

Implementation of Public Service Reform in the Office of the Regional Revenue Agency of East Kalimantan Province

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Abstract

This study aims to analyze the implementation of public service reforms carried out at the Office of the Regional Revenue Agency of East Kalimantan Province. The results showed that public service reform in the perspective of human resource development was implemented through an internal approach with the methods of one-on-one training, on-the-job computer-based training, and formal group instruction as well as an external approach through participation in various courses and training, both organized by government agencies and professional institutions organized by the private sector. This human resource development perspective has an impact on improving the ability of employees, both in terms of knowledge, skills and attitudes in carrying out their duties and can improve the quality of human resources who have innovations for the challenges of future changes. The results also show that strengthening the organizational culture has succeeded in forming apparatus oriented to fundamental values that refer to professionalism, building cooperation through teams that will create harmony, harmony and balance so that harmonization will be formed in the work, which will ultimately achieve welfare for all employees and the community served. Other than that, another finding in this research is that public service reform has succeeded in exploring the values of democracy, citizens and the public interest, which in turn can create accountability and better service performance.

Keywords: *Public Service Reforms.*

INTRODUCTION

In today's rapidly changing world, the provision of public services plays an important role in ensuring the well-being and satisfaction of citizens. In response to changing public expectations and technological advances, many countries have adopted the concept of public service reform. Public service reform refers to a set of strategies that aim to improve service quality, increase accessibility, reduce costs, and increase ease of access for citizens.

Public service reform encompasses a wide range of initiatives that aim to change the way public services are delivered to citizens. Its main objectives include improving service quality by increasing responsiveness and efficiency in meeting people's needs; improving accessibility through equity and availability of services; reducing costs by eliminating unnecessary bureaucratic processes; and improving ease of access for citizens by simplifying procedures.

These objectives are important for effective public service delivery. By focusing on improving service quality, governments can ensure that citizens receive timely and efficient solutions to their problems. Accessibility is critical as it ensures that all individuals have an equal opportunity to benefit from government services regardless of their geographical location or socio-economic status. Streamlining bureaucratic processes not only reduces administrative burden but also increases transparency and accountability within public institutions.

Public Service Reform is an important agenda in government in many countries. It aims to improve the quality, efficiency and accessibility of public services to the community.

One of the main objectives of Public Service Reform is to increase public satisfaction with public services. This can be achieved through various means, including improving service quality, reducing waiting times, and encouraging public participation in the decision-making process. According to Prasetio, Djuwari, and Pradiptya (2019), public satisfaction is an important indicator of the success of any public service reform program. When

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citizens receive satisfactory services, they have a higher level of trust in the government and are more likely to actively participate in nation-building efforts.

Another important aspect of public service reform is improving efficiency and transparency. By streamlining bureaucratic processes, adopting digital solutions, and reducing corruption, public services can become more efficient and cost-effective. According to Datta and Paudel (2020), transparency in public service reform is essential to ensure accountability, eliminate corruption, and build trust between the government and citizens. When citizens can access information regarding public service delivery and resource allocation, they can hold the government accountable for its actions.

Public Service Reform also emphasizes human resource development in the public sector. By providing training and capacity building opportunities to civil servants, the government can improve their knowledge, skills and attitudes towards public service delivery. As noted by Kumar, Gupta, and Singh (2019), investments in human capital can result in improved public service outcomes such as reduced waiting times, reduced errors, and increased professionalism. These investments can contribute to public satisfaction with public services and strengthen the government's image.

East Kalimantan as one of the rapidly developing provinces, since the implementation of regional autonomy in early 2000, has implemented measures related to efforts to improve and develop the potential that exists in this area, especially the function of services to the community. The East Kalimantan Provincial Government continues to spur the growth of its development to improve the quality of life of the community so that development goals can be achieved effectively and efficiently.

Realizing the demands and expectations of the community to get good service, the East Kalimantan Provincial Government implemented a public service reform program at the Regional Revenue Agency of East Kalimantan Province.

Public service reform implemented at the Regional Revenue Agency of East Kalimantan Province is an effort to realize state administration that is able to support the smooth and integrated implementation of the tasks and functions of state governance and development, by practicing the principles of *good governance*. In addition, the public demands that the government pay serious attention to eradicating corrupt practices, collusion and nepotism, so as to create a clean government and be able to provide *public good and services* as expected by the community.

