

**THE IMPLEMENTATION OF ATM SAMSAT
(Anjungan Transaksi Mesin) INNOVATION
PROGRAM AS AN EMBODIMENT OF
EXCELLENCE SERVICE**

(Study in *Kantor Bersama* SAMSAT Manyar Surabaya City)

UNDERGRADUATE THESIS

This Undergraduate Thesis is Proposed to be Eligible to Achieve a Bachelor Degree at Faculty of Administrative Science in Brawijaya University

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MOTTO

If you want something you never had before, you gotta
be willing to do something you've never done before –
Phil Heath



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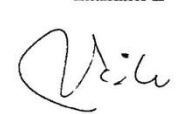

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SUMMARY

Luki Cecylia Andini, 2016, **The Implementation of ATM SAMSAT (Anjungan Transaksi Mesin) Innovation Program as an Embodiment of Excellence Service**, Dr. Lely Indah Mindarti, M.Si, Drs. Andy Fefta Wijaya, MDA., Ph.D, 164 pages + xii.

Background of this research is because there is complain, demand, and needs of the society toward unsatisfied public service in Vehicles Tax payment. We need to know that public service that is given by bureaucrats in the public sector today is well known as slow, complicated, and taking long time in the process. In this case the provider of Vehicles Tax payment to society is *Kantor Bersama SAMSAT* Manyar Surabaya City. Government launched an innovative program on Vehicles Tax payment that been known by ATM SAMSAT (*Anjungan Transaksi Mesin*). This also supported by East Java Governor Regulation No. 40 Year 2014 on Vehicles Tax payments through ATM SAMSAT. ATM SAMSAT is the first prime service in Indonesia that based on self service. Through this program, government expects can provide service with easy access, fast and cheap in management of Vehicle Tax Payment and also can gives best quality of service to the tax payer.

Research method that used for this research is qualitative method. The research focuses on how to understand about Implementation of ATM SAMSAT Innovation Program and Implementation of Excellence Service Elements at ATM SAMSAT. Data collection techniques are observation, interviews, and documentation. The method of analysis using Data Condensation, Data Display, and Conclusion Drawing/Verifications.

This research result indicated, ATM SAMSAT providing self service system that has been expected to giving service to people that have high mobility, so the people should not complain about the service system of Vehicles Tax payment which is complicated and takes a long time because people need to follow the queue. In the implementation of ATM SAMSAT innovation program, it seeks to achieve excellent service to community which is constantly in need of new changes in getting public services. This innovative program is referred as an innovative service method because this innovation is a new thing that has never been used or perceived by taxpayer previous. More over, in practice of ATM SAMSAT innovation program have implemented the main elements in excellence services. Suggestion that given by author is in the future this service expected to be used also for the payment of two-wheeled vehicles tax. In addition, in the future SAMSAT should provide a new practical policies for taxpayers, for example the payment of Vehicles Tax through Mini Market.

Keywords: Implementation, ATM SAMSAT, Innovation Program, Excellence Service.

PREFACE

By the grace of Allah the almighty, who has enabled researcher to do this entailing hard work. It is a matter of great pleasure and privilege for researcher to finish this undergraduate thesis by title **“The Implementation of ATM SAMSAT (*Anjungan Transaksi Mesin*) Innovation Program as an Embodiment of Excellence Service (Study in *Kantor Bersama SAMSAT Manyar Surabaya City*)”**

This undergraduate thesis is submitted as partial fulfillment for the degree of S.AP in Public Administration at Faculty of Administrative Science University of Brawijaya. Researcher is pleased to acknowledge the help which is received in writing this report. In this occasion researcher express special thanks to following persons :

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The author also realized that in writing this undergraduate thesis there are still shortcomings, then by all humility of authors, we accept criticism and suggestions from all parties. And finally the authors hope that this report can achieve the desired purpose and can be a useful article for all parties

Malang, July 14, 2016

Author



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CHAPTER I

INTRODUCTION

A. Context of Research

Administration, according to Siagian in Pasolong (2014: 2) is a whole process of cooperation between two people or more that is based on certain principals to achieve pre-determined purposes. Administration is a place where inside of it human takes role as the subject to serve and to be served. Along the time, administration has developed in many sectors, one of them is public administration. Public administration as disciplines has purpose to resolve public problem through improvement and perfection mainly in the part of human resource, organization, and finance. Public administration activity includes the process of serving and being served, in this case government is the party that is responsible in giving service to people. The public welfare is the main purpose that has to be achieved by government. Central or local government needs so much effort to fulfill the public welfare. Nowadays, central government has granted authority to local government to manage its own region.

One of policies that is issued by central government to push local government to improve its performance is through several various policies in the sector local taxation. In the Act of the Republic of Indonesia No. 34 of 2000 concerning Local Tax and Local Retribution, there has been regulated about the grant from central government for local government to manage its

own local financial management. Being granted authority to manage the tax and local retribution payment, local government is expected to optimize its own Local Revenue (*Pendapatan Asli Daerah / PAD*), especially that is sourced from local tax and retribution. Having this Act, it refers to how local government to be pushed to drive the acceleration of public welfare embodiment, one of them is through the implementation of public service.

A strong government needs full support from its people. In this point, people have important role in strengthening the authority of government. Supposedly government shows to people its gratitude by giving maximum service to people through its bureaucrats. This attempt ought to involve local government in order to generate good, effective, and efficient public service implementation maximally for all people's welfare. This is related to the opinion of Sutedi (2011: 66) that said "Local Government has important role in guarantying the running of an effective and efficient service as well accountable one".

People have very complex needs, within this condition then the demand to fulfill the people's need is increasing where this has to be resolved by government optimally through the provision of public service. As it is emphasized in the Act of the Republic of Indonesia No. 25 of 2009 concerning Public Service, in the implementation of public service, the administrator must build trust of the people in accordance to the demand and expectation of all people about the provision of improvement for the public service. However, practically the public service nowadays still cannot fulfill

the expectation of people mainly in the case of vehicles tax payment. Below is the comments by society against *Kantor Bersama SAMSAT* Manyar Surabaya City services:

Table 1. Comments Toward *Kantor Bersama SAMSAT* Services

NO	About	Comments
1	Human Resources	The number of human resources have decreased but the service must be optimized
2	Coordination Between Agencies	Interwoven a good relationship and mutually supported between agencies
3	Services	More arranged , orderly and smoothly
4	Tax Payers	More criticize toward services
5	Facilities and Pre-Facilities	Environment more beautiful and comfortable
6	Performance	Need to be improved to realize service and the created of 'zero complaint'

Source: Kantor Bersama SAMSAT Manyar, 2015

There are so many things that cause people have less maximum awareness in paying the tax. We need to know that public service that is given by bureaucrats in the public sector today is well known as slow, complicated, and taking long time in the process. Concept about bureaucracy is also having bad image on people. Bureaucracy is considered as system that distresses and inflicts the people mainly in the delivery of public service to people. That people's complaint shows that service that is being given by bureaucrats is still not fulfilling and satisfying. According to Mohamad in Hardiansyah

(2011: 86), “The main problem in public service basically is related to the improvement of the service quality itself”. People in this modern era need fast service, simple and practical procedure, effective cost, transparency between government and society, as well active involvement of society. Seeing quite enough many problems in the public service delivery, government needs to create improvement and evaluation in order to make qualified public service happened.

Demand, complaint, and society’s need that has advanced is a challenge for government through bureaucrats to manage to give better service as well to run its function well. Therefore, local government needs to create new strategy as well innovative policy in order to maximize the service toward society in order to fulfill the need of people that demand effective and efficient public service. In facing society that may “technologically backward”, socializations and empowerment of bureaucrats as the good informer need to be done to answer the challenge the current development in order to achieve best and qualified public service in accordance with the demand and expectation of society. This is also the manifestation of the process of New Public Service (NPS) so that the provision of service that is given by government can run effectively and efficiently.

Government does an innovation in order to giving a good service to its society and to fulfill the main task as the party that is responsible in prospering its society. New strategy of government by creating an innovation is expected to create transparent, accountable, responsible public service

process, to be able to deliver practical, fast, cheap public service, and as well to fulfill the real need of society. Complaints do not only come from the society side but also it comes from its officer or bureaucrats. The number of people that pay tax is really high compared to the limited number of officer that is responsible to serve. Process in serving them definitely takes so much time that sometimes it creates long line in the payment counter.

Innovation is needed in purpose to improve the existing performance in order to fulfill the given target of local government in the case of tax collection especially for vehicles tax. Innovation is created to help resolve the problem which does not meet its solution if it is only resolved with former solutions and it did not show any significant change. For that reason, innovation in vehicles tax payment should be continuously developed. Along the demand to maximize of public service toward society, each public sector organization should be responsive toward each of existing innovation.

Improvement and innovation in public service need to consider the condition of current modern society, where society have been confronted with the advancement of technology, information, communication, other global challenge. Meanwhile, appropriate public service indicator based on Sukmaningsih (2001: 17) is that "Openness, simplicity, certainty, and fairness". Openness is meant to be openness toward service process that can be seen and accessed easily by people, aside from that simplicity is also needed in service also setting the procedure and requirement in public service, certainty about cost and time in service also become important aspect in

appropriate public service, then fairness is in meaning that society needs equality of treatment in service. Therefore the establishment of innovation is expected not only to emphasize on the society need that is already modern but also need to consider how the appropriate public service indicator.

Innovation development in this state has already strengthened the competition among regions to develop innovation maximally. Each organization in public sector competes to deliver that possibly appropriate service; it includes the vehicles payment. The need of information technology becomes the basic consideration in order to be the best in delivering public service. In early period of information technology use, generally it was started with the use of computer as the facility to help the process of service. The increasing from the side of efficiency has driven the development of innovation to implement information technology in its service process therefore the information technology role has become more than support the administrative process in public sector organization. The power of technology can influence the society interest in the tax payment because it is more effective and efficient.

This innovation is adjusted with the demand of fulfilling society's need that leads to the vehicles tax payment system and procedure improvement. This should be supported by improving responsiveness, efficiency, and effectiveness from each public sector organization in delivering service to society. One of public sector organization that continuously attempts to innovate is *Kantor Bersama SAMSAT (Sistem*

Administrasi Manunggal Satu Atap). To keep continuously the trust of society, SAMSAT always does change and innovation for its service.

According to the Act of the Republic of Indonesia No. 5 of 2015 concerning the Implementation of One Roof Administrative System (*Sistem Administrasi Manunggal Satu Atap / SAMSAT*), in the Article 1, it has stated that “Meaning of SAMSAT is that a series of activities in implementation of registration and identification of vehicles, vehicles tax payment, Transfer of Motorized Vehicles Title fee (*Bea Balik Nama Kendaraan Bermotor / BBNKB*), and mandatory contribution fee of traffic and transportation accident in integrative and coordinative manner in *Kantor Bersama SAMSAT*”. *Kantor Bersama SAMSAT* also the place for the Republic of Indonesia Police Department that is functioning in the part of traffic, Working Unit of Local Financial Management that is functioning in the part of tax collection in province, and Enterprise in SAMSAT. This means that SAMSAT has full responsibility in the process of vehicles tax payment by people, besides that the service that is given should be accountable, fast, precise, transparent, and informative.

Based on the Presidential Decree No. 5 of 2015 concerning the Implementation of One Roof Administrative System, SAMSAT was established in 1976 through Joint Decision Letter of three ministers which were Minister of Defense and Security/*Panglima ABRI*, Minister of Finance, and Minister of Domestic Affair. This is the main source of all policies that are related to the problem of SAMSAT which inside of its operations is in

coordination and integrative manner with three related institutions, namely: the Republic of Indonesia Police Department (*POLRI*) that has authority on the sector of vehicles registration and identification, Regional Revenue Offices of East Java on the sector of Motorized Vehicles Tax (*Pajak Kendaraan Bermotor*) and transfer of Motorized Vehicles Title Fee (*Bea Balik Nama Kendaraan Bermotor*) collection, as well PT. Jasa Raharja on the sector of traffic accident insurance.

Based on Index of Society Satisfaction survey, it shown that data of Vehicles Tax payers in *Kantor Bersama SAMSAT* around East Java are more than 50% under 40 years old, more than 60% have education minimum on Senior High School, and more than 60% work as employees and entrepreneurial. We can conclude that group that has been explain above was a productive groups and having high mobility, they demanding a service that is easy (simply process), fast (not depend to the other people) and comfortable (can paying the tax everywhere and everytime). Thats why required a service that is spatially One Stop Service where the taxpayer do not need to visit *Kantor Bersama SAMSAT* to doing registration, Vehicles Tax payment and Vehicle Registration Certificate validation in the Vehicles Tax Payment annually. The problem that is faced by SAMSAT does not only come from the society complaint that is not effective and efficient, but also from the threat of increasing number of broker that is disadvantaged many people in tax payment service. Besides that, SAMSAT also try to innovate based on the service using information technology.

Based on the SAMSAT Manyar's profile books (2015: 34) has been explained that "*Kantor Bersama* SAMSAT Manyar Surabaya Timur, since 1990's already utilizing advance in information and communication technology to improve performance of the service. Recently, the whole service process has been utilizing the integrated network of computers and online system, both systems in the Local Area Network (LAN), also the Wide Area Network that popularly called as "SAMSAT Link". Improvement of SAMSAT services based on the information technology has long been developed. Recently, results of that service improvement has gained a very significant results, because the entire process of SAMSAT services, determination and tax payment also the remittance and reporting system has been able to be done by electronic and interactive (online)". As what Soekarwo, the Governor of East Java, said, "Within information technology use, people in receiving service does not meet people again, but directly interacts with machine thus practical, cheap, and transparent, as well satisfying service just like what people expect will come true. Besides that, this innovation is expected also to effectively decrease the number of brokers." Therefore, innovation of SAMSAT is created not to only fulfill the society need but also to decrease the irregularity on the field such as the practice of broker as well chance of corruption in the process of tax payment. Governmental service that also does that technology based innovation is *Kantor Bersama* SAMSAT Manyar, Surabaya. There are some featured

programs in tax payment such as E-SAMSAT, SAMSAT Drive Thru, SAMSAT Link, SAMSAT *Keliling*, SAMSAT *Keluhan* and ATM SAMSAT.

Information technology developments in *Kantor Bersama* SAMSAT Manyar, Surabaya are in various forms, one of them is ATM SAMSAT that is actually a cooperation form between SAMSAT and some banks. The establishment of ATM SAMSAT gives guarantee of easiness for all taxpayer in vehicles tax payment. This facility is easy and it does not need long time to do. Moreover ATM SAMSAT is available in some malls in Surabaya so that it eases people to pay tax directly without queuing or buying form before. ATM SAMSAT innovation program is provided in some existing mall in Surabaya, so it can be easier for the society to pay their vehicle tax directly without queuing up in the counter or buy the form first. ATM SAMSAT it self is an innovation that recorded in *Museum Rekor Indonesia* (MURI) as the first technological innovation applied against SAMSAT services, especially in the Vehicle Registration Certificate (*Surat Tanda Nomor Kendaraan / STNK*) validation, and Motor Vehicle Tax Payment (*Pajak Kendaraan Bermotor / PKB*) and Mandatory Contribution Fund Rates Road Traffic Accidents (*Sumbangan Wajib Dana Kecelakaan Lalu Lintas Jalan / SWDKLLJ*) payment.

ATM SAMSAT innovation program is predicted as the future service model that features information technology however the requirement in ATM implementation should be easy, cheap, and satisfying. Yet from the function side, it cannot withdraw money, ATM SAMSAT only functions to receive

payment and to issue notification letter for tax payment. ATM SAMSAT is self service mode, the advantage of this service mode is that the service on the field does not need to involve other people, it can be done by us, and this service as well is not limited to time, distance, and place. Another thing is that the service of ATM SAMSAT guarantees the database accuracy from the ownership of vehicles.

Having innovation of ATM SAMSAT, people only need to come to closest ATM SAMSAT without having to wait in long time with complicated process. It only needs minutes then they can pay the vehicles tax without queuing in the payment counter in *Kantor Bersama* SAMSAT Manyar, Surabaya. However, based on early observation result of the researcher, enthusiasm of people to use ATM SAMSAT is still less than what was expected, in one month, averagely there are only 10 users that utilize this innovation. This is because in the use of it, it needs related bank token; meanwhile not all people become the customer of that bank so they need to administer the ownership of the token for online transaction. Another thing that need to be considered also about the proof of payment issued by ATM SAMSAT which is only in a paper receipt as in general, the society tended to be believe this because it quite different from tax notice that given if making Vehicles Tax payment on counter, but tax notice by ATM SAMSAT having legal protection because it listed in the Regulation of East Java Governor No. 40 of 2014 concerning Tax Payment of Motor Vehicle via ATM SAMSAT.

Besides ATM SAMSAT, SAMSAT Manyar, Surabaya also provides several other SAMSAT services that can be done directly in Kantor Bersama SAMSAT, the service that is given is such as STNK extension, STNK legalization, new vehicles, special requirement registration, and 5 year extension. Having that additional innovation, it makes Kantor Bersama SAMSAT Manyar, Surabaya have various creative innovations in order to give good public service to fulfill the need of society. SAMSAT does not only innovate to develop its own organization but SAMSAT also establish cooperation with several partners by implementing information technology as the facility to support its all activities. This is expected to be the proof that government through its public sector organization always attempts to be responsible in fulfilling the need of society, as well as the form of excellent service toward the implementation of public service so that the society's trust toward SAMSAT will remain.

