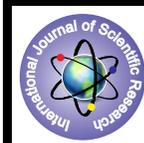


Model Development Standards in Public Service Akuntabilitas Samsat East Java



Management

KEYWORDS : models development, Excellent, Service, Public.

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ABSTRACT

This research intends to find out the model of Excellent Public Service In Samsat of East Java. Considering its role to serve the public service as front institution facing the people who need its service on otomotif taxes.

In order to realize "good governance" excellent service from this institution is very importen to improve its capacity to serve the public. Considered as a public service provider Samsat not only produce goods but also services to public, so standardization development model of this institution more complex than type of another organization.

The result of this research indicates that model of simple standardization will be easy to realize, obyektif target as the standard will be good to implemented, application of informasi teknologi very useful to implementation of standardization and well inform of customer of show that the drive thru service, make the public to be happy and trust to the samsat. Beside that technological application in public service, very important to realize exelent service as standard as the ruled.

1. INTRODUCTION.

Efforts to improve the performance of public services such as: "The instruction of the Governor of East Java no. 12/1998. (1) Improvement of Quality Improvement and Community Services Government Apparatus "; among others assert that the quality of service of local government officials in providing services to the community still needs to be improved and enhanced. The process of reform, and the enactment of Law no. 22, 1999, (2) the most urgent thing to be done is to reduce the contrast between central and local governments. Revitalization Development Management in the region to catch up with local governments to the central government, it would be strategic to the interests of the population, an increase in human resources in the area, and equitable development results, the increase in employment in the region, democratization and others..

The desire to provide better services to the community, can be seen from the efforts of autonomy laying emphasis on the district / city, as in the days of the New Order Act No. 5 of 1974. (3) deemed to be ineffective to establish good governance and to respond to the development of society in the era of globalization, and the world of free competition. Rudini Interior Minister at the time, suggested the possibility of the abolition of parliament I.dan level of autonomy put Dati II alone. In line with the proposal, Prof. Selosumardjan has also proposed: "that the province only be administrative areas, not autonomous. Thus, the level I need to be abolished parliament and autonomy placed in the second level, as well as rural areas in order to become autonomous "(Surya, 15/11-1990). (4)

The purpose of this study was to determine the extent of the repositioning of the vision and mission of the public service performed after the reform, how to standardize accountability efforts undertaken bureaucratic institutions, as well as how the implementation of the accountability standards of public service within the Samsat Surabaya and Malang City so as to demonstrate quality performance as awards that have been obtained in excellent service to the public..

II. METHODS.

This study used qualitative research types (Lincoln & Guba, 1989) (5) in order to assess the situation and get the inside of the object studied. Besides, this kind of research (qualitative) superior than quantitative approaches are more structured, because this type of design on the naturalistic approach in general relatively more freedom to capture and define research variables.

Population and Sample..

The population was Samsat East Java, by taking samples at three areas, namely: Office Samsat Surabaya, Jember and Terri, with most officials involved in implementing the service in Samsat. Data Collection In this research, data collection conducted by survey method and using research instruments consisted of (i) questionnaire (ii) depth interview (iii) of observation. In addition

researchers will also capture secondary data support related to problems studied such as the Office of the Sub-Local Samsat, Statistics Surabaya, Provincial Revenue, Revenue Surabaya and so on.

Data Analysis. Analytical techniques used in this research is the analysis of an interactive model as developed by Miles and Huberman (1984) (6), which consists of 3 (three) components of the analysis, namely (i) data reduction, (ii) presentation of data, and (iii) conclusion. Data reduction is the first step of analysis to find the data most relevant to the research problems. The data is then displayed in a tabular format patterned frequency distribution in order to be easily understood which will then be analyzed by social theories relevant.