THEORETICAL FRAMEWORK

The theoretical framework underlying this research is organized on the basis of the *New Public Service (NPS)* theory proposed by Denhardt & Denhardt. In their book entitled *The New Public Service: Serving, Not Steering*, Denhardt & Denhardt (2007) say that there are 2 (two) important themes in the *New Public Service Paradigm* theory, namely advancing the dignity and value of public service and reaffirming that the values of democracy, citizenship and public interest as superior values in Public Administration. Therefore, the values of democracy, citizenship and service in the public interest must be seen as fundamental norms in the administration of public administration.

At the beginning of their article Denhardt & Denhardt (2007) said that "*Government shouldn't be run like a business; it should be run like a democracy*". Government (public administration) should not be run like a business. Running a government is like running a democracy. The government should not be run like a company but serve the people democratically, fairly, equitably, non-discriminately, honestly and accountably. Because for this paradigm; (1) the values of democracy, citizenship and public interest are the main foundation in the process of governance; (2) these values energize government employees or public servants in providing services to the public more fairly, evenly, honestly, and responsibly.

According to Yuliani (2007), *New Public Service* views the public as '*citizens*' who have the same public rights and obligations. Not only as a customer who is seen from his ability to buy or pay for products or services. Citizens are recipients and users of public services provided by the government and at the same time are also subjects of various public obligations such as complying with laws and regulations, paying taxes, defending the State,

and so on. *New Public Service* sees the public as citizens who have rights and obligations in the wider community. The element of coercion in complying with public obligations makes the relationship between the State and the public not voluntary. Therefore, state servants are not only responsive to "*customers*", but also focus on fulfilling public rights and efforts to build relationships of *trust and* collaboration with citizens.

Meanwhile, Wignjosoebroto (2005) says that in the *New Public Service* model, public services are based on democratic theory which teaches egalitarianism and equal rights among citizens, because basically the people are the highest holders of power. In this model, public interests are formulated as a result of dialogue from various values in society. The public interest is not formulated by the political elite as stated in the rules. The bureaucracy that provides public services must be accountable to society as a whole. The role of the government is to negotiate and explore the various interests of citizens and various community groups. In this model, public bureaucracies must not only be accountable to various legal rules, but must also be accountable to the values that exist in society, prevailing political norms, professional standards, and the interests of citizens. That is a series of ideal public service concepts today in the era of democracy.

Larasati (2005) says that the theoretical basis of ideal public services according to the *New Public Service* paradigm is that public services must be responsive to various interests and values. The task of the government is to negotiate and elaborate various interests among citizens and community groups. This implies that the character and values contained in the public service must contain preferences for values that exist in society. Because society is dynamic, the character of public services must also always change following the development of society.

In connection with the above, the new public service based on the conception of the *New Public Service Paradigm* must be non-discriminatory as the theoretical basis used, namely the theory of democracy which guarantees equality among citizens, without discriminating against citizens' origins, tribal, racial, ethnic, religious, and party backgrounds. This means that every citizen is treated equally when dealing with the public bureaucracy to receive services as long as the necessary conditions are met. The relationship that exists between public bureaucrats and citizens is an impersonal relationship that avoids nepotism and primordialism.

Meanwhile, in another section Larasati (2005) said that to create quality public services, it requires qualified Human Resources who are able to understand and operate a good service system. In addition, Human Resources who carry out service tasks must be able to understand the needs and desires of public service users.

In connection with the above, Rais and Flassy (2007) said that bureaucratic reform and public services are closely related to the strategy of developing the quality and competence of the bureaucratic apparatus. The bureaucratic HR development model aims to build motivation, professional abilities and competencies of bureaucratic HR that can improve bureaucratic performance.

In connection with the alignment of the objectives of bureaucratic reform with the development of bureaucratic human resources, according to Levine et al (in Agus Dwiyanto, 2002). put forward three concepts that can be used for HR development strategies, namely increasing the performance of public service organizations, which include *responsiveness*, *responsibility*, and *accountability*. Then added with *equity* (justice), service efficiency, simplicity, and openness which are made as indicators of the performance of the public service bureaucracy. And then, with the five competencies of the performance of the bureaucratic apparatus mentioned above, the quality of public services will improve.