Seeing various challenges that SAMSAT faces and the coming up of innovation to answer those challenges as the provision of excellent service, therefore the researcher goes with the title of **“The Implementation of ATM SAMSAT (*Anjungan Transaksi Mesin*) Innovation Program as an Embodiment of Excellence Service (Case Study in *Kantor Bersama SAMSAT Manyar, Surabaya City*)”**.

B. Research Questions

Based on the background, the formulation of the problem of this study as follows:

1. How is the implementation of ATM SAMSAT innovation program as an embodiment of excellence service in SAMSAT Manyar Surabaya City?
2. How excellence service elements are implemented at ATM SAMSAT?

C. Research Objectives

Based on the problem formulation, the objectives of this research are:

1. Describe and analyze the implementation of ATM SAMSAT innovation program as an embodiment of excellence service in SAMSAT Manyar.
2. Describe and analyze that ATM SAMSAT already fulfill the elements of excellence service.

D. Contribution of Knowledges

This research is expected to contribute, both academically and practically. The contribution of research to be achieved, among others:

1. Academic
 - a. As the study material in the study of public administration of The Implementation of ATM SAMSAT (*Anjungan Transaksi Mesin*) Innovation Program as an Embodiment of Excellence Service.

- b. As the material and references for further research on The Implementation of ATM SAMSAT (*Anjungan Transaksi Mesin*) Innovation Program as an Embodiment of Excellence Service.

2. Practical

a. For Government

As a reference to provide practical input materials and consideration for local government, especially the Department of Revenue as the local government in order to provide an example of The Implementation of ATM SAMSAT (*Anjungan Transaksi Mesin*) Innovation Program as an Embodiment of Excellence Service.

b. For People

As a means of education and thus creating awareness of the importance of participation in any process of The Implementation of ATM SAMSAT (*Anjungan Transaksi Mesin*) Innovation Program as an Embodiment of Excellence Service in order to improve the quality of public services in their respective regions.

E. Research Outline

To find the outline of the research that been described in this research report, it can be seen in a systematic discussion which is an overall summary of the research report as follows:

CHAPTER 1 INTRODUCTION

A general description of the research problems that that is contains Background, Problem Definition, Objectives, Contributions Research and Systematics Discussion.

CHAPTER II REVIEW OF RELATED LITERATURE

In this chapter an explanation of the theories that are relevant to the subject matter of research, so it can support the process of analysis of The Implementation of ATM SAMSAT (*Anjungan Transaksi Mesin*) Innovation Program as an Embodiment of Excellence Service.

CHAPTER III RESEARCH METHODS

In this chapter discuss the research methods to be used in this study, that the explanation type of research, focus of Research to determine the scope of the study, Location and Site Research, Sources and Types of Data, Data Collection Techniques, Instruments Research and Data Analysis.

CHAPTER IV FINDINGS AND DISCUSSION

This chapter provides description of a region research with the said the data collected from research locations, presentation of data and an overall picture of research locations and analysis and interpretation of data.

CHAPTER V CONCLUSION AND SUGGESTIONS

This chapter contains the conclusion that got from the basic findings of research which consistent with the objectives of research, and it can be used

as recommendations in the next research, advice or suggestions also will be given by researcher for related actors.



CHAPTER II

LITERATURE REVIEW

A. Public Administration

Administration has been widely known because many people collaborate with institutions or government institutions. According to Simon in Pasolong (2014: 2), "Administration is an activity done by a group of people who collaborate to achieve common purposes." Moreover, Siagian in Pasolong (2007: 3) argues, "Administration is a whole process of cooperation between two people or more that is based on certain principals to achieve pre-determined purposes." Darmadi said (2009: 4), "In a concise manner, administration is the process of preparation and registration of data and information systematically to provide information that is easy to access." From the definitions above it can be concluded that administration is a series of planned activity which is done together by a group of people to achieve effective and efficient purposes.

According to Sayafi'ie (1999: 18) "Public is a number of people that have the same thoughts, feelings, visions, attitude and actions which are true and good based on the existing values and norms." In addition, the concept of public in five perspectives:

- a. Public is a group of interests, which means public is seen as a group's manifestation and interaction that bring forth common interests.
- b. Public as rational voters, a society that consists of individuals who try to fulfill their own needs and realize their own interests.

- c. Public as the representation of society interests which means the public interest is delivered through “the voice”.
- d. Public as consumer, consumer does not actually consist of individuals who do not know anything about each other, but in a large number they will bring out demands for bureaucracy service.
- e. Public as citizens. Citizens are considered as public because of their participation in the whole process of governmental manifestation which is seen as the most crucial thing (Frederickson in Pasolong, 2007: 6).

Public administration in general is known as the work of government which has vital role and influence in a country. Public administration according to Chandler & Plano in Keban (2008: 3) is “A process where resources and public personnel are organized and coordinated to formulate, implement and manage decisions in public policies.” Things that are done in public administration according to Keban (2004: 17) are “Things that are done by the government in a large amount and various kinds, regarding both public service and development programs.” Public administration activities do not only include the activities in executive institutions but also include all activities that are related to public which are held by executive institutions, legislative and judiciary. Moreover, it has been established by Nigro and Nigro in Mindarti (2007: 4) “Public administration is a cooperation process in governmental environment that includes three components of government: executive, legislative and judiciary.” From the definitions above it can be concluded that public administration is held by government especially executive

institution to solve society's problems and give the best public services that have real advantage for the society.

B. Public Service

1. Definition of Public Service

Dwiyanto (2005: 141) argues that "Public service can be defined as a series of activities that are executed by public bureaucracy to fulfill society's needs." Meanwhile, according to Pasolong (2007: 128) "Service is basically defined as an activity done by someone or a group of people and/or organization directly and indirectly to fulfill needs." Moreover about public service is any form of services, in the forms of goods and services are the liability of and executed by central government, regional government and State-owned Enterprises (BUMN) and Regional-owned Enterprises (BUMD) to fulfill the society's needs and to implement certain regulations (Ratminto and Winarsih in Hardiansyah, 2011: 11)

The definition of public service also stated in Ministerial Decree for the Utilization of State Apparatus No. 63 of 2003, it explain that "All service activities that are executed by public service providers as the effort to fulfill the society's needs and to implement the constitution." Next, in the Law No. 25 of 2009 about Public Service, "Public service is an activity or a series of activities to fulfill the needs for services according to the regulations of law for all citizens concerning goods, services and/or administrative service that

are provided by public service providers.” In paragraph 5 of the law, it is mentioned that “The scope of public service according to the Law of Public Service includes public goods service and public service and administrative service that are regulated in the law. In the scope, some aspects are also included such as, education, training, occupation and business, residency, communication and information, environment, health, social insurance, energy, banking, relationship, natural resources, tourism, and other strategic sectors.”

A good service is the one that can give satisfaction for the customers through the pre-determined standards. There are three main characteristics in service, such as:

- a. Intangibility means that service is basically about performance and based on experience instead of the objects. The quality of most services is uncountable, cannot be measured, cannot be touched or tested before being delivered. Different from products made by factories, their quality can be tested before being sold to the customers.
- b. Heterogeneity means that the customers or the clients have needs that are really heterogeneous. Customers with the same needs for service might have different priorities. Similarly, performances are various from one procedure to the other and from time to time.
- c. Inseparability means that production and consumption or services are inseparable. Consequently, quality of a service cannot be manipulated like factory products. The quality will show itself during interactions between clients and service providers (Zethami and Haywood Farne in Pasolong, 2007: 133).

From the explanation above it can be concluded that public service is a form of service that is given by central government or regional government, especially institution in an executive environment to the society to fulfill their needs and to implement the

law regulation. Society's needs in this case include the provision of public needs such as, public transportation, hospitals, clean water, education facilities, electricity, etc. They also include services to implement law regulations such as the making of ID cards, driving license, and passport. In implementing the services the government should establish some principles to give good services for the society. This is closely related to society satisfaction which is also a measurement for success of public service through government performance.

2. Fundamentals of Public Service

In order to give satisfactory service for the customers, the implementation of public service must fulfill public service fundamentals according to the Ministerial Decree for the Utilization of State Apparatus (which later will be called KEPMENPAN) No. 63 of 2003 about general guidance for public service implementation are as follows:

- a. Transparency: open and accessible for all parties that need the service. The public service must be provided sufficiently and easy to understand.
- b. Accountability: can be accounted for according to the law regulations.
- c. Conditional: appropriate with the condition and ability of the providers and customers and still compatible to efficiency and affectivity principles.
- d. Participative: encourage society participation in the implementation of public service by considering the society's aspiration, needs and expectation.

- e. Equal rights: non-discriminative which means that the public service will and must be given to customers from any race, religions, classes, genders and economic status.
- f. The balance of rights and obligations: service providers and the customers must fulfill each rights and obligation.

In addition, according to Paragraph 4 of the Constitution No. 25/2009, the public service implementation must follow the following fundamentals:

- a. Common interest
- b. Legal certainty
- c. Equal rights
- d. The balance of rights and obligations
- e. Professionalism
- f. Participation
- g. Non-discrimination
- h. Openness
- i. Accountability
- j. Facilities and special treatments for disable people
- k. Punctuality
- l. Speed, ease and affordability.

The fundamentals of public service are important as the guidance of public service implementation because a good public service that conforms to the regulations must follow the fundamentals.

There are several fundamentals in the administrative services that must be considered according to Ratminto and Winarsih (2006: 245), such as:

- a. Empathy with the customer
- b. Restriction Procedures
- c. Certainty if service procedure
- d. Minimize the registration requirements
- e. Clearly authority
- f. Cost transparency
- g. Certainty of the schedule and duration of service
- h. The minimization of form
- i. Maximilize period of the permit
- j. Clarity of rights and obligations for provider and customer

k. The effectiveness of handling complaints.

That principle is accordance with the criteria required in the implementation of ATM SAMSAT (*Anjungan Transaksi Mesin*) as an embodiment of excellence service. A good service requires balance synergy between fulfilling the rights and obligation from service providers and recipients of services, this is required to get the services in accordance with the regulation that applied and fulfilling the needs of service users, especially the taxpayers in order to pay their Vehicles Tax. Services that based on the strong legal protection, clearly regulation and procedures, and with a process that is effective and efficient will get a good response from the taxpayers, so with the ATM SAMSAT innovation program, it can be used as a problem solving of matter that has been appearing earlier. If an service innovation can reach the highest point of satisfaction of the community (in this case is the taxpayer), this automatically will attract enthusiasm the community to use this innovation program , many taxpayers who used an ATM SAMSAT of course will affect the success of the program this innovation.

Moreover, Tjandra et al. (2005: 12) argues that sincerity and integrity of a service are based on several points in prime service, such as:

a. Kindness, decency, care and relationship with the customers.

- b. Credibility in serving the customers based on: sincerity and honesty in giving the right service that fulfills the customers' needs and expectation. The service must also put the customers' interest first.
- c. Access which means an officer is obliged to provide service that is easy to access so the service is available at any time.
- d. Appearance of the service that can give good impression in the customers' mind.
- e. The ability to serve in the way the customers want (time, cost, quality and morale).

According to the explanation above it can be concluded that in giving service to the society, the government needs to employ service fundamentals to realize good service for the society. It is because society's satisfaction has been a measurement for the government's performance in giving prime service.

3. Principles of Public Service

Based on KEPMENPAN No. 63 of 2003 about General Guidance of Public Service Implementation in Ratminto and Winarsih (2007: 22), the principles of prime service are as follows:

- a. Simplicity
Procedures in public service are not complicated, easy to understand and easy to do.
- b. Clarity
 1. Technical and administrative requirements of public service
 2. Work units/the authorities that are responsible in giving service and problem solving for problems in public service implementation
- c. Time Efficiency
Public service must be done by using time efficiently. Problems must also be solved in a certain period of time without wasting any of it.
- d. Accuracy
The products in public service must be given to the right person in the right way and obey the regulations.

- e. Security
Process and products of public service must be secure and legal.
- f. Responsibility
The leader or the person in charge in public service must be responsible for all activities that take place during the service.
- g. Facilities and Infrastructure
The availability of facilities and infrastructure, equipment is crucial; as well as the provision of technology, telecommunication and information.
- h. Easy Access
Location and sufficient facilities, reachable and easy to access technology, telecommunication and information.
- i. Discipline, Decency and Kindness
The officers and staff must be discipline, decent and friendly in giving service.
- j. Comfort
The environment must be well organized, comfortable and clean. It must be equipped with facilities for the customers such as parking lot, lavatories, praying room etc.

As stated in KEPMENPAN of 2003 it can be concluded that public service must conforms with principles, pattern and various rules so the service given by the government can fulfill the society's needs. Then, Milen in Sumartono (2007: 24) said "The important thing in public service is when the service providers are close to the customers. Thus, government as the service provider must aware of what kind of service expected by the customers."

In addition, according to Islamy in Suryono (2001: 54) the main principles in public service are as follows:

- a. Accessibility Principle: essentially, each kind of service must be affordable and reachable for all customers.
- b. Continuity Principle: each kind of service must be given continuously to the society with clear and clear regulations.
- c. Technicality Principle: all service must be given by people who understand the technicality of public service. The technicality includes system clarity and stability, procedure and service instruments.

- d. Profitability Principle: in the end, the service must be given affectively, efficiently which will give economic and social profit for the government and the society.
- e. Accountability Principle: process, products and quality of the service must be accounted by the government, because basically, government must provide good services for the society.

Satisfaction of the society about the service given by the government will make significant contribution for the existence of public agencies. In relation to this statement, the principles of public service must be employed as the effort to realize good services for the society.

By understanding the definition above, and based on principles of public service it is hoped that it will give guidance in public service providers to give service that conforms with principles and guidance, so the purpose of public service can be achieved.

4. Kinds of Public Service

Pasolong (2007: 129) classified the kinds of public service that are given by the government based on the characteristic of the service and the products:

a. Administrative Service

This kind of service is given in the form of registration, observation, decision making, documentation and other administrative procedures that produce document at the end of it. For instance the making of birth certificate, passport, certificate, building permit (IMB), making of ID card, driving license, vehicle owner certificate (BPKB) and vehicle registration (STNK).

b. Goods Service

This kind of service is given in the form of physical item. The service includes item provision, distribution and delivery directly to the customers (as a unit or individual) in a system. Basically, this service produces a product that gives additional value for the

consumer. For instance, clean water, electricity, phone network, etc.

c. Services

This kind of service is given in the form of facilities. The procedures are based on a certain operating system. The product is service that will benefit the customer directly and can be used/consumed for a certain amount of time. For example, marine transportation service, banking services and firefighting services.

5. Paradigm Shift in Public Service

In theoretical perspective there has been a paradigm shift in public service, from Old Public Administration to New Public Management which changed to New Public Service according to Denhardt and Denhardt in Wijaya and Danar (2014: 13-15)

Table 2.

Paradigm Differences in OPA, NPM, and NPS

Aspects	Old Public Administration	New Public Management	New Public Service
Theoretical Basis and Epistemology Foundation	Political theory	Economic theory	Democratic theory
General Rationality and Models of Human Behavior	Synoptic Rationality (administrative man)	Economic and Technical Rationality (economic man)	Rasionalitas strategic or formal rationality (politic, economy, dan organization)
Concept of public interest	Public interest are realized in political way and expressed in law	Public interest represents individual interest aggregation	Public interest is driven from value-oriented

	regulations		dialogues
To whom the public servant responsible	Clients and constituent	Customer	Citizens
Government role	Rowing (to design and implement policies)	Steering (Act as an catalyst)	Serving (Build and bridge the interest between society and communities by sharing values)
Mechanism for goal achievement	Through the government	Through private organization and non-profit	Through a coalition between non-profit private public organization
Approach to accountability	Prioritize administrative hierarchy in task completion	Accumulation of vested interest will result in most people's desire (customers)	Multi-aspects: public servant will face the law, values, communities, political norms and professional standards
Administrative discretion	Limited discretion	Discretion is given widely	Discretion is needed but limited and accounted.
Organization structure	Bureaucratic, characterized by top-down authority	Organization decentralization with main control in institutions	Collaborative structure with internally and externally shared

			ownership
Assumption in the motivation of employee and administrator	Wage and profit, protection	Spirit of entrepreneur, desire to reduce government measurement	Public service with desire to serve the society.

Source: Adopted from Denhardt and Denhardt in Wijaya and Danar (2014: 13-15)

New Public Management is the improvement of Old Public Administration, marked by the emergence of *managerialism* concept. The concept of New Public Management, the concept of Market-Based Public Administration and the concept of Reinventing Government are improved by Osborne and Gabler (1992).

Osborne and Gabler in Wijaya and Danar (2014: 9-10), purposed several principles of government that point out entrepreneurship by adopting the spirit from business aspects to public sectors:

- Catalyst government; government that instructs instead of stirring.
- The people's government; government that empower instead of serving.
- Competitive government; government that injects the spirit of competition in public service.
- Mission-oriented government; government that are able to change orientation from the government that are moved by regulations.
- Goal-oriented government; government that finance the results and not the input.
- Customer-oriented government; government that fulfills customers' needs instead of bureaucracy.
- Entrepreneurial government; government that makes profit instead of using it up.
- Anticipative government; government that aims to prevent damages instead of to cure.
- Decentralization government; change the government that are run in hierarchy system to participative government and team work.