III. RESULTS AND DISCUSSION

Result

With initial East Java Regional Tax Office carried out in 1962, by the East Java Governor Decree No. Des/451/G/28/Drh dated March 28, 1962, which is then refined through the East Java Governor Decree No. Des/1205 / G/110/Drh dated 26 September 1962 in East Java Regional Tax Office has been declared valid on dated October 1, 1962, the enactment date is later commemorated as the anniversary of the East Java Regional Tax Office. According to the Joint Guidelines Dirlantas Java, Revenue and Services Prog No. B/11770/X/2004/Dit-lantas, No. 970/155/SK/101.21/2004, P/05/2004 Number of Services Process Procedure Samsat Link in Surabaya service has been implemented as a link among the three Samsat in the city. This policy is carried out in an effort to provide services to the standard of service that is accountable to the public, the East Java Provincial Government on October 7, 2004 has been a policy of the ministry for the third link in the whole office Samsat Surabaya as well as several cities, including the city of Malang in East Java and started into effect on October 11, 2004. That was then confirmed by the issuance of Letter of Agency On 14 Okotber 2004, No. 970/8176/101.21/2004 concerning Determination Guidelines, Payment and Deposit Agreement on the service process Samsat Link Surabaya. Implementation services in the link, actually marked the start of operation of the Office of the Joint Samsat C Kenjeran Surabaya, on October 7, 2004. With service through the link, meaning has changed the pattern of previous public service, which is only based on residence alone, but has become less dependent on the domicile of the taxpayer motor vehicles are serviced. Among the three Samsat office in Surabaya, the most special is about shared office Samsat B Ketintang Surabaya, with the Office of Surabaya Ketintang Samsat B is known as Samsat Ketintang, because of its success in achieving the first place in the field of public service. The awards were obtained in the form: "Citra Prime Services President Megawati on December 19, 2002 at Istana Bung Karno Jakarta, in conjunction with the anniversary year of 2002 Korpri to 31" (Dinas Infokom, 2005) (7), Third Samsat office, as the Dipenda Provincial Coordination section for the region and the unity of Surabaya East Java Provincial Revenue Office under

the authority of the development of performance and responsibility Revenue Service, East Java Province. The rationale for the preparation of the organization in the Dipenda in the East Java is based on the activities of the office function as Regional Revenue Office of East Java, the emphasis on policy areas of Revenue. Samsat Office which is an integrated service agency under the auspices of three institutions, namely, the Regional Directorate of Traffic Police in East Java, PT. Jasa Raharja and Dipenda East Java Province. In an effort to increase its service to the community can not be separated from the guidance and standards prescribed by Dipenda East Java Province. The coaching, has provided tangible results in providing excellent service in the office Samsat B in particular. And success in implementing excellent service as a link between the three offices Samsat, has provided convenience to the public in obtaining services in

the payment of taxes on motor vehicles owned.. As well as the standard Target Actual Cash Receipts of Motor Vehicles. In 2006 the expected target object from the tax for motor vehicle Tax (PKB) was Rp. 825,000,000,000.00, for motor vehicles throughout the province of East Java, while the revenue target of Motor Vehicle Ownership Costs (BBNKB) was Rp. 920,000,000,000.00. The result is achieved as a result of an increase in environmental services organization in the Year 2006 for CLA is Rp. 946,484,147,791.00 or exceeded by 114.73%, while revenue from BBNKB Rp. 1,223,676,995,181.00 or exceeded up by 133.01%. For the year 2007 based on the success that has been obtained in 2004, the East Java Dipenda has raised its target, which is to PKB Rp. 940,000,000,000.00. - The BBNKB revenue target of Rp. 965,000,000,000.00. - As for the standard targets and realization of PKB and BBNKB can be seen in Table 1 as follows:

table 1

Target and Actual Cash Receipts Revenue Department Of Motor Vehicles East Java Province Fiscal Year 2006 and 2007					
NO.	TYPE OF LEVY	FISCAL YEAR 2005		FISCAL YEAR 2005	
		TARGET	REALISASI	%	
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
	NUMBER	Rp1,745,000,000,000.00	Rp2,170,161,142,872.00	123.87	Rp2,229,500,000,000.00

Sources: Prop Dipenda. Java, 2009.