Public service reform aims to improve the quality of public services. One factor that rarely gets attention in public service reform is the bureaucratic organizational culture. The paternalistic bureaucratic organizational culture that still dominates the bureaucracy in Indonesia has created a superior-subordinate relationship such as *patron-clients*. The nature of the relationship implies that the patron or father has the obligation to protect and fulfill the needs of the *clients* or children. Meanwhile, *clients* or children are obliged to be loyal and maintain the good name of the patron/father. The *patron-clients* relationship has the consequence that if there is a mistake, then they cover each other's mistakes. (Larasati, 2005).

In the context of government organizations with bureaucratic characteristics, according to Dwiyanto (2002), strengthening organizational culture is a demand for change values (democracy, transparency, etc.) and the

internal ability of the organization (bureaucracy) to adopt these values to strengthen the behavior of organizational members (bureaucracy). The pattern of organizational culture formation can run linearly with the bureaucratic human resource development model. Both of these are variables that can strengthen bureaucratic behavior.

Meanwhile, according to Denhardt and Denhardt (2007) that to improve the quality of public services, it requires the courage of the government (bureaucracy) to make a paradigm shift in public services implemented in public service policies. However, Dwiyanto (2006; 98) asserts that changes in public service policy will not be realized if there is no commitment and vision of change from the leadership of the organization (bureaucracy).

Organizational culture is the values or beliefs that grow and develop in the organization that serve as the basis for individual behavior. O'Reilly, et.al., (1991) stated that individual behavior is a function of (determined by) the interaction between personal attributes and situational attributes. Therefore, Lok and Crawford (2004) stated that organizational culture can influence how a person sets personal and professional goals, performs tasks and uses resources in achieving them (Kadir, 2005).

From the description above, a red thread can be taken that *behavior* is part of a culture related to performance, this is certainly very logical because by behaving a person will be able to get what is desired and what is expected. So *behavior* is a real action taken by someone to get what is expected. In an organization, of course, there are many factors that influence a person to achieve predetermined goals, while the course of an organization or company is certainly colored by the behavior of individuals who feel an interest in their respective groups. The behavior of individuals in the organization certainly greatly affects the organization both directly and indirectly, this is due to the different abilities of individuals in dealing with their tasks or activities.

Behavior will arise or arise due to influences or stimuli from the existing environment (both internal and external), as well as individuals behaving because of a series of needs. Internally, in public service organizations (bureaucracy) the formation of bureaucratic behavior is strongly influenced by leadership variables, vision, mission, and policy (policy) of the organization. Every human being or person always considers his behavior towards everything that is desired so that it can be achieved without causing conflict both individually and in groups, so that performance can be achieved as desired.

Meanwhile, the quality of public services is something that is considered very important, both for the employees themselves, institutions, and the people who need these services. Excellent service is a service in the public sector that is oriented towards customer satisfaction, in this case the general public who need services from a government institution in accordance with their respective fields of work. Optimizing the implementation of new services can be carried out if the institution has employees who have the knowledge and commitment to make positive bureaucratic behavior changes, adequate skills and experience in their field of work and are well aware that they work to provide maximum service to the general public.

Based on the descriptions as described on the previous page, the research framework can be described as follows:

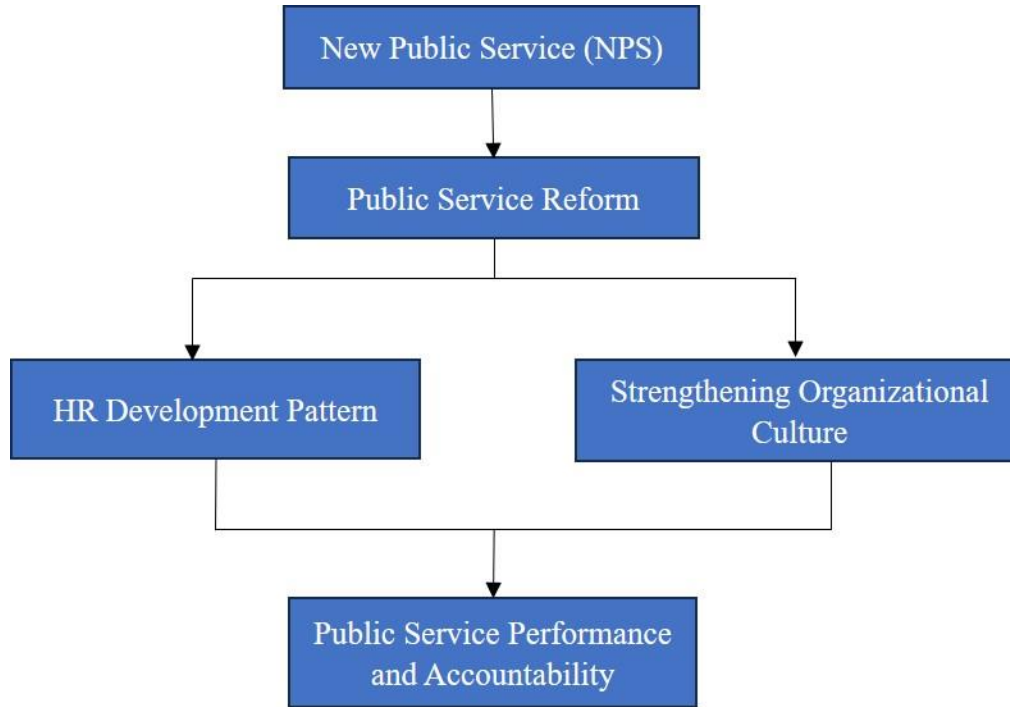


Figure-1 Framework of Thought

RESEARCH RESULTS

The findings obtained by researchers in research activities provide the fact that public service reforms carried out at the Regional Revenue Agency throughout East Kalimantan include mobile Samsat services, Samsat Drive Thru, Samsat Payment Point, Samsat Online, Samsat Jelajah and Samsat Delivery Order. Of the 6 (six) types of services resulting from these public service reforms, there are two types of services that provide very broad accessibility to all levels of society, namely Samsat Payment Point services located in remote sub-district capital areas and Samsat Jelajah which are tasked with providing services to communities in remote areas and difficult to reach by transportation facilities and infrastructure. With these two types of services, the accessibility of services provided becomes wider and people who have not or are difficult to reach due to geographical factors can fulfill their obligations in paying motor vehicle taxes.

From the results of field research, it was also found that public service reform was carried out by developing human resources.

Human resource development is a very strategic activity for an organization, because the most important investment for an organization is how the organization implements its human resource development program. With the development of human resources, the organization will have quality and qualified human resource assets that are expected to be able to answer the challenges of changes that continue to occur, especially changes in the field of science and technology that are increasingly rapid.

In this study, it was found that human resource development carried out at the Regional Revenue Agency of East Kalimantan Province through 2 (two) approaches, namely internal approaches and external approaches.

Human resource development that refers to the internal approach focuses mainly on **one-on-one training, on-the-job computer-based training, and formal group instruction**. With this pattern, it is expected that all existing employees can develop their abilities, both in terms of knowledge, skills and attitudes in carrying out their duties.

One-on-one training is carried out by placing less skilled and inexperienced employees under the instruction of more skilled and experienced employees. This approach is used when new employees are recruited or to prepare replacements for retiring employees.

Given that the work tasks at the Regional Revenue Agency are computer-based, the *on-the-job computer-based training* method is one of the methods used in the human resource development program. Here employees are given training in order to have skills in operating all computer applications used by the Regional Revenue Agency of East Kalimantan Province. Application designers and developers continuously provide training if there are updates in the computer applications used.

Meanwhile, human resource development that refers to the *formal group instruction* pattern focuses mainly on how to build good and solid teamwork among personnel through discussion activities, *brain storming*, role playing, simulations, and instructions given by the leadership.

In addition to the internal approach, human resource development at the Regional Revenue Agency of East Kalimantan Province is also carried out through an external approach. In this approach, employees are involved in various courses and trainings organized by government institutions and professional institutions organized by the private sector.

The pattern of human resource development as described above continues to run continuously so as to produce quality human resources that have innovations to the challenges of change in the future.