- j. Market-oriented government; government that encourages changes through market.

However, in the implementation, the paradigm of New Public Management which is realized in the concept of “entrepreneurial government” has some weaknesses. Entrepreneurship is still considered unable to prosper the society. According to Martin Minogue (cited in Mahmudi, 2003), entrepreneurial government with the paradigm of New Public Management which is claimed to be able to implement a more effective, efficient and economic government has not been proven. This is claimed to be caused by several problems:

- a. Market approach as an alternative to bureaucratic approach is apparently unsuitable to realize better government. This is closely related to the reduction in government's roles that are substituted by market improvement.
- b. Transfer market mechanism to public sectors to improve public service efficiency turns out to have doubtful results. This is because market in a developing country is not strong and effective.
- c. Wider autonomy is given to public manager to manage the government, this produce blurry accountability and bigger risk, when done improperly will trigger corruption.
- d. Give principles of business competition to public sectors has created dispute among public sectors.
- e. Demoralization has become real among government employees.
- f. In several cases of public service things become worse instead of better.

In order to overcome the disadvantages of New Public Management paradigm, a better concept is needed by the government. Then, New Public Service paradigm emerged. This paradigm arose from the critics of previous paradigm that brought shifts in the government role which changed it from Government to Governance. The definition of Governance is the involvement of the public

authorities. The word government is frequently used to refer to structure and government institution. Governance tends to be described as how the authorities are involved, how the citizens are given freedom to speak, and how policies are made based on the issues that have become public's concern.

Theoretical basis in an ideal public service according to the paradigm of New Public Service is that public service must responsive to various interest and norms. Government has a role to negotiate and collaborate with various communities with various interests. It can be concluded that characters and values in public service must includes norms and values in society. Since society is dynamic then, characters in public service also change following the development in society in order to reach maximum achievement of goals.

If the paradigm of Old Public Administration (OPA) puts politic first, and the paradigm of New Public Management (NPM) puts the economy first, then the paradigm of New Public Service (NPS) puts democracy first. The society is no longer considered as something that needs to be controlled by the government politically, or considered as consumers that need to be served based on their economic ability. In New Public Service the society is seen as citizenship which means as society that needs to be served equally without discrimination.

Public service in a new model must be non-discriminative, as stated by the basic theory which is democracy theory that guarantee equality for all citizens without taking their origin, race, ethnic, religion and political background. This means that each citizen must be treated equally when it comes to public bureaucracy to receive service as long as the requirements are fulfilled. The relationship that is established between public bureaucrat and the citizens is an impersonal relationship which means that it is far from nepotism and primordialism. In other words, the paradigm of New Public Service can be seen from several principles to leave classic administrative paradigm and Reinventing Government or New Public Management.

Denhardt in Pasolong (2007: 141) argues that “New Public Service is geared towards democracy, pride, citizen rather than market, competition and customers like private sectors have been geared to.” It is also explained that “Public servants do not deliver customer service, they deliver democracy.” Thus, the values of democracy, citizenship and service for the sake of public are categorized as norms based on public administration field.

Denhardt and Denhardt in Wijaya and Danar (2014: 11-13) mentioned principles in New Public Service:

- a. **Serve Citizen, Not Customers**
Serve the citizens and not the customers. Public interest is the result of dialogues concerning value transfer in individual interest aggregation. Thus, public servants do not only respond the customers' needs but also focus on building trust and collaboration with and among actors.
- b. **Seek the Public Interest**

Prioritize public interest. Public administrator must contribute to improve public interest and values. The aim is to be able to find a solution that is not only determined by individual choice.

- c. Value Citizenship Over Entrepreneurship
Value of citizenship must be put above entrepreneurship. Public interest is done by public servant and the citizens that have made commitment to contribute to public interest; not with the public manager that has entrepreneurial values.
- d. Think Strategically, Act Democratically
Think strategically and act democratically. Policies and programs will be able to fulfill public needs more effectively and can be accounted for through collective and collaborative efforts and process.
- e. Realized that Accountability is Not Simple Fsd
Realize that accountability is not a simple matter. Public servants must be observant to the market, they must also pay attention to regulations and constitutional law, public values, political norms, professional standards and public interest.
- f. Serve Rather than Steer
This is really important for the public servants to use value-based leadership to help the society to articulate and fulfill its needs rather than to try to control or steer the society.
- g. Value People, not just Productivity
Public organizations and their network must participate to succeed in a long term to implement government through collaboration and leadership that is based on respect towards the society.

The three existing paradigm actually have the same purpose to give public service. However, as the environment improves, adaptation to the new environment is needed. It is needed to enable government organizations or institutions can improve along with environment improvement that brings many private enterprises as the competition and modern society tends to choose to use cheaper and more affordable technology and information.

Other than the three existing paradigm, innovation in an organization is also caused by the shifts in the organization's

paradigm. Matthew J. in Ancok (2012: 84) mentioned that there are several organizational paradigms:

- a. A shift in management mindset that originally thought that business environment is stable and predictable has changed to the thought of business environment is unstable and unpredictable.
- b. The focus on organization structure to large scale has shifted to focus on concise organization structure and reacts quickly to environment demand.
- c. A shift from linear leadership model of paradigm to flexible leadership and involve everyone.
- d. A shift from rigid organization to organization that has permanent flexibility.
- e. A shift from supervision that is done through hierarchy to supervision that is done through vision and values.
- f. A shift from non-transparent information distribution to a more transparent information distribution.
- g. A shift from the needs for certainty towards tolerance of uncertainty.
- h. A shift from being reactive and prevent risks towards proactive and entrepreneurial-minded.
- i. A shift from independence in organization activities towards dependence in activities.
- j. A shift from vertical integration toward virtual integration.
- k. A shift from being focused on internal organization condition towards being focused on environment competitiveness.
- l. A shift from sustainability as competitive advantage towards continuous innovation as the competitive advantage.

C. Excellence Service

1. Definition of Excellence Service

According to Barata (2004), the term good service has the meaning of “Concern for customers by giving the best service to facilitate the process of needs fulfilling and realization of satisfaction so the customers keep being loyal to the company.” Good Service is an effort to give satisfaction to the customers and give them good impression. Sahirudin (2002: 2) argues “The definition of good

service is quality improvement of community service that demands ability and professionalism improvement of the officers so the rate of public satisfaction is high.” To achieve good service, service providers must have skills, friendly, show working passion, standby to serve, work calmly, humble, competent, have good communication skill, be good in reading people and can solve problem professionally.

Government institutions as the operator of public service should improve productivity in order to give good service to the society. The system of good service will make the implementation of the service more effective and efficient. With effective and efficient implementation will improve society's welfare and society's participation in development. Thus, good service will benefit many parties when implemented in all government institutions.

2. Elements of Excellence Service

An administrator is expected to show good characteristics in giving public service, devote to public interest and protect the weak. Administrator must prioritize public interest and give service to the public without thinking about his/her own interest. The procedures and system of excellence service will make the implementation more effective and efficient; this will affect the society welfare. According to Barata (2004: 27) excellence service consists of six main elements such as:

- a. Ability
- b. Attitude

- c. Appearance
- d. Attention
- e. Action
- f. Accountability

According to Tjiptono (2008: 52) good service consists of four main elements:

- a. Quickness
- b. Accuracy
- c. Hospitally
- d. Leisure

Thus, the essentials of public service that reflects good service are as follows:

- a. Improve quality and productivity of duty and function implementation in government institution in public service
- b. Encourage system affectivity and service procedures so public service can be implemented efficiently.
- c. Encourage creativity, initiative and participation from the society in development and improve the society's welfare.

The purpose of good service is to give the best service to fulfill the society's needs. To achieve this goal, service providers need standards in their service that will guide public servant to give the best service.

D. Innovation

1. Definition of Innovation

According to Rogers in Suwarno (2008: 9) innovation is "An idea, practice, or object perceived as new by the individual." The word perceived in this context becomes the key word in the description, because an idea, a practice or an object will be considered

as an innovation by some people but not by the other; depends on what people feel about the idea, practice and object. Moreover, Suwarno (2008: 10) argues that innovation cannot be separated from this several things:

a. New Knowledge

An innovation exists as new experience for the society in a certain social system. New knowledge is a crucial factor that determines social change in society.

b. New Method

Innovation can also be a new method for a person or a group of people to fulfill their needs and solve their problems. New method is a substitution for the old method.

c. New Object

An innovation is a new object for the user; both tangible and intangible objects.

d. New Technology

Innovation is closely related to technology advancement. The indicators for technology advancement can be instantly recognized through the features that adhere to it.

e. New Invention

Almost all innovation is an invention. Innovation that happens accidentally is really rare. Innovation is a product of a process that is fully done with awareness and purpose.

Susanto (2010: 158) argues that “The definition of innovation does not only refer to factory products but also refer to decisions or policies of a regional government in the form of both Regional Regulation and Decree. Innovation can be described not only as the acts to develop and renew, but it also means utilizing new ideas to create products, process and service.” According to Jasfar (2012: 25) “There are several dimensions of innovation in service such as finding consumer’s new needs, technology utilization, better business system design, and punctuality. Service innovations that succeed are the ones that prioritize customers’ values.

Innovation improves more often in business sector because with innovations a company can survive in competitions. It is different from public sector that exists in a non-competitive environment which has few innovations. Public sectors that do not have competitor in doing business usually do not change or innovate. Actually, innovation cannot improve in a static status quo which means there are some attributes in innovation.

According to Rogers in Suwarno (2008: 16), there are five attributes of innovation:

- a. Relative Advantage
An innovation must have advantage and higher value compared to the previous innovation. There are always new values that come with an innovation which become the characteristics that distinguished an innovation from the others.
- b. Compatibility
Innovation should be compatible with the previous innovation so the previous innovation would not be just another outdated innovation beside the high cost. The previous innovation serves as a part in the transition process towards the new innovation.
- c. Complexity
Being new makes innovation has higher level of complexity than the previous innovation. However, because innovation offers a new and better method the complexity will not be a problem.
- d. Testable
Innovation can be accepted as long as it has been tested and proven that it has more advantages than the previous innovation. This is why an innovation product must go through "public experiment", where consumers have the opportunity to test the quality of the innovation.
- e. Observable
An innovation must be able to be observed to see how it works and produce something better.

For several statements above it can be concluded that innovation is a concept of renewal or a concept that gives new method

that replaces the old method. This concept is created through ideas and can be in a form of policies. The constant creation of products, process and service is expected with this new method. Innovation is expected to give improvement in public service.

2. Difference between Public and Business Sectors Innovations

The differences in business and public sectors innovations according to Ian Miles in Suwarno (2008: 34-37) are as follows:

Table 3.
Differences in Business and Public Sectors Innovations

Indicators	Business Sector	Public Sector
1	2	3
Organizing Principles	Efforts to gain profit, stability or income growth → Constantly changing market	Public policies enforcement → New policies and/or policies that change along with political cycle
Organizational Structure	Various size of organizations → Big company usually allocated special fund for innovations	Complex organizational system trigger conflicts → Innovation must be tailored to the complex situation including social equality issue and economic efficiency
Work Measurement	Return on Investment (RoI) → Innovation costs a lot of	Many work indicators and targets →

	money, thus it is calculated from the difference between profit	Profit from innovation is hard to be calculated
Management Issue	Several managers have autonomy, others are limited by the shareholders → Innovation is related to risk taking	Most managers are in political pressure → Innovations need political approval
Relations with End-Users	Market serves as consumer and manufacturer. Feedback from the market trigger ideas/innovation → Innovations are motivated by the need to maintain relationships with the market	End-Users are the society, traditionally, citizens → Customer relation is not maintained well. Innovations is usually not triggered by end-users factor
Supply Chain	Most companies are parts of a bigger supply chain → Innovations in small companies are not as good as in big companies, because of the lack of fund support	Public sector depends on business sector in the provision of goods and service → Public sectors determine standards, business sectors bring innovations
Human Resource	Economic motive → Employees are encouraged to improve the products	Idealist motive → Innovations are seen as threats sometimes, adopted to improve public service
Sources of Knowledge	Flexible and wide from consultant, trade association and public sector researcher →	A lot of knowledge sources, but only some parts of

	Innovations are various	public sector are utilized by universities → Innovations in some parts are different
Time Horizon	Mostly short-term → Innovations need express payment	Mostly long-term → Difficult to identify consequences of an innovation

Source: adopted from Ian Miles in Suwarno (2008: 34-37)

The basic difference in innovation in public and private sectors makes it difficult for public sector to make innovations because there are many requirements such as political decisions or government policies.

Halvorsen (2005: 85) stated the dimensions in innovations that are improved in public sector. The dimensions are as follows:

- Innovations that involve changes in characteristics, products design, production procedures which include development, utilization and adaptation of relevant technologies.
- Innovations delivery includes new methods or altered methods for solving problems, give service or interact with clients to give special service.
- Administrative and organizational innovations include new or altered methods in organizing activities for supplier organizations.
- Conceptual innovations which means introducing new mission, visions, goals, strategy and new rational.
- Innovations in systems interaction, new or altered methods in interacting with other organizations.

Innovations in public sector can be seen as a shortcut in giving good service to the society. The main reason in innovating for public sector is because accountability demands, transparency and improvement in service to the society. Hence, in public sector, the

government must work more effectively, efficiently, and economically. So an innovation can be an important thing that has to be done by government institutions as the effort to realize good service for the society.

3. Typology of Public Sector Innovations

Research on public sector innovation resulted in a discovery which said that there is a need for awareness that comes from public sector to make innovations and a need to combine the results with real practice in government implementation. Ancok (2012: 36) explained that there are several kinds of innovations that can give service to customer:

a. Innovation process

The process of making a product or the delivery of a service to the customers will cost money, time and energy. Thus, in operational activities, an organization must simplify the working process to be more efficient or find a whole new process and give up the old innovation process to make a progress in goal achievement.

b. Innovation Method

Method is a technique that is used to deliver a product or service. The method must continue to evolve in accordance with the development of products and service. A complicated method will make the procedures difficult. Thus, the method must be suitable to prevent loss and increase profit.

c. Organizational Structure Innovation

In an organization, innovation can be done by changing its structure. Innovations in organizational structure are needed to accommodate innovation in the operational process of organization. Changing a rigid, hierarchy and labeled structure into flexible structure is one of innovations in organizational structure.

d. Innovations in Relationship

Innovations in relationships with outside parties by making the outside party as a part of their business activity will benefit the company. Partnership with other organizations in the forms of partnering and stewardship (to help to improve the business

partner) is one of innovations in business relation. Cooperation with various business alliances is also an innovation in relationship.

e. Innovations in Strategy

Many organizations used to only see and care about their own organization but now that has changed. Many organizations have tried to see the outside world. The business orientation with new system that is closely related to the outside world is one of innovations in strategy.

f. Innovations in Mindset

Mindset changing to positive assumption towards employees is one of innovations in mindset. Innovation like this will bring so many changes in humans' lives, especially in dealing with their surroundings.

g. Products Innovations

Consumers want products that are multifunction, cheap, wear-resistance, easy to use, and simple. Thus, products design, appearance, features are really important for consumers.

h. Service Innovations

Service is an important part in marketing. People will switch to another product if they are served slowly and without kindness. Companies must keep innovating to improve their service quality.

Innovation theory are grouped in different types, it is stated in Muluk (2008: 45), he stated that the typology of public sector innovations are as follows:

1. Product innovation or services derived from changes in the shape and design of the product or service temporarily.
2. Innovation process comes from continuous quality renewal movement and refers to the combination of changes in the organization, procedures, and policies needed to innovate.
3. Innovation in service methods are new changes in terms of interacting with customers or new ways of providing services.
4. Innovation in strategy or policy refers to the vision, mission, goals and strategies and the reasons for departing from the existing reality.
5. Innovation system includes new or updated ways of interacting with other actors or in other words a change in governance.

Product and service innovations are related to each other.

Product innovation is the introduction of a product both goods and

services to the public or users, and service innovation is how to deliver or sell the product to the public or users. Bloch and Bugge (2011) argued, “Product innovation is the introduction of a service or goods that is new or significantly improved compared to existing services or goods in organization. This includes significant improvements in the characteristics of service and goods, in customer access or in how it is used.” They also explained the process innovation, “Process innovation is the implementation of a method for the production and provision of services and goods that are new or significantly improved compared to existing process in organization. This may involve significant improvements in equipment and/or skills. This also includes significant improvements in support functions such as IT, accounting and purchasing.” Therefore, it is clear that product innovation in this research is SAMSAT ATM, and the process innovation is how SAMSAT ATM can serve to realize good service given by SAMSAT in Manyar Surabaya City.

4. Public Sector’s Innovation Ability

Lawson and Samson in Asropi (2008: 5) define innovation ability as “Innovation ability in public sector is defined as government bureaucracy ability to transform knowledge and ideas sustainably into many forms of new service, process and system to benefit bureaucracy institution and the society.”

Referring to this understanding, innovation ability in public sector is considered not to work without leadership, work ethic and other factors that support public sector innovation ability. Terziovski in Asropi (2008: 6) argues “innovation ability of an institution is determined by several factors from dimension of innovation ability.” Innovation improvement in public sector especially in Indonesia has not become a custom in bureaucracy institutions. However, actually bureaucracy institutions in Indonesia has potentials to make innovations that can fulfill the people’s needs as maximum as possible.