Tax at the standard attractions Serve Samsat. Taxable income the duties and authority of the office in the East Java Samsat include various types of passenger cars, and the like, jeep, station wagon, and the like. Bus and mini bus, pickup trucks and the like, motorcycles and heavy equipment. In 2007 for the whole of East Java, and the results of the withdrawal of the tax object, can proposed in Table 2 as follows:

table 2 : OBJECT DATA RECAPITULATION PERJENIS AND MOTOR VEHICLE TAX BASE PLATE OF 2007.

NO	TYPE OF VEHICLE	PLATE NUMBER OF BASIC		NUMBER
		BLACK	YELLOW	
1	2	3	4	5
1	Sedan and similar	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	Buses and mini buses	2,960	10,848	13,808
5	Truck, Pickup dan sejenisnya	250,463	31,360	281,823
6	Motorcycle	4,450,938	-	4,450,938
7	Equipment	407	-	407
	NUMBER	5,214,666	74,604	5,289,270

Sources: Prop Dipenda. Java, 2009.

Despite the financial crisis, as the nations of Indonesia began in year 1997 to 2006, the increase in vehicle ownership in the Java community continues to rise. As for the increase in motor vehicle ownership c continuous an be seen in Table 3 below:

table 3 RECAPITULATION MOTOR VEHICLE TAX DATA OBJECT IN FISCAL 2000 S/D 2007. Sources: Prop Dipenda. Java, 2009.

Standard Motor Vehicle Service Requirements in Samsat..Dipenda East Java in providing services to office duties Samsat has provided information requirements be open to the entire object of tax to be served by the Samsat question. Openness is clearly provide better information to the public about the various re-

quirements that must be met by the tax object to the taxes that would be paid on such Samsat Office. Clarity of information can certainly make it easy for taxpayers motor vehicle, which will use the services provided by office Samsat Surabaya. With clear information said the other hand this has implications for: Community empowerment, improve consumer rights (motor vehicle taxpayers who use services Samsat Office Surabaya), proves the consistency of the institution in the delivery of services to the community as a whole. The existence of service standards, measurement and regulation in the service of some type of object vehicles serviced. Provide a clear limit to these Terms or the office staff Samsat the services are delivered in the community. For example, for a New Vehicle Registration, must fulfill the following requirements: Fill out the form SPPKB., The identity of the rightful owners, Invoice. type test certificate, proof of graduation test type or book proof tested periodically, Certificate NIK (VIN), A motor vehicle shall attach to change the shape of the letter body of a car company that received a permit, The certificate for public transport vehicles that meet the requirements, Evidence of a physical examination of motor vehicles. (Dipenda East Java, 2005), So it is with many other services such as: "Motor vehicle registration Dump ex military / police, motor vehicle registration auction former state motor vehicle registration CD / CC by PP number 8 1957, registration of motor vehicles imported intact (CUBU), registration of motor vehicles to other international agencies based on Government Regulation No. 19 years 155, motor vehicle registration based on court decisions, legislation vehicle registration every year, after 5 years of vehicle registration renewal, vehicle registration transfer, registration of motor vehicles moved out of the area, the registration of motor vehicles moved from outside the area, motor vehicle registration changed addresses within the working area Samsat Similarly, vehicle registration motorized fox form, motor vehicle registration change machine, motor vehicle registration change colors, motor vehicle registration registration damaged / missing, registration change the number of vehicles, registration vehicles with special requirements, vehicle registration exchange names on the basis of grant / heritage, vehicle registration motorized former CD/ CC by PP no.8 1957 and former international bodies by Regulation no. 9 In 1955, ex-cab vehicle registration, the registration letter of trial vehicles, vehicle license registration special/confidential. With the standard conditions that have been open to the public informed, either through the medium of billboards, the Internet and media information etc., that are easily accessible by the public. It has facilities such as community service users Samsat in East Java to manage the interests of motor vehicle tax payments and issuance of letters or other purposes relating to motor vehicles owned.

