.
- [8]. Miles, M. B., & Huberman, A. M. (1984). *Qualitative Data Analysis: A Sourcebook of New Methods*. California; SAGE publications Inc.
- [9]. Lincoln, Y.S., & Egon, G. (1985). *Nturalistic Inquiry*, Sage Publication, London.
- [10]. Williamson, C. (1992). *Whose Standars: Consumer and Professional Standards in Health Care*, McGraw-Hill Education, USA.
- [11]. Stewart, C.J., et al. (1994). *Persuasion and Social Movements (3rd.ed)*. Prospect Heigths, Illinois: Waveland Press. Inc.