Terziovski in Asropi (2008: 6) explained several dimensions of innovation ability that are aimed to understand bureaucratic innovation ability:

a. Vision and Strategy

Innovation is not only the main point in governance, but also the main point to achieve visions which are the purpose of the innovation. Thus, to produce innovations, strategy s needed.

b. Gluing the Basis Competence

In managing an innovation, bureaucracy ability is needed by the human resource with good competence. This is done to improve creativity of the human resource which will give good service.

c. Strengthening Information and Organizational Intelligence

Information is the most important thing in globalization era, especially in bureaucratic environment.

d. Market and Customer Orientation

Society has a role as customers in bureaucratic institution. In giving service, bureaucratic institutions emphasize the society’s satisfaction as the indicator of the success of a program.

e. Ideas and Creativity Management

Innovation will not exist without the freedom to have and improve ideas and creativity.

f. Organizational System and Structure

Innovation in organizational structure emphasizes on institutional management. Institutional change can affect innovation performance.

g. Technology Management

Technology and innovation have become inseparable. Technology can establish working network that can connect an institution to the others.

5. The Success of Public Sector Innovation

Some critical factors are needed to guarantee the success of innovations in public sector. Muluk (2008: 49) explained several critical factors as follows:

a. Leadership that support innovations

The process of innovation needs a leader that can bring changes, can spread the awareness of the importance of innovations, and can motivate and set an example to support innovation process.

b. Well Educated and Trained Employees

It is impossible to motivate public sector innovations, let alone improve it when there are no well educated and trained employees. Employees must be given access to new knowledge and network that will enable them to harness their ability. The success of an innovative government system depends on concession for employees that have knowledge and skills to innovate.

c. Organizational Culture

Culture can give huge impact to employees' attitude and behavior, especially because culture has several functions in an organization. The functions are that culture has a role to set boundaries which means that culture creates clear differences between one organization and the other. Culture also gives identity for the organization's members. Moreover, culture makes it easy for the members to commit to the common interest of the organization.

d. Team and Partnership Improvement

Innovation needs team work because innovation is basically not a one-man-job. Team work is needed to finish thing that cannot be done with one person. Team work is also needed to reinforce innovation improvement program in public sector.

e. Orientation on Measurable Orientation

Improving innovation performance is started by arranging performance indicators that enable innovation performance measurement.

E. Program Implementation

1. Definition of Program Theory

Program in *Kamus Besar Bahasa Indonesia (KBBI)* is defined as “The design of fundamentals and efforts that will be executed.” Moreover, from many explanation on development program we can infer that a program is not only allocated and descriptive, but also innovative and multifunction. With a program, many problems in development and social can be solved eventually. There are so many problems in society and they cannot be solved with just one program. Many developing countries have employed various programs. In Indonesia for instance, there are family planning (*Keluarga Berencana*), compulsory education, rural development, market revitalization and several new programs. Programs are aimed to solve problems, motivate the society to innovate and develop the nation. By *participating* in the government’s programs, the society also succeed the development. Therefore, development manager must support the programs, the experts must be able to set the priority scale to allocate and distribute resources correctly. According to the United Nation in Zauhar (1993: 20) to serve its functions, a program must have the following characteristics.

- a. Clear purposes.
- b. Using the best instruments to achieve goals
- c. A consistent policy framework or projects that are related to each other to achieve selective goals.
- d. Predict the cost and the profit that are expected from the program

- e. The program's activities are supported by other activities in development program.
- f. Various efforts in management including worker provision, funding, etc. to execute the program.

According to Jones in Suryana (2009:28) there are three principles in operating a program:

- a. Organizing

A clear organizational structure is needed in operating a program so the executor can be formed from qualify human resource.

- b. Interpretation

The executors must be able to follow program operational guidance so the goals can be achieved.

- c. Application

There has to be a clear working procedure so the program can be operated according to schedule to prevent collisions with other programs.

Based on the statements from experts it can be concluded that programs are interpretations from government's policies that consist of sets of instruction that are made to solve problems in society. A program must be included in policies implementation. Program that is going to be discussed in this research is ATM SAMSAT program. This program is the latest innovation created by Shared Office of SAMSAT in Manyar, Surabaya.

2. Program Implementation

In every policy (program) making process there is always implementation. A program that is not implemented correctly will be a waste of time, energy and money. Program will only be a plan written on a paper without a good implementation. Pressman and Wildavsky in Nogi (2003: 17) explained "Implementation is an

interaction between the people who set the goals and targets in achieving the goals; or the ability to connect in a causal connection between expectations and the method to achieve it.”

Moreover, according to Lineberry in Putra (2003: 84) “Implementation is a series of actions done by government or non-government both individually and corporately that are aimed to achieve goals and targets in policies.” From several definitions above, implementation can be defined as a series of activities that are aimed to deliver policies to the society to bring good changes; not only in the form of implementation of program innovation, but also in real effects that will benefit the society.

Program is the main instrument in achieving good implementations. Program will support implementation because program has several aspects:

1. Goals/purposes to achieve
2. Policies that need to be made in achieving the goals
3. Rules to obey and procedure to undergo
4. Budgets estimation
5. Budgets strategy

With programs, all kinds of plans will be more organized and easy to operate. Jones in Nogi (2003: 30) explained “Program is an authorized method to achieve goals.” Without giving advantages to the society, a program fails to deliver its purpose.

CHAPTER III

RESEARCH METHOD

Research method is the way to reach the goal in a research. Narbuko and Abu (2007:1) explain that, “Method is the way to do something by using the thought thoroughly to reach a goal. Meanwhile, research is an activity to look for, to note, to formulate, and to analyze until the process of compiling the report.” Then according to Moleong (2007), “The meaning of research is, it is the media to find the truth or to tell the truth”.

Based on several experts above then what actually research is that a strategy, way, or tactics that researcher uses to understand a phenomenon by finding, developing, and assessing the truth of related phenomenon through scientific method in order to create verification or conclusion to find the solution.

A. Research Type

In a research, it can use various methods; it depends on the character and topic of that research. Nazir (2002, 52) describes that “Research method is how sequentially a research is done—by what tool and procedure in how a research is done”.

If we see it from the goal and the topic of the researched problem, then the research type in this research is descriptive research with qualitative research. Bogdan and Taylor (in Moleong 2007:9) explicates that, “What actually descriptive research is that research that is related to the data

collection to describe a view or emphasizing of a concept or event and also to answer the questions in relation with the status of the research object". Afterward, Bogdan and Taylor (in Moleong, 2007:6) also explicates that "Qualitative research is a research in meaning to understand the phenomenon about what research subject experiences such as behavior, perception, motivation, action, and others descriptively in the form of words and language."

The use of this method is because the researcher attempts to describe and to observe directly on the field, in reference to see the situation and condition concerning the manifestation attempt of Excellent Service in payment innovation of vehicles through ATM SAMSAT in SAMSAT Manyar, Surabaya. The researcher tries to give description in such accurate and clear way about implementation of service principles in giving service to people.

B. Research Focuses

Research focuses basically is the set of main problem that become the main attention of the research. Having research focus will create limit toward the phenomenon in order to make the research is focused not too broad yet relevant with the research object thus it will generate expected result. Moleong (2007:12) explains that "Setting the focus of a qualitative research has two goals. Firstly, it is to limit the customary facts that later to sharpen the focus. Secondly, setting the focus can be closely connected to the interaction between the researcher and the focus."

Based on the research problem and objective then in this research the research focuses are:

1. Implementation of ATM SAMSAT Innovation Program
 - a) Implementation Process of ATM SAMSAT Innovation Program
 - a. Program's Purpose
 - b. Registration Requirements
 - c. Cost and Time Settlement Services
 - d. Service Type
 - e. Service Procedures
 - f. Service Schedule
 - b) Typology of Innovation
 - a. Innovation of ATM SAMSAT Service Method
2. Implementation of Excellence Service Elements at ATM SAMSAT
 - a) Quickness
 - b) Accuracy
 - c) Hospitally
 - d) Leisure

C. Research Location and Site

Research location and site are the place where the researcher will capture the real event from the research object. According to this research location, researcher will collect related data and information. The research location of this research is Surabaya City.

Meanwhile the research site is the place where the observation of the object takes place. From the research problem then the research site of this research is Kantor Bersama SAMSAT Manyar, Surabaya City. The reason of assigning this place to be the research site is that because the place of innovation service centre of ATM SAMSAT is in SAMSAT Manyar which is located on Jl. Manyar Kertoarjo No. 1, Surabaya. *Kantor Bersama* SAMSAT Manyar is the central office that covers all of SAMSAT offices in east java and all of the machines in east java are maintained by *Kantor Bersama* SAMSAT Manyar.

D. Data Sources and Types

Data source is the important factor in determining data collection method. Data source in qualitative research according to Lofland and Lofland (in Moleong, 2007:157) is “Words and action, more than those things are additional data such as document and other”. In accordance to that point, in this part, the data type is divided into words and actions, written data source, as well photograph.

In this research, the used data type and source are:

a. Primary data source

Primary data is the data which being collected directly from the source or in another word as the data from the field through in depth interview which is being used to add and explain the problem. Primary data can be also in a form of subject opinion individually or in a group, observation result toward a stuff, event or activity, and assessment result. That primary

data can be collected from: PKB Services Administrator and BBNKB in SAMSAT Manyar, Data Operator, Information Department, SAMSAT staff, and taxpayers (ATM SAMSAT user).

b. Secondary data source

Sarwono (2006) explains “Secondary data can be collected easier and faster because it is already available”. It can be concluded that secondary data is data that is gotten indirectly from its source. It can be from document, report, or other. Indirect data that is gotten by researcher can be from intermediary medium (gotten and noted from other party). Secondary data is gotten from Laws, MURI, Minister Decree, Governor Regulation, Local Regulation, internet media, and data from SAMSAT Manyar Surabaya City.

E. Data Collection Technique

Burhan Bungin (2010) explains that qualitative data collection method which is most independent one toward all data collection method and data analysis technique is in depth interview technique, observation, and documenter material. Therefore, data collection on this research also uses those three techniques.

1. Interview

Researcher uses interview method to collect data and information which is related to Innovation of Vehicles Tax payment through ATM SAMSAT as the Attempt of Excellent Service Provision. This research uses interview method or technique in semi-structured. Through this

semi-structured interview technique, researcher creates question draft as the main guide, then the proposed questions by researcher continuously develops in accordance to the answer and information given by informant. Thereby, the researcher can find the research problem openly and the interviewed informant can give information and deliver his opinion. Therefore, along the process of interview, the researcher attempts to always listen carefully and thoroughly as well to note information which is considered as important that what informant will tell. Aside from that, sometimes the researcher also uses recorder to record the information that informant tells.

2. Observation Technique

Observation approach in this research uses non-structured observation approach. It is because the observation focus is not yet clear and it will be developed during the observation process then in doing the observation, the researcher does not use regular instrument but only considers some of observation principles. Through this non-structured observation, researcher does collection data by implementing free and systematic observation, then the researcher will do analysis and create conclusion.

3. Documentation Technique

Activity to collect and learn secondary data which includes documents, archives, notes and legal reports that are related to payment innovation of vehicles tax through ATM SAMSAT and influencing factors of that empowerment strategy are gotten directly from the informant or research

site. Besides that, documentation on this research also can be in form of picture or photograph.

F. Research Instrument

Research instrument is the tool that is used to collect data, to process, and to interpret information from the informant that is needed in the research.

Instrument in this research includes:

1. Researcher

In this qualitative research, researcher can encounter and look for data directly to informant thus the researcher can interact directly with the informant and more understand the phenomena on the field. This is because the researcher does data collection, assessment and consideration conceptually as well does data analysis related to the problem and focus of the research in referring to innovation of vehicles tax payment through ATM SAMSAT as the attempt to excellent service provision. Therefore, the researcher must be objective in writing the report of research result.

2. Interview Guide

Interview guide includes material or points that become the basis and reference in doing interview. Interview guide in this research refers to innovation of vehicles tax payment through ATM SAMSAT as the attempt to excellent service provision. On this interview guide it contains the list of questions that have relevance with the research context and it is able to

cultivate the depth of information that is needed by researcher that is related to problem and focus of the research.

3. Supporting Tool

Supporting tool in this research includes field note, needed stationary, recorder, and camera. Field note in this research is used to note the important information that is relate to the innovation of vehicles tax payment through ATM SAMSAT as the attempt to excellent service provision which is gotten from the observation as well interview. Therefore the field note can be important instrument in this research. Besides that, to make the research easier, the researcher also uses recorder to record the interview with informant. Researcher also uses camera to capture the pictures related to research object.

G. Data Analysis

According to Sugiyono (2010), data analysis is the process of searching and compiling systematically the collected data from the result of interview, field note, and documentation by organizing data into category, deliberating into units, doing synthesis, arranging into pattern, choosing which one is important and to be learned, and creating conclusion so that it is easily understood.

Data analysis in this research will be using interactive model by Miles, Huberman and Saldana (2014: 12-14). In this qualitative data analysis, there are three flows of activity at once. Activities in the data analysis namely: Data Condensation, Data Display, and Conclusion Drawing/Verifications.

1. Data Condensation

Data condensation refers to the process of choosing, simplifying, abstracting, and or transforming the data that is closed to the whole part of written field notes, interview transcript, documents, and other empirical materials.

2. Data Display

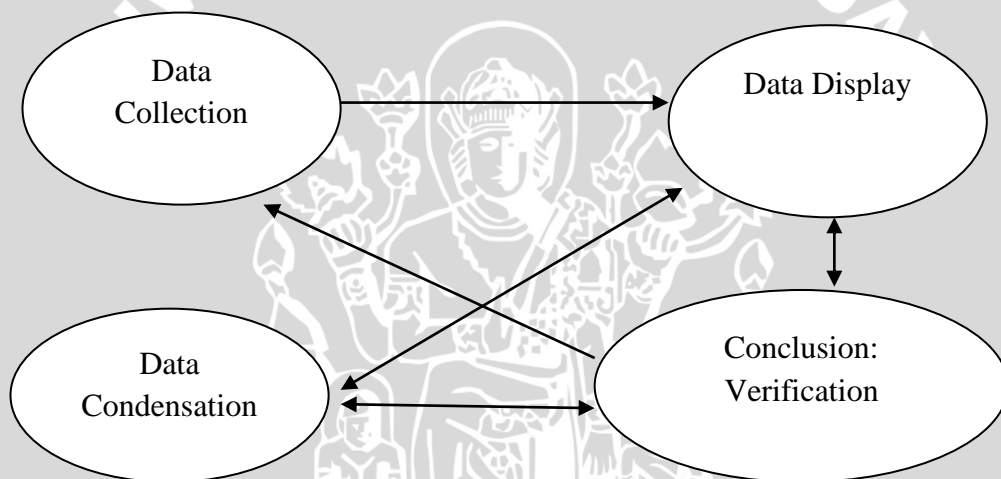
Data display is done after data reduction. Data that is gotten from the observation result, interview, and documentation then will be analyzed and afterwards to be displayed in the form of interview notes, field notes, and documentation notes. Data that is already in the form of interview notes, field notes, and documentation notes is given data code to organize data, thus the researcher can analyze it fast and easily. Researcher creates early code list that is relevant with interview guide, observation and documentation. Each of data that is already given code then it will be analyzed in the form of reflection and it is displayed in the form of text.

3. Conclusion, Drawing, or Verification

Last step in qualitative data analysis of interactive model is conclusion from the verification. Based on reduced and displayed data, the researcher creates conclusion that is supported with the strong proof on the data collection phase. Conclusion is the answer of the research problem and question that is brought up by the researcher since early.

Interactive model analysis that is developed by Miles, Huberman, and Saldana (2014:14) comprises of 3 components. This is the picture how this interactive model looks like:

Picture 1.
Interactive Model Analysis Procedure



Source: Miles and Huberman (Miles, Huberman and Saldana, 2014: 14)

CHAPTER IV

FINDINGS AND DISCUSSION

A. General Illustration of Research Site and Location

1. General Illustration of Surabaya

a. History of Surabaya City

The history of Surabaya is filled with heroism values since the early years. The word Surabaya came from the word *Sura* (brave) and *Baya* (danger), which are literally defined as being brave to face danger. The heroism values were brought to the battlefield when Raden Wijaya fought against Mongol Troops led by Kubilai Khan in 1293. This battle, that took place on 31 May, was so historical that the people made it the anniversary of Surabaya.

b. Geographical and Demographical Condition of Surabaya

Surabaya is the capital of East Java with astronomical location of $07^{\circ} 9' - 07^{\circ} 21'$ South Latitude and $112^{\circ} 36' - 112^{\circ} 54'$ East Longitude. Surabaya is the second largest city in Indonesia after Jakarta. Surabaya is 3-6 meters above the sea level (lowland) and on the southern there are two hills in Lidah and Gayungan with 25-50 meters above the sea level. Surabaya borders are as follows:

North : Madura Strait

South : Sidoarjo Regency

West : Gresik Regency

East : Madura Strait

Surabaya has an area of 52,087 Ha with land area of 33,048 Ha or 63.45% from the total area, and the rest of the area, 19,039 Ha or 36.55% of the total area is marine area managed by the Government of Surabaya. Geographically, Surabaya borders with Madura Strait in northern and eastern sides, and in southern side borders with Sidoarjo Regency, and in western side borders with Gresik Regency. Just like other cities, Surabaya is divided into several subdistricts. There are 31 subdistricts in Surabaya and 163 *kelurahan* with the area of 326.36 km² with various width in each subdistrict. The largest subdistrict is Benowo Subdistricts with 23.72 km². Below is the list of areas in Surabaya:

Table 4. Subdistricts in Surabaya

Areas	Subdistricts
Central Surabaya	Kecamatan Tegalsari, Simokerto, Genteng dan Bubutan
North Surabaya	Kecamatan Bulak, Kenjeran, Semampir, Pabean Cantikan, dan Krembangan
South Surabaya	Kecamatan Wonokromo, Wiyung, Karangpilang, Jambangan, Gayungan, Dukuh Pakis, dan Sawangan
West Surabaya	Kecamatan Benowo, Pakal, Asemrowo, Sukomanunggal, Tandes, Sambikerep, dan Lakarsantri
East Surabaya	Kecamatan Gubeng, Gununganyar, Sukolilo, Tambaksari, Mulyorejo, Rungkut, dan Tenggilis Mejoyo

Source: Data of Pemerintah Kota Surabaya, 2013

Administratively, according to Regional Regulation of East Java No. 5 of 2012 concerning Provincial Spatial Plan of 2011-2013, Surabaya is divided into 5 Mayor Subsidiary Regions consist of 31 Subdistricts and 163 *Kelurahan*.