The friendly customer service at (Friendly user) Since all three services Services Office Samsat, the integrated link using Wave Lan among the three (3) such Samsat office. Linkage with the systems and procedures, reporting and remittance Samsat link has been governed by the joint implementation guidelines Dirlantas Java, Dipenda and Services Raharja number: B/11770/X/2004/ Ditlantas, nomor: 970/155/SK/101.21/2004 and number: P/05/2004 about the service process of protocols Samsat link in Surabaya and Office Letter dated 14 October 2004 numbers: 970/8176/101.21/2004 about setting guidelines, payment and remittance service processes Samsat PKB at Link. With care system in the link, for information services via mobile phone to the vehicle owners can easily obtain information about the amount of cost for the lifetime care of the vehicle number, the amount of cost under the name, amount of the cost of renewing vehicle registration etc.. Simply and send SMS as follows: PKB AND INFORMATION SERVICES BBNKB by SMS Send SMS to number: 7070 type JATIM <space> <no vehicle > Example: L1162 JATIM FA To IM3 using 3970 numbers and 1800 numbers for use Lippotelecom Type SAMSAT <space> <no vehicle > Example: SAMSAT 1995 FQ Sources: Prop Dipenda. Java, 2007 In addition, to obtain payment information on motor vehicle tax (PKB) and the cost of vehicle ownership (BBNKB), are also provided as follows SAMSAT Halo: Halo SAMSAT You need information about the payment service Motor Vehicle Tax (PKB), Bea bali vehicle ownership (BBNKB), Program services or registration requirements, Contact. Tel. 08001202020 For toll-free Surabaya Sources: Various facilities such information services, on the other hand has implications for the openness of the standard of care provided by the Java Samsat community use services such Samsat Office. So for the forces in the environment Samsat (Service Prodiver) has limited the apparatus of standard deviation measures which they must work. Both of the speed of service, conditions of service, accuracy in service and service hours should be given to the three service users Samsat the office.

Discussion

Good Customer Service in Public Sector Management is very important to meet with Customer Satisfaction Common, Flynn & Mellon: 1992:92). (8) General Service Standard Samsat Office Samsat spearheading service agreements and BBNKB public affairs, Samsat in East Java has implemented adequate information technology applications. Besides the three offices Samsat, was publicly perform community service in accordance with the standards set by the Provincial Government of East Java, especially East Java province dipenda. Another aspect that needs attention regarding the discussion on standardization of service in the community Samsat Java is related to the services provided by these Samsat. Socio-economic and cultural conditions of the people of Surabaya, which is responsive and background that vehicle owners have a cooperative relation between Samsat office as service provider of public services, and the owner of a motor vehicle as a consumer. Public Accountability is very closed with Performance Standards officers (Oliver & Drewry, 1996:1) (9). According with Jabbra & Dwivedi opinion (1989:1) (10), Public Accountability are also part of perspective of Performance Standards Development Organization Structure, based on the organizational structure of the organization spearheading Dipenda follows below (Samsat) is based on the approach of the function (by function). This is consistent with the opinion of Gaster (1995:41) (11) that met the customer's decision when there is harmony and interaction aspects of management responsibility, resource materials, and personal and organization structure and quality systems.

- 1) The performance-oriented standards (public) Customers.
- a) Based on the observations of the three office locations Samsat in East Java, it can be argued that the construction of office premises, it has been to serve oriented society whole region.
- b) Target working acceptance as a standard in the future, has been prepared based on the situation, conditions and working achievements in the previous year. This suggests that standardization using referenced achievement target performance has been used by the institution. So it can be used as performance standards Samsat office is concerned, for the development of performance the following year. This

can be seen in the realization of the target in 2006 and in 2007, as listed in Table 1, as mentioned above..