In addition to human resource development, the perspective of strengthening organizational culture also plays an important role in public service reform. Since 2002, the Regional Revenue Agency has implemented a service culture that is more oriented towards the public interest. This service culture is implemented as an effort to achieve the main goal of improving the professionalism and quality of public services.

To improve professionalism and the quality of excellent public services, the Regional Revenue Agency has developed a work culture that refers to and operationalizes the work culture values introduced by the Ministry of Administrative Reform and Bureaucratic Reform. In connection with this, to create and develop a service-oriented work culture among government officials, there are 17 basic values of service-oriented work culture based on the Decree of the Minister of Administrative Reform No. 25/KEP/M.PAN/ 4/2002 dated April 25, 2002 concerning Guidelines for the Development of Work Culture of State Apparatus and Circular Letter No. 170/M.PAN/6/2002 dated June 17, 2002 concerning Implementation Guidelines for the Development of Work Culture of State Apparatus, namely: (1) *commitment and consistency*; (2) *authority and responsibility*; (3) *sincerity and honesty*; (4) *integrity and professionalism*; (5) *creativity and sensitivity*; (6) *leadership and exemplary*; (7) *togetherness and work group dynamics*; (8) *accuracy and accuracy*; (9) *rationality and emotional intelligence*; (10) *firmness and decisiveness*; (11) *discipline and work order*; (12) *courage and wisdom*; (13) *dedication and loyalty*; (14) *enthusiasm and motivation*; (15) *perseverance and patience*; (16) *fairness and openness*; (17) *mastery of science and technology*.

From the 17 basic values of service-oriented work culture, the Regional Revenue Agencies throughout East Kalimantan developed 4 (four) fundamental values which are the crystallization of the 17 basic values of work culture as guidelines for service-oriented work culture. The four fundamental values include: (1) *professionalism*; (2) *cooperation*; (3) *harmony, harmony and balance*; and (4) *welfare*.

In order to realize the vision and mission of the Regional Revenue Agency, the quality of professional human resources is needed, in the sense that every employee within the Regional Revenue Agency of East Kalimantan Province in carrying out their duties must have capability, discipline and be oriented towards achieving results and have high integrity in carrying out the vision and mission that has been set.

Meanwhile, the value of cooperation culture relates to the commitment of all employees to provide mutual support between one another in order to realize the vision and mission that has been set. With this culture of cooperation, employees are expected to avoid sectoral egos that are concerned with their own parts and sacrifice the interests of the organization as a whole.

The work culture values that are also developed are harmony, harmony and balance. These three cultural values are needed so that there is synchronization and harmonization in the implementation of employee tasks. Each

unit/section of the organization works in harmony, harmony and balance so that no work is done in a compartmentalized manner. All move and work in accordance with their respective duties and functions.

The value of a harmonious, harmonious and balanced work culture is the basis for employees to realize their respective functions and duties. This can form honest, professional, diligent and creative employees.

Meanwhile, professionalism and cooperation will not achieve harmony, harmony and balance without the level of welfare for employees. Therefore, welfare is one of the things that is also very important in realizing the vision and mission of the organization.

The value of welfare developed at the Regional Revenue Agency of East Kalimantan Province is not only in financial form, but also in non-financial forms, such as a conducive and good work environment, adequate work facilities and infrastructure and a clear career path system.

By developing these welfare values, employees can optimally contribute their knowledge and expertise to the achievement of organizational goals. These welfare values also contain values of fairness and openness. In the sense that every employee has the same right to obtain welfare, both financial and non-financial welfare.

Another finding of this study is that the implementation of public service reform based on human resource development and strengthening organizational culture has a positive impact on accountability and public service performance. Accountability is achieved due to the existence of service references, both conceptual references and operational references, the existence of service solutions and the suitability between the motto and service promise with what is the expectation of the service user community. Meanwhile, service performance can be realized due to the achievement of service effectiveness and efficiency, both institutional effectiveness and efficiency as well as the effectiveness and efficiency of the service user community. In addition, service performance can also be achieved because of the satisfaction and justice felt by the service user community.