1. Area: Central Surabaya

**Table 5. Distribution of Subsidiary Work Regions in Surabaya
(Central)**

Subdistricts	<i>Kelurahan</i>
Tegalsari	<ol style="list-style-type: none"> 1. Dr. Soetomo 2. Kedungdoro 3. Keputran 4. Tegalsari 5. Wonorejo
Simokerto	<ol style="list-style-type: none"> 1. Kapasan 2. Sidodadi 3. Simokerto 4. Simolawang 5. Tambak Rejo
Genteng	<ol style="list-style-type: none"> 1. Embong Kaliasin 2. Genteng 3. Kapasari 4. Ketabang 5. Peneleh
Bubutan	<ol style="list-style-type: none"> 1. Alun-alun Contong 2. Bubutan 3. Gundih 4. Jepara 5. Tembok Dukuh

Source: Data of Pemerintah Kota Surabaya, 2013

2. Area: East Surabaya

**Table 6. Distribution of Subsidiary Work Regions in Surabaya
(East)**

Subdistricts	<i>Kelurahan</i>
Gubeng	<ol style="list-style-type: none"> 1. Airlangga 2. Baratajaya 3. Gubeng 4. Kertajaya 5. Mojo 6. Pucang Sewu
Gunung Anyar	<ol style="list-style-type: none"> 1. Gunung Anyar 2. Gunung Anyar Tambak 3. Rungkut Menanggal 4. Rungkut Tengah
Sukolilo	<ol style="list-style-type: none"> 1. Gebang Putih 2. Keputih 3. Klampis Ngasem 4. Medokan Semampir 5. Menur Pumpungan 6. Nginden Jangkung 7. Semolowaru
Tambak Sari	<ol style="list-style-type: none"> 1. Gading 2. Dukuh Setro 3. Kapas Madya 4. Pacarkeling 5. Pasarkembang 6. Ploso 7. Rangkah 8. Tambaksari
Mulyorejo	<ol style="list-style-type: none"> 1. Dukuh Sutorejo 2. Kalijudan 3. Kalisari 4. Kejawan Putih Tambak 5. Manyar Sabrangan 6. Mulyorejo
Rungkut	<ol style="list-style-type: none"> 1. Kaliurang 2. Kedung Baruk 3. Medoan Ayu

	<ol style="list-style-type: none"> 4. Penjaringansari 5. Rungkut Kidul 6. Wonorejo
Tenggilis Mejoyo	<ol style="list-style-type: none"> 1. Kendangsari 2. Kutisari 3. Panjang Jiwo 4. Prapen 5. Tenggilis Mejoyo

Source: Data of Pemerintah Kota Surabaya, 2013

3. Area: West Surabaya

Table 7. Distribution of Subsidiary Work Regions in Surabaya

(West)

Subdistricts	Kelurahan
Benowo	<ol style="list-style-type: none"> 1. Kandangan 2. Klakalrejo 3. Romokalisari 4. Sememi 5. Tambak Oso Wilangun
Pakal	<ol style="list-style-type: none"> 1. Babat Jerawat 2. Benowo 3. Pakal 4. Sumber Rojo 5. Tambak Dono
Asem Rowo	<ol style="list-style-type: none"> 1. Asemrowo 2. Genting 3. Greges 4. Kalianak 5. Tambak Langon
Sukomanunggal	<ol style="list-style-type: none"> 1. Putat Gede 2. Simomulyo 3. Simomulyo Baru 4. Sonokwijenan 5. Sukomanunggal 6. Tanjung Sari
Tandes	<ol style="list-style-type: none"> 1. Balongsari 2. Banjar Sugihan

	<ol style="list-style-type: none"> 3. Karangpoh 4. Manukan Kulon 5. Manukan Wetan 6. Tandes
Sambikerep	<ol style="list-style-type: none"> 1. Bringin 2. Lontar 3. Made 4. Sambikerep
Lakarsantri	<ol style="list-style-type: none"> 1. Bangkingan 2. Jeruk 3. Lakarsantri 4. Lidah Kulon 5. Lidah Wetan 6. Sumur Welut

Source: Data of Pemerintah Kota Surabaya, 2013

4. Area: North Surabaya

**Table 8. Distribution of Subsidiary Work Regions in Surabaya
(North)**

Subdistricts	Kelurahan
Bulak	<ol style="list-style-type: none"> 1. Bulak 2. Kedung Cowek 3. Kenjeran 4. Komplek Kenjeran 5. Sukolilo
Kenjeran	<ol style="list-style-type: none"> 1. Bulak Banteng 2. Sidotopo Wetan 3. Tambak Wedi 4. Tanah Kali kedinding
Semampir	<ol style="list-style-type: none"> 1. Ampel 2. Pegirian 3. Sidotopo 4. Ujung 5. Wonokusumo
Pabea Cantikan	<ol style="list-style-type: none"> 1. Bongkaran 2. Krembangan Utara 3. Nyamplungan

	<ol style="list-style-type: none"> 4. Perak timur 5. Perak Utara
Krembangan	<ol style="list-style-type: none"> 1. Dupak 2. Kemayoran 3. Krembangan Selatan 4. Morokrembangan 5. Perak Barat

Source: Data of Pemerintah Kota Surabaya, 2013

5. Area: South Surabaya

**Table 9. Distribution of Subsidiary Work Regions in Surabaya
(South)**

Subdistricts	Kelurahan
Wonokromo	<ol style="list-style-type: none"> 1. Darmo 2. Jagir 3. Ngagel 4. Ngagel rejo 5. Sawunggaling 6. Wonokromo
Wonocolo	<ol style="list-style-type: none"> 1. Bendul merisi 2. Jemur Wonosari 3. Margorejo 4. Sidosermo 5. Siwalankerto
Wiyung	<ol style="list-style-type: none"> 1. Babatan 2. Balas Klumprik 3. Jajar Tunggal 4. Wiyung
Karang Pilang	<ol style="list-style-type: none"> 1. Karangpilang 2. Kebraon 3. Kedurus 4. Waru Gunung
Jambangan	<ol style="list-style-type: none"> 1. Jambangan 2. Karah 3. Kebonsari 4. Pagesangan
Gayungan	<ol style="list-style-type: none"> 1. Dukuh Menanggal 2. Gayungan

	<ol style="list-style-type: none"> 3. Ketintang 4. Menanggal
Dukuh Pakis	<ol style="list-style-type: none"> 1. Dukuh Kupang 2. Dukuh Pakis 3. Gunung Sari 4. Pradah Kali Kendal
Sawahan	<ol style="list-style-type: none"> 1. Banyu Urip 2. Kupang Krajan 3. Pakis 4. Petemon 5. Putat Jaya 6. Sawahan

Source: Data of Pemerintah Kota Surabaya, 2013

From the table on above, it can be seen that Central Surabaya is divided into 4 Subdistricts and 20 *Kelurahan*, there are 5 Subdistricts and 24 *Kelurahan* in Northern Surabaya, 8 Subdistricts and 40 *Kelurahan* in Southern Surabaya, 7 Subdistricts and 37 *Kelurahan* in Western Surabaya, and 7 Subdistricts and 42 *Kelurahan* in Eastern Surabaya.

Surabaya is a tropical city, typical climate for cities on the east side of Indonesian equator. In tropical regions there are only two seasons, wet season and dry season with significant climatological difference between those seasons. According to the observation from Juanda Surabaya Meteorological Station, the agency that calculate the wind velocity, air pressure, rainy days, rainfall and temperature of Surabaya. The average wind velocity in Surabaya in 12-35 knots. The highest wind velocity of Surabaya in normal condition occurs in February around 35 knots, it usually decreases significantly to the minimum velocity of 12 knots on December.

As the second metropolis after Jakarta, Surabaya is divided into several strategical regions such as:

- a. Vertical housing such as flats (simple), apartments, and condos (luxurious);
- b. Real estate in the western, eastern and southern sides of the city;
- c. Urban area which is concentrated in the center of the city;
- d. Trading areas which are concentrated in the center of the city and residencial area in western and eastern sides;
- e. Industrial and trading areas which are concentrated in north coast and southern side of the city that border with Gresik Regency and Sidoarjo Regency;
- f. Coastal areas that are utilized as residencial areas (fishermen residence), salt and fish ponds, military warehouse, boat industry, harbor, tourism and the road that connects Surabaya and Madura (Suramadu Bridge);
- g. Marine space in Surabaya is not only utilized for interinsulair and international sailing but also tourism in Kenjeran. The population of Surabaya up to December 2013 is 3,200,454 people.

From the data on above, it can be concluded that Surabaya having several strategical regions.

c. Demographical Condition

Having beach residence gives Surabaya good potentials as sojourns and residence for immigrants. Immigration that take place in Surabaya has

made it a city with rich culture and ethnicity. Many immigrants not only from Indonesia such as Madura, Sunda, Batak, Borneo, Bali, Sulawesi, and Papua; but also from outside Indonesia such as Malay, China, Arab, India, Europe. These immigrants come, stay and settle with the people of Surabaya forming cultural pluralism which became the signature of Surabaya.

With dense residential area, lands for residence, commercial needs and entertainment, there is no more space left for sanitary landfill. Surabaya, with three million people living in it, is the second largest city in Indonesia which has big roles in receiving and distributing industrial goods, engineering equipment, agricultural product, forest products, and groceries especially for East Indonesia.

The data in 2013 showed that Surabaya Permanent Residents increased from 3,125,576 people in 2012 to 3,200,454 people in 2013. The number of Surabaya permanent residents can be seen in the table below:

Table 10. The Number of Permanent Residence in Surabaya City 2009-2013

No	Subdistricts	2009	2010	2011	2012	2013
1	Karang Pilang	72.055	73.057	75.012	77.222	78.853
2	Wonocolo	80.825	77.980	81.512	84.817	86.815
3	Rungkut	97.730	97.715	102.208	107.954	112.200
4	Wonokromo	181.683	182.248	187.645	192.253	194.803
5	Tegalsari	114.454	111.156	113.772	116.264	118.185
6	Sawahan	223.218	221.830	225.319	230.094	233.745

7	Genteng	67.564	66.637	67.659	68.372	68.552
8	Gubeng	153.067	148.371	151.413	154.154	156.226
9	Sukolio	102.772	103.927	107.360	111.268	114.639
10	Tambaksari	226.814	229.408	235.457	242.735	248.289
11	Simokerto	102.184	101.980	104.836	106.759	108.181
12	Pabean Cantian	91.336	90.232	91.147	92.612	93.963
13	Bubutan	114.160	111.478	113.181	115.259	117.202
14	Tandes	94.199	93.454	95.458	97.521	99.234
15	Krembangan	122.560	124.005	125.800	129.603	133.084
16	Semampir	194.138	194.948	199.011	205.439	210.191
17	Kenjeran	130.609	134.226	143.625	151.911	158.571
18	lakarsantri	50.526	51.508	53.466	55.706	57.361
19	Benowo	47.223	47.320	50.388	54.910	57.628
20	Wiyung	63.832	63.958	66.393	68.793	70.724
21	Dukuh Pakis	60.667	59.782	61.392	63.166	64.495
22	Gayungan	46.138	45.789	47.439	49.086	50.269
23	Jambangan	45.256	45.170	47.419	49.640	51.290
24	Tenggilis Mejoyo	55.838	52.290	54.761	57.426	58.965
25	Gunung Anyar	49.215	48.050	50.760	53.592	55.781
26	Mulyorejo	81.402	82.270	85.250	88.123	90.579
27	Sukomanunggal	97.632	96.908	101.617	105.429	108.475
28	Asemrowo	38.778	39.619	42.580	45.622	46.714

29	Bulak	36.587	37.770	40.178	41.742	43.130
30	Pakal	41.411	41.580	44.811	48.358	50.743
31	Sambikarep	54.452	54.862	57.452	59.746	61.567
	Jumlah	2.938.225	2.929.528	3.024.321	3.125.576	3.200.454

*Source: Data of Dinas Kependudukan dan Catatan Sipil Kota Surabaya, 2013
(quoted from www.dispendukcapil.surabaya.go.id)*

The population ratio by gender can be seen in the table below:

Table 11. Significants Number of Residents According to Gender

Year	Male	Female	Total
2007	1.421.573	1.407.979	2.829.552
2008	1.453.960	1.449.422	2.903.382
2009	1.474.874	1.463.351	2.938.225
2010	1.469.916	1.459.612	2.929.528
2011	1.517.341	1.506.980	3.024.321
2012	1.566.072	1.559.504	3.125.454
2013	1.602.875	1.597.579	3.200.454

Source: Data of Dinas Kependudukan dan Catatan Sipil Kota Surabaya, 2013 (quoted from www.dispendukcapil.surabaya.go.id)

From the table on above, we can conclude that the ratio between the number of men and women is almost balance with 1,602,875 men, and 1,597,579 women.

d. Vision and Mission of Surabaya City

Development vision of Surabaya for 2011-2016 is to make Surabaya as Service and Trade City that is Smart, Humane, Dignified and Environmentally Sound. The realization of Surabaya as the center of trade

that can utilize global opportunities and fulfill global demand was supported by the determination in improving democratic and dignified government and community structures in healthy and humane environmental order.

Changes that happening on the middle of population increase also demand the improvement of the city's sustainable supporting capacity, dynamic characteristics of the population, the dignity of human resource that needs to be supported by the improvement of the city's environment quality, economic growth along with the affirmation of competitive local economic structure in regional and international levels. The three improvement of the people participation, bureaucracy reformation, and the improvement of accessibility, capacity and quality are three challenges that always come together.

To realize vision that is always the final goal of all kinds of development in Surabaya, thus the missions that will be done and become the target for all kinds of activity to develop (both by government and the community) for the next five years are as follows:

- a. To develop SMARTER city life through the improvement of human resource that is supported by the improvement of intellectual, mental-spiritual, skills, and health quality for the community in integrated and sustainable ways;
- b. To create HUMANE atmosphere through the improvement of accessibility, capacity, and the improvement of public service, bureaucracy

reformation quality and the utilization of city's resource to support the community welfare;

- c. To realize DIGNIFIED community life through community based economic development that prioritize the expansion of economic access to support the creativity of the people in Surabaya in order to affirm competitive local economic structure in regional and international levels;
- d. To make Surabaya livable through the equal and sound development of physical and social infrastructure (*Diakses dari <http://www.surabaya.go.id>, Malang 20 April 2016*)

e. The Meaning of Surabaya Symbol



**KOTAMADYA
SURABAYA**

Picture 2. Surabaya's Symbol

Source: Data of Radio Suara Surabaya (quoted from www.suarasurabaya.net)

The symbol of Surabaya is a fish and a crocodile which has so many stories behind it. One of the most famous stories is the battle between the fish

and crocodile told by LCR. Breeman, the leader of Nurspaarbank in Surabaya in 1918. The symbol of Surabaya that we know today was appointed by the Regional House of the People's Representative (DPRD) of Surabaya with the Decree No. 34/DPRDS of 19 June 1995, affirmed by Presidential Decree No. 193 of 1956 on 14 December 1956 that contained:

- a. The painting of the Heroues Monument symbolizes the heroism of Surabaya people in fighting for independence against the invaders.
- b. The painting of Sura the Fish and the Crocodile which meand *Sura Ing Baya* symbolizes the bravery of Surabaya people in confronting danger.
- c. The colors of blue, black, silver (white) and gold (yellow) are made as bright and clear as possible to create a great symbol. (*Accessed from <http://www.surabaya.go.id>, and based on writer's editing*)

2. General Illustration of *Kantor Bersama* SAMSAT (One Roof Administrative System) in Manyar (East Surabaya)

a. History of *Kantor Bersama* SAMSAT Manyar

Historically, SAMSAT in East Java began in 1977, one year after the policy of SAMSAT service was issued. As a province with the most population, East Java has the most SAMSAT offices compared to other provinces in Indonesia, on of the office is *Kantor Bersama* SAMSAT Manyar East Surabaya.