- c) Agreement and BBNKB tax revenue as objects handled by the Office Samsat showed that the orientation of arable or field office operations Samsat is just to deal with PKB and BBNKB object in question, for example: vehicle type sedan and the like, jeep, station Wagon and the like, Buses and Mini Bus, Pickup Truc and the like, bike motor and heavy equipment. Therefore, if there are other types of vehicles beyond the standard set out in the tax object, of course, can not be used as the object of the tax to be handled by the office Samsat intended as listed in table 2 and 3, based on the accumulated increase in the number of motor vehicles in question, on the other hand it can also be used as a study to determine the revenue target in the next knowledge..
- d) Many of the necessary requirements for various types of vehicles that are informed by Dipenda East Java, either openly through the media notice board and the internet is a form of standardization that allows Samsat office can provide certainty to the community. Various requirements as noted earlier shows that people can understand it better, to empower service users Samsat office, showing the consistency, speed, accuracy and quality of service to the community. This is in accordance with the opinion of Executive Agencies and the Citizen's Charter (Oliver & Drewry, 1996; 87) (9)
- e) The provision of a link between the three services Samsat office in East Java, the observation shows that with the support of information technology has provided convenience to the public knowledge of standards and requirements as well as the systems, procedures and timing services provided by third Samsat Office of East Java. Besides, with easy access to information, public service users said office, has been confirmed by many different systems of service standards procedures applicable in the Office Samsat. From interviews with service users such Samsat Office (the owner / caretaker and BBNKB PKB), they get the ease of information via SMS and toll-free telephone service provided by Dipenda about handling information and BBNKB PKB).

IV. CONCLUSION

1. Third Samsat offices in East Java, in general, has undertaken the task oriented on existing standards, either in the form of regulations, guidelines work. Improved performance of the three offices Samsat according to standards in public service, is strongly influenced by the application of information technology to link systems. This has given the users convenience and alternatives to choose among the three services office, which is more convenient, fast and accurate in providing family planning services and BBNKB administration..
2. Among the three offices studied, although possess the same general standards in the delivery of services to the community owners of motor vehicles, however, each showing a difference in performance in the delivery of service to the community. In addition, there is also influenced by the work facilities and information technology support as well as various other aspects of the public service administration.
3. A wide range of standard services that greatly affect the performance of the organization is the information technology support services that enable users of all three Office Samsat said Well Inform to various forms of service provided. Ease of access to good information through the mass media, internet bulletin boards and mobile phone media generally have been able to be accessed by the public owner of the motor vehicle in Surabaya alone, has enable has the precision, accuracy, consistency and confidence in the services provided by third Offices Samsat Java environment.
4. As an aspect that is closely linked to the implementation of standards in service performance Samsat Office, among others, the following:
 - a. Position work with community service users Samsat office..
 - b. Operational targets set by the parent agency Dipenda..
 - c. Objects are clearly the work of the CLA and tax revenue BBNKB as objects are handled by the Office Samsat.
 - d. Various requirements needed for various types of ve-

hicles that are informed by Dipenda East Java Province, openly.

5. Provision of services by third between link Samsat offices in East Java, showed that support information technology has provided convenience to the public knowledge of standards and requirements as well as the systems, procedures and timing of services provided by the three police Samsat Java.

Suggestion

1. Application of information technology systems that link, should continue to be developed is not limited to a particular service program, but also the performance and internal coordination Samsat institutions, both with Dipenda with Dirlantas well with PT. Jasa Raharja the shelter.
2. Aspects of morale, motivation and commitment of officers

and the work environment, have a strong influence on the performance Samsat. Similarly, the objective factor offices atmosphere of comfort is very important to be a concern for leaders and policy makers in the public service..

3. Development of public information on a consistent basis and use familiar technology the information that has been used by the general public, should be developed in accordance with the continuous development of existing technology..
4. Development standards and can be easily accepted by the public, need to be developed so that existing standards do not become a burden to the community in the management of a variety of issues related to public services.
5. For the development of the service system link, needs to be developed because it proved to have tremendous benefits for the community service and convenience to users apparatus implementing such services.

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