Starting from the data and facts found in the field, which have been described in the previous descriptions, it can be said that the public service reform implemented at the Regional Revenue Agency of East Kalimantan Province has provided quite good and real results. Public service reforms implemented through human resource development and strengthening organizational culture have a considerable impact on satisfaction, fairness and the quality of services provided.

Since the launch of public service reform in the Regional Revenue Agency of East Kalimantan Province, there has been a change in orientation in the pattern of public services implemented, namely services oriented to the interests of the community. This happened because of the realization of the bureaucratic apparatus that the real owner of the public interest is the community. Therefore, this change in orientation places the community in the most important position in public service activities.

Placing the community as the main focus in the orientation of public services makes the Regional Revenue Agency an institution that is controlled based on the basic values of a service-oriented work culture, thus building a service culture that has high accountability. The development of these values places the community in a very important and strategic position in the framework of building an accountable public service system.

Meanwhile, the public service reforms that have been implemented at the Regional Revenue Agency of East Kalimantan Province are not only aimed at responding to public demands for quality services, but also aimed at building public trust. To build this trust, the Regional Revenue Agency started by changing the *mindset of all apparatus* from a mindset as a ruler to a mindset as a public servant.

In addition to the above, what is also very influential in the implementation of public service reform in the Regional Revenue Agency is the shift in the cultural values of the apparatus. The values of honesty, maintaining commitment, responsibility for work, obeying rules, discipline and acting professionally in work have been embedded in each apparatus and made as fundamental values in attitude and behavior. Therefore, this *culture-set* change forms a clean apparatus that upholds human values and the rights of the community.

Another finding of this research is that the public service reform carried out at the Regional Revenue Agency of East Kalimantan Province runs effectively and accountably through collective and collaborative efforts

through harmonious synergy among all bureaucratic apparatus. The ability to build this synergy then forms a service culture that is oriented towards the public interest, which respects public rights and provides a sense of justice to the public.

Another thing that also has an impact on public service reform in the Regional Revenue Agency is the increased performance of services provided by the apparatus to the community so as to provide awareness to the community to fulfill their obligations in paying local taxes, where before the public service reform, people in remote areas could not fulfill their obligations due to difficult geographical conditions that require enormous costs to reach urban areas where there are Regional Revenue Agency service offices.

From the facts mentioned above, it can also be said that the current pattern of public services organized at the Regional Revenue Agency of East Kalimantan Province has referred to democratic values. Democratic values here are interpreted as services that are oriented towards the interests of the community, because the community as citizens has the full right to get attention from the government and all its apparatus, because the community is the real owner of this country. If democratic values like this are used as a reference for all government apparatus, then it is not difficult for this country to achieve its goal of creating a just, prosperous and prosperous society.

CONCLUSION

Based on the descriptions that have been presented above, it can be concluded as follows:

Public service reforms carried out by Regional Revenue Agencies throughout East Kalimantan have an impact on the breadth of accessibility of services provided to the public.

Public service reform in the perspective of human resource development is carried out through an internal approach with the method of *one-on-one training*, *on-the-job computer-based training*, and *formal group instruction* as well as an external approach through participation in various courses and training, both organized by government agencies and professional institutions organized by the private sector, which has an impact on increasing the motivation and performance of all existing personnel, improving the pattern of services provided and increasing the ability of knowledge, skills and attitudes in providing services to the community.

Public service reform in the perspective of strengthening organizational culture is developed through 4 (four) fundamental values as guidelines for a service-oriented work culture, namely (1) *professionalism*; (2) *cooperation*; (3) *harmony, harmony and balance*; and (4) *welfare*. The four fundamental values have succeeded in changing the *mind-set* and *culture-set* of each personnel so as to build a service culture that has high accountability, namely services that are oriented to the interests of the community, which are implemented through collective and collaborative efforts through harmonious synergy from all bureaucratic apparatus which then form a service culture oriented to the public interest, which respects public rights and provides a sense of justice to the public.

Public service reforms in Regional Revenue Agencies throughout East Kalimantan have had an impact on improving the performance and accountability of services provided to the community. Increased service performance can be seen from the increasingly effective service functions with various alternative service methods. Meanwhile, service accountability can be seen from the improvement of service ethics, the existence of references in the service, the solutions provided in the service and the correspondence between service promises and what is felt by the community.

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