Surabaya, the capital city and the second biggest metropolis in Indonesia, initially only had one SAMSAT office in Jalan Ngemplak that

handled five regions: West Surabaya, East Surabaya, South Surabaya, Central Surabaya and North Surabaya. Only in 11 years (1977-1988), SAMSAT office in Ngemplak was deemed not feasible to continue as service office because of the increase of the amount of people being served. Thus, in 1988 SAMSAT office in Ngemplak was moved to a new office that was designed bigger and more representative and known as SAMSAT MANYAR, it was called so because it was located in Jalan Manyar Kertoarjo No. 1 Surabaya.

Twelve years later (1988-2000), SAMSAT MANYAR was also deemed incapable to handle a huge amount of customers despite several adjustments and reconstruction in the service room. In order to help the performance in SAMSAT Manyar and to improve the service quality, in 2000 there were 3 SAMSAT in Surabaya namely, SAMSAT Manyar, SAMSAT Ketintang (West and South), and SAMSAT Kenjeran. With this expansion, the service that was concentrated in SAMSAT Manyar would be distributed to SAMSAT Kenjeran and SAMSAT Ketintang, and in 2009 SAMSAT in the West was established at Jl. Raya Tandes. Since 2006, to help SAMSAT Manyar, the improvement of SAMSAT Drive Thru, SAMSAT Delivery and SAMSAT Payment Point were started.

**b. Vision, Mission, Motto and Commitment of Kantor Bersama
SAMSAT Manyar**

To apply the principles in implementing prime public service to the community, a set of values, norm, and guiding rules have been compiled to

decide, act and behave for all apparatus in dealing with the people. These values, norm and guiding rules were made in the form of Vision, Mission, Motto and Commitment that would bind the whole apparatus in SAMSAT service:

VISION :

To realize prime service as the proof of dedication to the people.

MISSION :

- a. To improve the quality of public service
- b. To improve security and safety as well as legal warranty in Motorized Vehicle possession.
- c. To improve Locally-Generated Revenue and national income

MOTTO :

Taxpayers Satisfaction is our purpose in service

COMMITMENT :

We the Apparatus of *Kantor Bersama* SAMSAT Manyar of East Surabaya commit to :

“Give the best service to the community and perform our duty professionally, honestly and responsibly.”

c. Types of Service in *Kantor Bersama* SAMSAT Manyar

SAMSAT as one of public institutions has many kinds of services.

The followings are the kinds of service in *Kantor Bersama* SAMSAT in Manyar for the community:

1. New Vehicle Registration

2. Vehicle Registration Certificate Extension
3. Vehicle Registration Certificate Approval
4. Incoming Transfer Registration/Title Transfer Fee II (BBN II)
5. Special Requirements Registration
6. ATM Payment of SAMSAT East Java

Even though SAMSAT Manyar gives many kinds of service, the service system and procedure still need to be improved and it is a demand that came from the community. To fulfill this demand, SAMSAT Manyar makes some innvotations in giving prime service.

d. Types of Prime Service in *Kantor Bersama* SAMSAT Manyar

The followings are prime services given by *Kantor Bersama* SAMSAT S in Manyar:

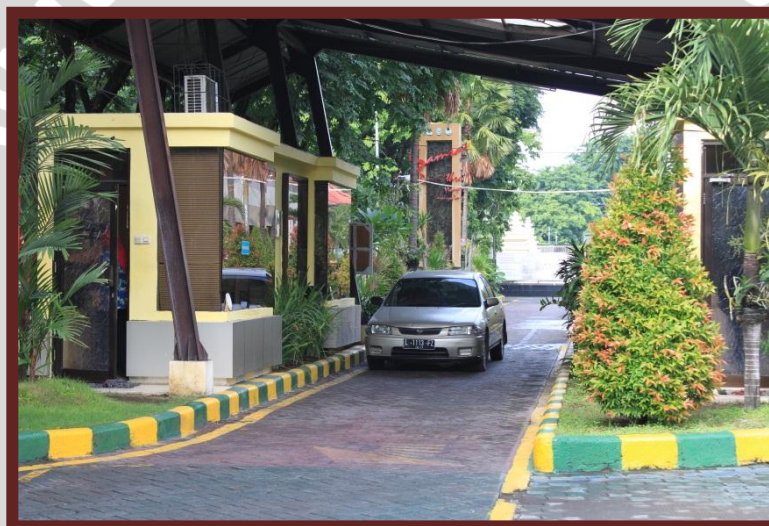
1) SAMSAT Drive Thru

SAMSAT Drive Thru uses new concept that was applied in private sector such as the fast food restaurant, McDonald's. This prime service has been an icon of service in every public service exhibition hel in East Java and Jakarta.

The impelementation of SAMSAT Drive Thru in *Kantor Bersama* SAMSAT in Manyar East Surabaya was executed on 26 December 2006. The purposes of SAMSAT Drive Thru are:

- a. To facilitate and give options to Taxpayers in paying their vehicles tax and SWDKLLJ and one year Vehicle Registration approval.

- b. To save time, money and energy in paying vehicles tax, SWDKLLJ and one year Motorized Vehicle Registration Certificate approval because SAMSAT Drive Thru is really easy, quick, proper, transparent and accountable.
- c. To utilize technology, information and communication in an optimal public service.
- d. To reduce the work load in main SAMSAT



Picture 3. SAMSAT Drive Thru in Kantor Bersama SAMSAT Manyar

Source: Data of Kantor Bersama SAMSAT Manyar, 2015

2) SAMSAT Link

SAMSAT Link is a payment service of vehicles tax, SWDKLLJ, and Vehicle Registration Certificate that is based on technology, information and communication that can serve all Taxpayers from all areas in East Java without being restricted in one place. SAMSAT Link service facilitates the

payment and approval processes. If until the end of business hours of a day the payment was not done, the customer would have to pay directly to SAMSAT Shares Office on the next day.

SAMSAT Link in Surabaya was inaugurated by the Governor of East Java on 7 October 2004. The purposes of SAMSAT Link are:

- a. To give alternative options of service for taxpayers to pay their vehicles tax and SWDKLLJ and Vehicle Registration Certificate approval without being restricted by their areas.
- b. To give easy, quick, transparent and accurate service to the Taxpayers.
- c. To utilize technology and information in the service process
- d. To save time, money and energy in paying vehicles tax, SWDKLLJ, and Vehicle Registration Certificate approval.



Picture 4. SAMSAT Link Network

Source: Data of Kantor Bersama SAMSAT Manyar, 2015

3) SAMSAT On-The-Go (Keliling)

SAMSAT On-the-go is a service done by going around from one place to another according to a pre-determined schedule. The purposes of SAMSAT On-the-go are:

- a. To bring the service to the Taxpayers
- b. To facilitate and give options of service to the taxpayers
- c. To reduce the work load of the main SAMSAT ;
- d. To improve the people's compliance in paying tax.



Picture 5. SAMSAT On-The-Go Service in the Morning (Next to the Terminal Bratang) and in the Night (At Lapangan Mundu Tambaksari)

Source: Data of Kantor Bersama SAMSAT Manyar, 2015

4) SAMSAT Quick Response (SQR)

This is a shuttle service for vehicles tax payment. The taxpayers only need to call the Call Center and state their identity including their addresses and the officer will come to deliver and pick up the required document.



Picture 6. SAMSAT Quick Response Services

Source: Data of Kantor Bersama SAMSAT Manyar, 2015

5) EDC (Electronic Data Capture) Card Payment

The improvement in *Kantor Bersama SAMSAT* in Manyar, East Surabaya has brought EDC (Electronic Data Capture) card payment just like in banking. The use of EDC card for payment is limited to Debit/Credit card with Visa or Master Card logos. However, there is possibility that cards with other logos can be used in the future. The use of EDC card in *Kantor Bersama SAMSAT* in Manyar, East Surabaya has begun in January 2007.



Picture 7. Process of EDC (Electronic Data Capture)

Card Payment Services

Source: Data of Kantor Bersama SAMSAT Manyar, 2015

The use of EDC card in *Kantor Bersama SAMSAT* in Manyar, East Surabaya has begun in January 2007.

6) E-SAMSAT

E E-SAMSAT of East Java is a program from East Java Province government to facilitate online vehicles tax payment that collaborates with Private Bank. The reason behind this program is to facilitate the people in paying tax. Moreover, this program also aims to increase the people's awareness about the importance of paying taxes. With all the facilities in online tax payment, the people are expected to be more aware to pay taxes on time.

E-SAMSAT of East Java is very easy to use every where and every time because the payment is done online and the taxpayers do not have to

come to the office. People are usually reluctant to pay taxes because they have to get in line and wait for a long time and the service is not optimal. With E-SAMSAT, this kind of problem can be eliminated. People only have to go online or use banking facilities such as : ATM, SMS Banking, Internet Banking. They can also come to the nearest PPOB counters and use a payment code from East Java E-SAMSAT portal at www.eSAMSAT.jatimprov.go.id.

E-SAMSAT program has a lot of advantages such as facilitating the taxpayers to pay in a short time. With this program people can pay their taxes on time since the payment can be done anywhere and anytime.



Picture 8. Symbol of E-SAMSAT Jatim

Source: Data of Kantor Bersama SAMSAT Manyar, 2015

However, this program also has disadvantages. One of those is the program socialization to the community. Not all people know about online tax payment especially rural community. The government efforts in

socializing this program is not enough. Other disadvantage is sometimes there are errors in the system during the online payment and with these errors occurring, people are not sure whether their payment is successful. Therefore, socialization on this program is really needed so that the people in East Java can use this program well.

7) **ATM SAMSAT**

ATM SAMSAT is the first prime service in Indonesia that based on self service. Self service entails, as follows:

1. Service without interaction with the officers
2. Service without time, distance and place limitations
3. Service with one single machine for Vehicle registration certificate registration, confirmation and approval every year
4. Efficient service in terms of human resource, report administration, facilities
5. Flexible service in strategic such as ATM

Through this program, government expects can provide service with easy access, fast and cheap in management of Vehicle Tax Payment and also can gives best quality of service to the tax payer.



Picture 9. ATM SAMSAT JATIM

Source: Data of Kantor Bersama SAMSAT Manyar, 2015

e. The Area of Work of Kantor Bersama SAMSAT Manyar

Kantor Bersama SAMSAT Manyar East Surabaya has an area of work that consists of 7 (seven) subdistricts and 40 (forty) kelurahan which since February 2013 became 6 (six) subdistricts and 37 (thirty seven) kelurahan. The Numer of Data Objects of vehicles being served until December 2014 is 601,035 motor vehicles.

Table 12. Data Objects of Motor Vehicle

No	Subdistricts	DATA OBJECTS	
		2013	2014

1	Rungkut	85.685	90.177
2	Tambaksari	160.379	167.125
3	Sukolilo	87.313	90.548
4	Gubeng	120.197	123.288
5	Mulyorejo	72.484	74.955
6	Gunung Anyar	42.994	45.176
TOTAL		569.052	591.269

Source : Data of Kantor Bersama SAMSAT Manyar, 2015

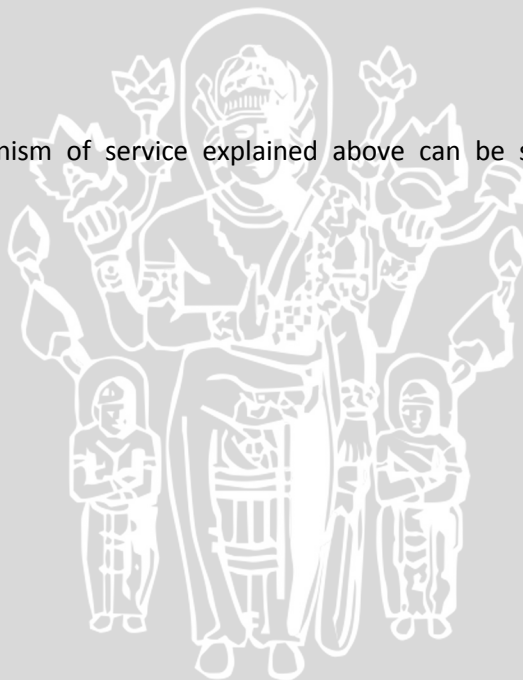
f. Mechanism of Service in Kantor Bersama SAMSAT Manyar

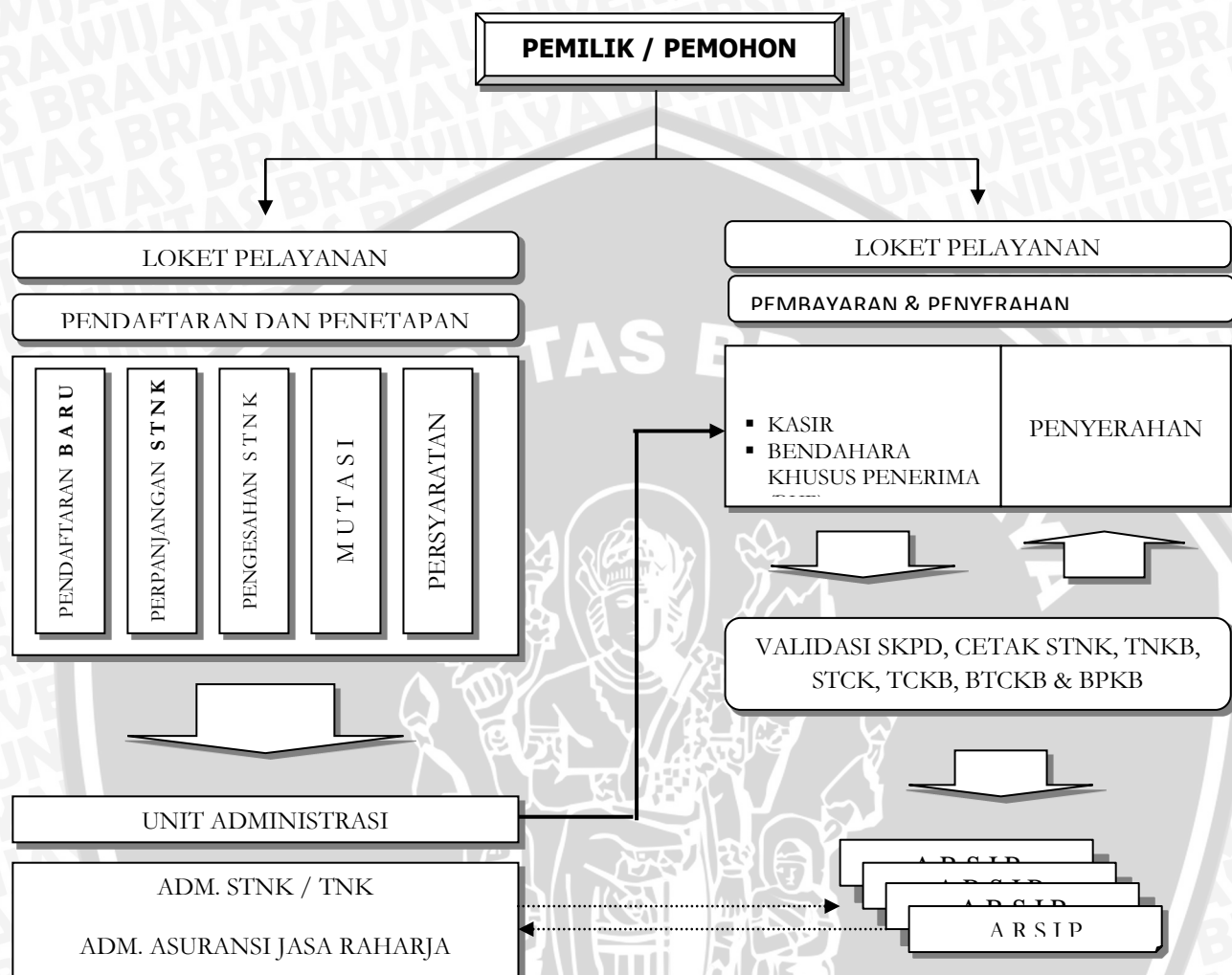
The mechanism of service in SAMSAT as regulated in Joint Implementation Instruction of *Kapolri*, Director General of PUOD, and Directors of PT Jasa Raharja (Persero) concerning SAMSAT Governance Guidelines can be explained as follows:

1. People/Taxpayers who want to register their motor vehicle must first go to form counter.
2. For People/Taxpayers who administer the Vehicle Registration Certificate approval every year, must go to Counter 16 (Registration Caounter) after taking the form, other than that must directly go to Physical Check counter.
3. After physical check taxpayers must go to Counter 22 to register their files according to each of their errand (New, Transfer, five year extension).

4. After the files are approved by the officer of Counter 22 (Registration and Confirmation), Taxpayers must go to counter 23, 24, 25 (Payment Counter) to complete the payment of PKB/BBNKB and SWDKLLJ.
5. After completing the payment, Taxpayer must go to counters 26 and 27 to pay for BPKB and TNKB.
6. Finally, in just 30 minutes, Taxpayers will receive their Vehicle Registration Certificate along with the approved files. For new vehicle, BBN II, or incoming transfer the process will take up to 45 minutes in counter 28.

The mechanism of service explained above can be seen in the picture below:





Picture 10. Mechanism of Service in Kantor Bersama SAMSAT

Source: Data of Kantor Bersama SAMSAT Manyar, 2015

g. Daily Numbers of Service

Kantor Bersama SAMSAT Manyar is a public service institution that consists of three instotutios that cooperate in tax payment. The huge amount of taxpayers documents that come each day demand the office to give quality

service. The following is the average amount and types of service in *Kantor Bersama SAMSAT* Manyar each day.

Table 13. Daily Numbers of Service

NO	SERVICES	OBJECT EVERY DAY	OBJECT EVERY MONTH
1.	SAMSAT <i>INDUK</i>		
	Annual Validation of Vehicle Registration (STNK)	1.177	29.428
	Repeated Survey (5 years)	176	4.405
	New Vehicle Registration	142	4.265
	In and Out Mutation Request	25	642
2.	Drive Thru	289	7.230
3.	Corner Galaxy Mall	64	1.618
4.	Corner Carrefour	182	4.553
5.	SAMSAT On-the-go (<i>Keliling</i>)	164	4.102
6.	e-SAMSAT	26	660
JUMLAH		2.245	56.903

Source: Data of Kantor Bersama SAMSAT Manyar, 2015

h. Legal Foundation of *Kantor Bersama SAMSAT* Manyar Establishment

1) National Legal Foundation

Since the establishment of service model of SAMSAT in 1976, some rules has been issued in order to adjust the improvement of SAMSAT with environment demand and changes. Some of those rules are :

1. The Decree of the Ministry of Defence and Security/Commander of ABRI, Ministry of Finance and Ministry of Home Affairs 28 December 1976, No. : Pol. Kep/13/XII/1976, No : Kep 1693/MK/IV/12/1976 and No. : 311 of 1976
2. Domestic Circular Letter 28 June 1977, No. 16 of 1977 concerning Implementation guidelines of One-Stop Administration System (SAMSAT) in the issuance of Vehicle Registration Certificate (STNK), Vehicles Tax (PKB), BBNKB and SWDKLLJ payment.
3. Joint Instruction of the Ministry of Defence and Security/Commander of ABRI, Ministry of Finance and Ministry of Home Affairs 1 October 1988, No : Ins/03/1988, No : 5/IMK/013/1988 and No. : 13A of 1988 concerning the appointment of SAMSAT Coordinator and the Formation of SAMSAT Center and Provincial SAMSAT Coach Team.
4. Joint Instruction of the Ministry of Defence and Security/Commander of ABRI, Ministry of Finance and Ministry of Home Affairs 7 September 1993, No. : Ins/02/1993, No. : 5/IMK/01/1993 and No. : 2A of 1993, concerning the procedure of STNKB distribution including the registration and the issuance of STNKB (change in validity period of STNKB from one year period to five year period)

5. Joint Implementation Instruction of Indonesian National Police, Directorate General of PUOD and the Directors of PT Jasa Raharja (Persero), 1 June 1994, No. : Pol. Juklak/09/VI/1994, No. : 973/1818/PUOD and No. : Juklak/01/JR/VI/1994 concerning the Refinement of the Procedure of Motor Vehicle Registration in *Kantor Bersama SAMSAT*;
6. Joint Instruction of the Ministry of Defence and Security/Commander of ABRI, Ministry of Finance and Ministry of Home Affairs, 11 October 1999 concerning service implementation in SAMSAT, No: Ins/03/M/X/1999, No : 29 Tahun 1999, No : 6/IMK.014/1999.
7. Joint Implementation Instruction of Indonesian National Police, Directorate General of PUOD and the Directors of PT Jasa Raharja (Persero), No. : SKEP/03/X/1999, No. : 973-1228 dan No. : SKEP/02/X/1999, 15 Oktober 1999, concerning Procedure Guidelines of One-Stop Administration System (SAMSAT).
8. The Decree of the Ministry of Efficient Utilization of State Apparatus No. 63/KEP/M. PAN/2003, 10 July, concerning General Guidelines of Public Service.
9. The Regulation of Indonesian National Police No. 5 of 2012 concerning the Identification and Registration of Motor Vehicles.

2) East Java Regional Legal Foundation

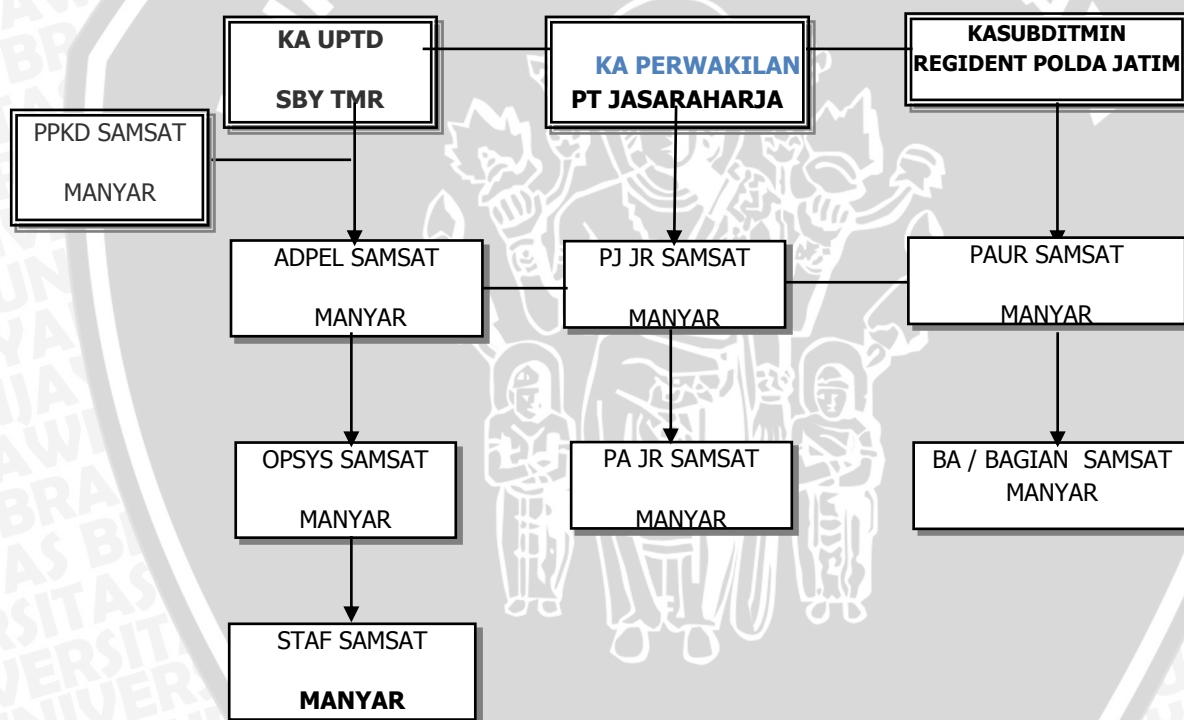
To encourage the growth and development of new innovations in *Kantor Bersama* SAMSAT of East Java Province, several rules (regulations) have been issued in provincial level:

1. Joint Regulation of East Java Governor, Regional Police of East Java and Operational Director of PT. Jasa Raharja (Persero), 23 October 2007 No. : 8/PB/2007, No. : B/41/X/2007, No. : SKEB/5/2007 concerning the Implementation and Prime Service in SAMSAT in East Java Province;
2. Joint Decree of Traffic Directorate of Regional Police of East Java, the Chairman of East Java Province Revenue Office and the Chairman of PT. Jasa Raharja (Persero) East Java Branch, 23 November 2007 No.: B/46/XI/2007 Nomor : 311 of 2007 No. : SKEB/I/2007 concerning Implementation Instruction of Prime Service in SAMSAT in East Java Province;
3. Joint Decree of Traffic Directorate of Regional Police of East Java, the Chairman of East Java Province Revenue Office and the Chairman of PT. Jasa Raharja (Persero) East Java Branch, 23 November 2007 No.: B/47/XI/2007 No. : 312 of 2007 No. : SKEB/I/2007 concerning Joint Operation of Motor Vehicles Administration Inspection in East Java Province;
4. The Regulation of East Java Governor No. 40 of 2014 concerning Tax Payment of Motor Vehicle via ATM SAMSAT.

i. Organizational Structure of *Kantor Bersama* SAMSAT Manyar

The organizational structure of *Kantor Bersama* SAMSAT in Manyar basically referred to the applicable regulations. The organizational structure can be divided into two structure models namely, vertical organizational structure that uses hierarchical principles and horizontal organizational structure which is functional and uses implementation functions principles.

1) Vertical Organizational Structure



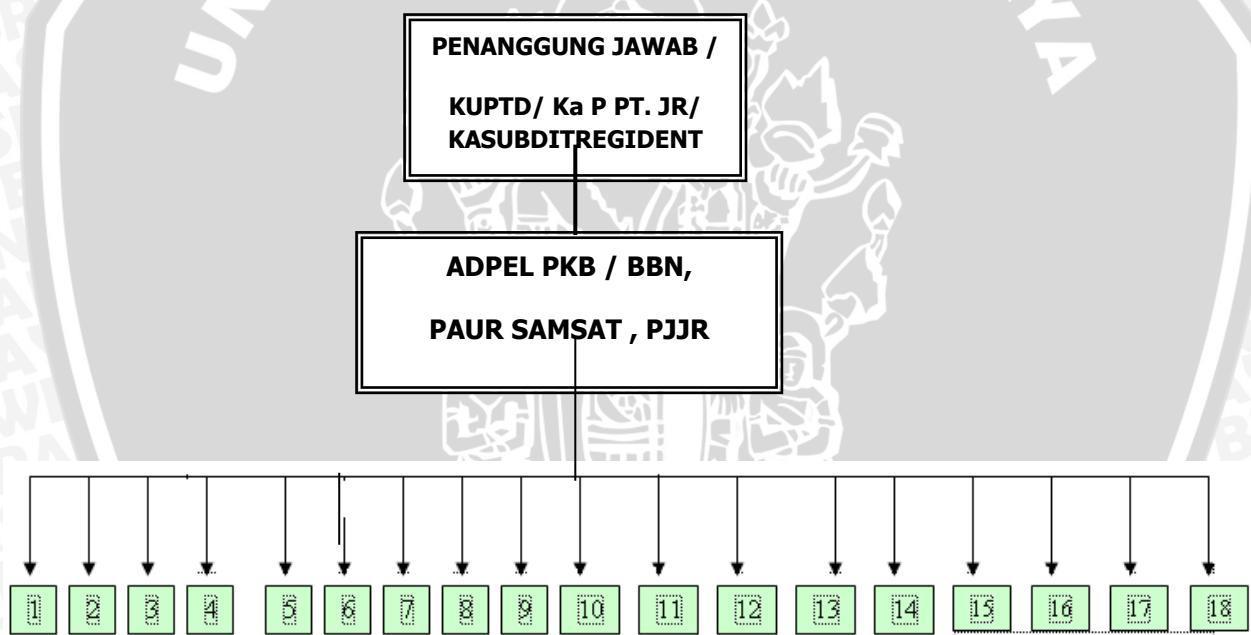
Picture 11. Vertical Organizational Structure of *Kantor Bersama* SAMSAT Manyar

Source: Data by Kantor Bersama SAMSAT Manyar, 2015

Explanation:

- a. Service Administrator (*Adpel*) of PKB & BBNKB
Conduct the collection of PKB and BBNKB in *Kantor Bersama* SAMSAT and report directly to the Chairman of UPTD Revenue East Java Province, East Surabaya.
- b. Jasa Raharja
Conduct the collection of SWDKLLJ and IWKU and report directly to the Chief Representative of PT Jasa Raharja.
- c. SAMSAT Head of Affairs
Conduct the Implementation of Service in registration and identification service of motor vehicles in the form of STNKB, TNKB, BPKB, and Master Card and so on

2) Horizontal Organizational Structure



Picture 12. Horizontal Organizational Structure of *Kantor Bersama* SAMSAT Manyar

Source: Data of Kantor Bersama SAMSAT Manyar, 2015

Explanation:

1. Form Section
2. Physical Check Section
3. Information and Complaints Section
4. Registration Section
5. *Putor* Section
6. Numbering Section
7. Determination Section
8. Payment Section
9. Ratification Section
10. Vehicle Registration (STNK) Section
11. STNK Archive Storage Section
12. STNK and TNKB Submission Section
13. *Opsys* Section
14. PPKD Section
15. Determination of SWDKLLJ Section
16. IWKBU Section
17. TNKB Section

From the picture above it can be concluded that SAMSAT Shared Office is a cooperating system between Indonesian National Police, Provincial Revenue Agency and PT Jasa Raharja (Persero).

B. The Provision of Focus Research Data

1. Implementation of ATM SAMSAT Innovation Program

The implementation of Innovation ATM SAMSAT Programs is the follow up of East Java Governor Regulation No. 40 Year 2014 on Vehicles Tax Payments through ATM SAMSAT (*Anjungan Transaksi Mesin*). To realize excellence service for society, it needs some new change in implementation of public service, one of the efforts is by improving system and procedure of service through many kinds of innovation program that oriented to society needs. One of bureaucracies institution that has innovation program is *Kantor Bersama* SAMSAT, Manyar.

Based on the result of observation and interview at *Kantor Bersama* SAMSAT Manyar, below is the result of interview with Ma'am Linda as the person from Information Department at SAMSAT Manyar East Surabaya on Thursday 12 May 2016, 11.57 WIB, she explained that:

“yes, KB SAMSAT always try to improve excellence service by doing some innovation to give the best and effective service for taxpayers. There are so many innovation, besides of drive thru service counter, malls corner, SAMSAT link, SAMSAT around unit, SQR, e-SAMSAT, also ATM SAMSAT. Well, ATM SAMSAT is refinement of e-SAMSAT innovation, because if the taxpayers doing the payment by e-Samsat, they have to go to the office to asked the receipt of taxes' payment, but by using ATM SAMSAT they should not go to the office because from ATM machine, taxpayers can receive the receipt of taxes' payment, and that receipt is valid as proof mark”.

“iya mbak, KB SAMSAT selalu berupaya untuk meningkatkan pelayanan prima dengan terus berinovasi untuk memberikan pelayanan yang terbaik dan efektif untuk para wajib pajak. Disini banyak inovasinya, selain pelayanan loket juga ada drive thru, corner yang di mall-mall, samsat link,

samsat keliling, SQR, e-samsat, juga ATM SAMSAT. Nah ATM SAMSAT ini penyempurnaan dari inovasi e-samsat, karena kalau bayar pakai e-samsat kan para wajib pajak masih harus ke kantor untuk minta bukti pembayaran pajaknya, kalo ATM SAMSAT ini udah enggak, struknya langsung keluar dari mesin ATM dan itu udah sah sebagai tanda buktinya”.

Through the interview process, it can be concluded that innovation of ATM SAMSAT program was the innovation that support the effort of *Kantor Bersama SAMSAT Manyar* to realize excellence service for society especially for taxpayers. The implementation and management ATM SAMSAT innovation program is not involve some agencies like the other innovation, this thing goes along with Jugi Tristanto, S.Sosb said, as the administrator of PKB and BBNKB service at interview process on Thursday 12 May 2016, 10.10 WIB.

“We are not doing that again, the development of ATM SAMSAT is more than enough from East Java Dipenda and SAMSAT...Dipenda was involved in designing of East Java ATM SAMSAT machine in terms of hardware and software.. also there is some coordination with banking parties as work partners in the payment process of PKB, Bank that involve in this coordination are Mandiri, BNI, BRI, and also Bank Jatim. But, as far away, most people used Mandiri only”.

“Sudah enggak mbak, pengelolaan ATM SAMSAT ini dah cukup dari Dipenda Jatim sama SAMSAT aja... Dipenda terlibat dalam hal mendesain mesin ATM SAMSAT Jatim dari segi hardware dan software.. terus juga ada koordinasi dengan pihak perbankan untuk menjadi mitra kerja dalam proses pembayaran PKB, banknya ada mandiri, bni, bri dan bank jatim. Cuma sejauh ini yang udah banyak dipakai orang rata-rata dari mandiri aja”.

Those statements was supported by Dilla Vergieka as the Data Operator at interview process on Thursday 12 May 2016, 13.50 WIB.

“The implementation of ATM SAMSAT Program is the form of excellence service which exist at *Kantor Bersama SAMSAT Manyar*. Based on the past experience innovations like drive thru, SAMSAT around unit, payment point or SAMSAT corner, it was still have so many problems, the

service also services also remains to be face to face with the officer, brokering practices are also still potential, payment still have to carry cash money, also the infrastructure need so many fund. So I can said that the past innovation could not fulfil the needs of taxpayers with high mobility, but ATM SAMSAT can be in malls or also at the main office. Society's demands to get more effective and efficient service were encouraged us to formulate a program the latest innovation which exist at the centre of the crowd, and the way to use it is easy, safe, practical, and efficient, well we can call it as ATM SAMSAT. But, consider it is still new innovation, it should be balanced by clear socialization and consistent to reach our goal”.

“Pelaksanaan program ATM SAMSAT ini merupakan bentuk pelayanan unggulan yang ada di *Kantor Bersama* SAMSAT Manyar. Karena pengalaman dari inovasi-inovasi yang sebelumnya baik itu drive thru, samsat keliling, payment point atau samsat corner kan masih banyak menghadapi kendala, wajib pajak masih harus menunjukkan kelengkapan secara fisik, pelayanan juga masih harus tatap muka dengan petugas, praktik percaloan juga masih berpotensi, bayarnya juga masih harus bawa uang tunai, sarana pra sarananya juga butuh dana yang gak sedikit kan mbak. Jadi inovasi yang dulu masih belum bisa memenuhi kebutuhan para wajib pajak yang mobilitasnya tinggi, kalo ATM SAMSAT kan bisa di mall-mall bisa juga di Kantor Induk langsung. Tuntutan masyarakat untuk dapat pelayanan yang lebih efektif dan efisien mendorong kami untuk merumuskan program inovasi terbaru yang keberadaannya berada di pusat keramaian, dan pemakaiannya mudah, aman, praktis, dan efisien, ya program ATM SAMSAT ini. Cuma ya namanya inovasi baru ya harus diimbangi dengan sosialisasi yang jelas dan konsisten biar berhasil mbak”.

Based on the interviewees above, we can see that the implementation ATM SAMSAT program needs some coordination, consistence, also the elements to support the success of that program.

a) Implementation Process of ATM SAMSAT Innovation Program

Below are the elements that exist in the Implementation ATM SAMSAT Innovation Program:

a. Program's Purpose

Every program always have clear purpose. It is intended that the implementation of these programs can run optimally. ATM SAMSAT is one

of the innovation program in doing the process of vehicle tax payment. Before the implementation of ATM SAMSAT Program the payment process was do conventionally, but this way is still considered to be less effective as the process was complicated and had to wait for the call duration due to a build-up of taxpayers at *Kantor Bersama* SAMSAT Manyar. Therefore SAMSAT broke new ground by making innovations in the form of ATM SAMSAT. As with other innovation programs, ATM SAMSAT program also had a purposes in its implementation. Those purposes used as references in giving service, as expressed by Jugi Trisanto, S.Sosb as the Administrator of PKB and BBNKB Service at interview process on Thursday 12 May 2016, 10.14 WIB.

“Basically, vision, mission and purposes from ATM SAMSAT is to change the office into the machine. Moreover the purposes are also to reduce taxpayers’ complaint about the procedure of PKB Payment. Another purposes are to reduce the administration funds like photocopy and many more. By this innovation of ATM SAMSAT, it can also reduce the number of broker because it uses self-service system”.

“Pada dasarnya visi misi dan tujuan dari atm samsat ini adalah merubah kantor menjadi mesin. Selain itu tujuannya juga untuk mengurangi keluhan para wajib pajak tentang prosedur pembayaran PKB mbak. Tujuan lainnya juga untuk mengurangi biaya administrasi seperti biaya fotokopi dan lain-lain. Dengan adanya inovasi atm samsat ini kan juga bisa mengurangi jumlah calo yang beroperasi karna sistemnya kan sudah self service”

Same idea was expressed by Linda from Information Department at interview process on Thursday 12 May 2016, 12.00 WIB.

“The purpose of ATM SAMSAT is to make easier for the taxpayer in doing payment, also the payment can arranged in 24 hours, but here we also open till 8 P.M because we have drive thru. At mall, we follow the rule of

mall itself. Also this ATM SAMSAT is easy, fast, safe, and does not need the help of the officer to use.”

“Tujuan atm samsat ini untuk mempermudah wajib pajak, pembayarannya kan bisa sampai 24 jam, kalo disini buka juga sampe malem jam 8 karena ada drive thru, kalau yang di mall yang ngikutin jam buka tutupnya mall. Selain itu atm samsat ini mudah cepat aman, dan tanpa membutuhkan bantuan petugas”

Based on the data above, it can be concluded that the implementation of Inovation ATM SAMSAT program were emphasized to give better service and in accordance with the wishes and needs of the society, which are transparent, accountable, fast, correct, effective, efficient, and safe service.

b. Registration Requirements

Registration is an administrative technical requirements that must be met by the taxpayer to obtain the desired services in accordance. ATM SAMSAT is an innovative form that made by *Kantor Bersama SAMSAT* Manyar to taxpayers. To use the ATM service SAMSAT, the taxpayer must have a smartcard card that use to store vehicle data from the taxpayers. There were no differences in registration requirements for vehicles tax payment over the counter at the Office of the Joint SAMSAT with payment through ATM SAMSAT.

Table 14. Registration Requirements of PKB Payment at *Kantor Bersama SAMSAT* counter and ATM SAMSAT

<i>Kantor Bersama SAMSAT</i> counter				ATM SAMSAT			
Identity	Card/	Driving	License/	Identity	Card/	Driving	License/

PASSPORT/ Original or Photocopy of Family Identity Card	PASSPORT/ The Original of Family Identity Card (Identity's name must be same with the name at Vehicle Registration)
The Original of Vehicle Registration	The Original of Vehicle Registration
Include registration folder	Does not Include registration folder

Source: Data of Kantor Bersama SAMSAT Manyar, 2015

Based on the table above, there is no significance difference between the requirements to doing payment at *Kantor Bersama SAMSAT* counter and through ATM SAMSAT. It stated by Fahmi as an Data Operator on interview process at Thursday 12 May 2016, 15.10 WIB.

“Truly, the requirements on registration actually it is same, we just need Vehicle Registration and Identity Card. The one which it makes different is that if you going through counter, you still need to wait for queuing, but if you want to make a smartcard, you just need to go to counter directly or you can ask to information department about the way to make it. You don't need to queue because there are few person want to make that card everyday, plus to make a single smartcard you just need to make it once in your life, so it does not need to bother you each year.”

“Kalo persyaratan pendaftaran sih sama aja mbak Cuma butuh STNK dan KTP pemilik kendaraan. Yang membedakan kan kalo lewat loket masih harus antri, kalo mau bikin smartcard langsung aja ke loket ato bisa tanya ke bagian informasi cara pembuatannya. Nggak perlu antri karna yang bikin setiap harinya juga ga banyak. Bikinnya kan Cuma sekali seumur hidup jadi nggak perlu repot-repot tiap tahun”

Those statement also summed up by Dilla Vergieka as an Data Operator on interview process at Thursday 12 May, 2016, 13.53 WIB.

“The difference of ATM SAMSAT registration is that you don't need to do registration, so you can go on directly. The way to makes a smartcard is that you need to make it long days before right, you need to do payment to do registration, well its different with smartcard, you just need to make it once

for forever. Well the requirements is same that you need Identity Card and Vehicle Registration. Long ago the taxpayers also need to brought their *BPKB* but for now, they don't have to. Well it stated on perkab no 5 year 2012 that *BPKP* was erased from the requirements list. And also long ago taxpayers also need their BKP too, but now they just need to bring their vehicle registration and Identity Card only.”

“Bedanya syarat pendaftarannya atm samsat kan nggak perlu mendaftar jadi langsung aja. Kalo smartcard itukan jauh jauh hari to, kalo pendaftaran kan setiap tahun waktu bayar harus daftar dulu, kalo smartcard itu enggak, jadi bikin sekali untuk selamanya mbak. Syaratnya sama seperti biasa KTP dan STNK. Dulunya juga pakai BPKB tapi sekarang udah nggak. Itu menurut perkab no 5 tahun 2012 BPKB ditiadakan. Jadi dulu pake BKP juga mbak, kalo sekarang cm STNK sama KTP aja”

Therefore, based on the table data above as well as statements from the two speakers, we can see that the admission requirements for the payment of taxes through the counter and ATM SAMSAT are same. The requirement is simple and straightforward. The following is a form of SmartCard Cards:



Picture 13. Front View of SmartCard

Source: Field Data by Writer, 2016



Picture 14. Behind View of SmartCard

Source: Field Data by Writer, 2016

It can be concluded that the vehicle tax payment through counter, the requirements are vehicle registration and ID cards. Then the vehicle tax payment through ATM SAMSAT also require vehicle registration and identification documents in accordance with the identity of the owners that listed in the vehicle registration as a condition to obtain a smartcard. The difference only lies in its function, how to do manual registration should be done every year when the taxpayer will pay an annual tax on the counter, if using ATM SAMSAT Smartcard, the registration is only necessary once and perpetual license.

c. Cost and Time Settlement Services

Taxes are one of the main sources of state revenue, taxes also have an enormous influence in terms of development of the State. The service charge is acquire from each different taxpayers according to the type and vehicle class. Below is the cost of services in ATM SAMSAT:

1. Mandatory Contribution Fund Rates Road Traffic Accidents by the Finance Minister Regulation No. 36 / PMK.010 / 2008 dated February 26, 2008, defined as follows:

Table 15. Mandatory Contribution Fund Rates Road Traffic Accidents (*Tarif Sumbangan Wajib Dana Kecelakaan Lalu Lintas Jalan/ SWDKLLJ*)

Groups	Vehicle Types	SWDKLLJ Fare	KD/SERT.	TOTAL
A	Motorcycle 50cc of down , the ambulance , hearse and fire truck	0	3000	3000
B	A tractor , bulldozer , forklifts , a tow truck , excavator , the cranes, etc	20000	3000	23000
C1	Motorcycle , a bicycle beetles and scooter above 50cc till 250cc and a vehicles tricycle	32000	3000	35000
C2	Motorcycles and scooter above 250cc	80000	3000	83000
DP	pick up / freight car till 2400cc, sedan, jeep, and a passenger car not public transport	140000	3000	143000

DU	A passenger car public transport till 1600cc	70000	3000	73000
EP	buses and microbus not public transport	150000	3000	153000
EU	Buses and microbus public transport, and a passenger car other public transportation above 1600cc	87000	3000	90000
F	Truck , tank vehicle , holding car , car goods above 2400cc , truck container , etc	160000	3000	163000

Source: Data of Kantor Bersama SAMSAT Manyar, 2015

2. Cost of the *PKB* (Vehicles Tax) by the East Java Provincial Regulation No. 9 of 2010 on Local Taxes.

PKB Rates:

- Private vehicleless and bodies = $1.5\% \times \text{bases}$
- Public transport vehicles = $1.0\% \times \text{bases}$
- Ambulance, fire brigade, social and religious, social and religious institutions, Government / Military / Police and Local Government = $0.5\% \times \text{bases}$
- Vehicles heavy equipment and large appliances = $0.2\% \times \text{bases}$

ATM SAMSAT has funds certainty. Similar idea comes taxpayer who uses ATM SAMSAT service, Sasmito Adi Prawiro, a private employees, on interview process at Wednesday 27 April 2016, 16.18 WIB.

“Well, it’s a twice times that I used ATM SAMSAT, well I used it to doing *PKB* payment. There’s no additional fees from SAMSAT, but there’s some administration fees from bank that I used to do transaction. We know that transaction that we used from Online Bank Transaction has additional charge for it.”

“Iya nih saya sudah dua kali ini pakai layanan ATM SAMSAT, keperluannya ya jelas bayar PKB tahunan mbak. Kalo biaya tambahan dari SAMSATnya nggak ada, Cuma kan ada biaya administrasi dari bank yang saya pakai transaksi, kan seperti yang kita tahu kalau transaksi menggunakan media bank di transaksi-transaksi online juga memang kena charge administrasinya mbak”.

Another statements came from the other taxpayers, Roesmawati, a private employees, on interview process at Saturday 30 April 2016, 10.05 WIB.

“This is my first time to use ATM SAMSAT, well...its very useful, and it's also easy because I don't have to bring my cash. Well, it's because the payment is progressive so I don't have to bring my cash, now I just need to do one click by using token, so it's very easy. The machine's usage also easy and fast. It has additional charges, I guess five thousands for bank administration, but it is not a problem than I need to queue up to do payment”.

“Ini pertama kalinya coba pakai ATM SAMSAT, ternyata praktis ya, juga ga ribet karena ga harus bawa uang tunai, soalnya saya kan bayarnya kena progresif juga mbak jadi biasanya yang harus bawa-bawa uang cash sekarang tinggal di klik-klik aja pakai token jadi praktis. Gak ribet juga mesinnya gampang, cepet juga. Kayaknya tadi ada chargenya ya lima ribu untuk administrasi bank, tapi ga masalah daripada antri juga mbak”.

Based on those two taxpayers, it can be concluded that ATM SAMSAT has certainty funds. In addition to have certainty in costs, the implementation of ATM SAMSAT innovation program also has a benchmark time speed. The services rate provided by ATM SAMSAT are fairly short. This thing supported by Aris Setiawan, an entrepreneur, on interview process at Thursday 12 May 2016, 16.05 WIB.

“ I thought the service rate is not much different with the counter, ETA 5-10 minutes, by using ATM is more fast because I don't have to queue up, also I can do the payment at mall, I don't have to go to SAMSAT Manyar”.

“Kalau waktu dalam pelayanan kayaknya ga beda jauh ya mbak sama di loket, paling 5-10 menit, yang bikin lebih cepet kalau lewat ATM ini kan gak pakai antri, juga bisa bayar di mall gak harus ke samsat banyak”

Based on the interview, I can concluded that the service rate that provide by ATM SAMSAT is relative short because it uses self-service system, so we don't have to queue up at counter.

d. Service Type

Tax services is one of the main forms of public service. Here are the types of service that can be obtained through ATM SAMSAT:

1. PKB and SWDKLLJ Payment, as well as the one year vehicle registration attestation.

PKB Payment (Vehicles Tax) and SWDKLLJ Payment (Mandatory Contribution Fund Road Traffic Accidents) as well as the vehicle registration Endorsement (Vehicle registration number) is a type of service that can be obtained through ATM SAMSAT. Existence ATM SAMSAT both within the *Kantor Bersama* SAMSAT Manyar as well as in Surabaya malls area is intended to allow taxpayers to pay taxes effectively and efficiently.

This was confirmed by Dilla Vergieka as Data Operator on Interview Process, Thursday 12 May 2016, 13.53 WIB.

“You can doing annual tax payment even you late to pay it, but you can't replace five years plates number, changing name, transfer out and the other things.”

“kalo terlambat masih bisa, cuma penul belum bisa, penul itu ganti plat nomor lima tahun, balik nama, mutasi keluar sama lain-lainnya belum bisa mbak. Cuma pembayaran pajak tahunan aja gitu mbak”

Another statement that support that statement,

“ATM SAMSAT only provides one year payment service for private car, but it can't do the payment for yellow plates and the others. It also can't do replaces five years plate numbers, changing name, also doing duplicate, it just to do annual payment.” Stated by Linda from Information Department on Thursday 12 May 2016, 12.03 WIB.

“ATM SAMSAT hanya melayani pembayaran satu tahun untuk kendaraan mobil pribadi roda empat, yang gak bisa itu motor plat kuning sama lainnya belum bisa mbak. Penul lima tahun, biaya balik nama gak bisa, duplikat juga ga bisa, kan khusus pembayaran setahun” penjelasan oleh Ibu Linda selaku Bagian Informasi pada wawancara hari Kamis 12 Mei 2016, pukul 12.03 WIB.

So we can conclude that the service that cannot provide by ATM SAMSAT, which are:

1. ATM SAMSAT not serve vehicles with blocked status.
2. ATM SAMSAT not serve for the validation of five years of vehicle registration.
3. ATM SAMSAT not receive data for new vehicle registrations.
4. ATM SAMSAT do not pay your taxes two-wheel vehicleless.
5. ATM SAMSAT not serve the payment of vehicles tax for public passenger transport (yellow plate) and service vehicles (red plate)
6. ATM SAMSAT not serve mutation entry and exit mutation vehicleless in East Java.

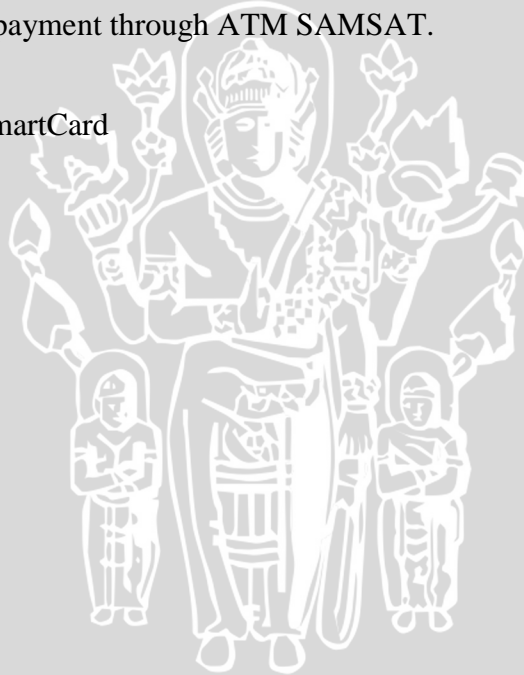
It can be concluded that the type of services provided by ATM SAMSAT is very limit because only a maid service program of the Office of

the Joint SAMSAT aimed at the owners of four-wheel taxpayers who have high mobility and require time as effectively and efficiently as possible.

e. Service Procedures

Service procedures are the stages or the implementation of a settlement service. The ATM service procedures in SAMSAT quite clear, simple, and effective and efficient when viewed from the way of work ATM SAMSAT machines that are practical and easy to understand. Here is the procedure for tax payment through ATM SAMSAT.

1. Apply to get SmartCard





Picture 15. Counter to apply SmartCard

Source: Field Data of Writer, 2016

2. Goes to the ATM SAMSAT location, located in *Kantor Bersama*
SAMSAT Manyar



**Picture 16. ATM SAMSAT location in *Kantor Bersama* SAMSAT
Manyar**

Source: Field Data of Writer, 2016

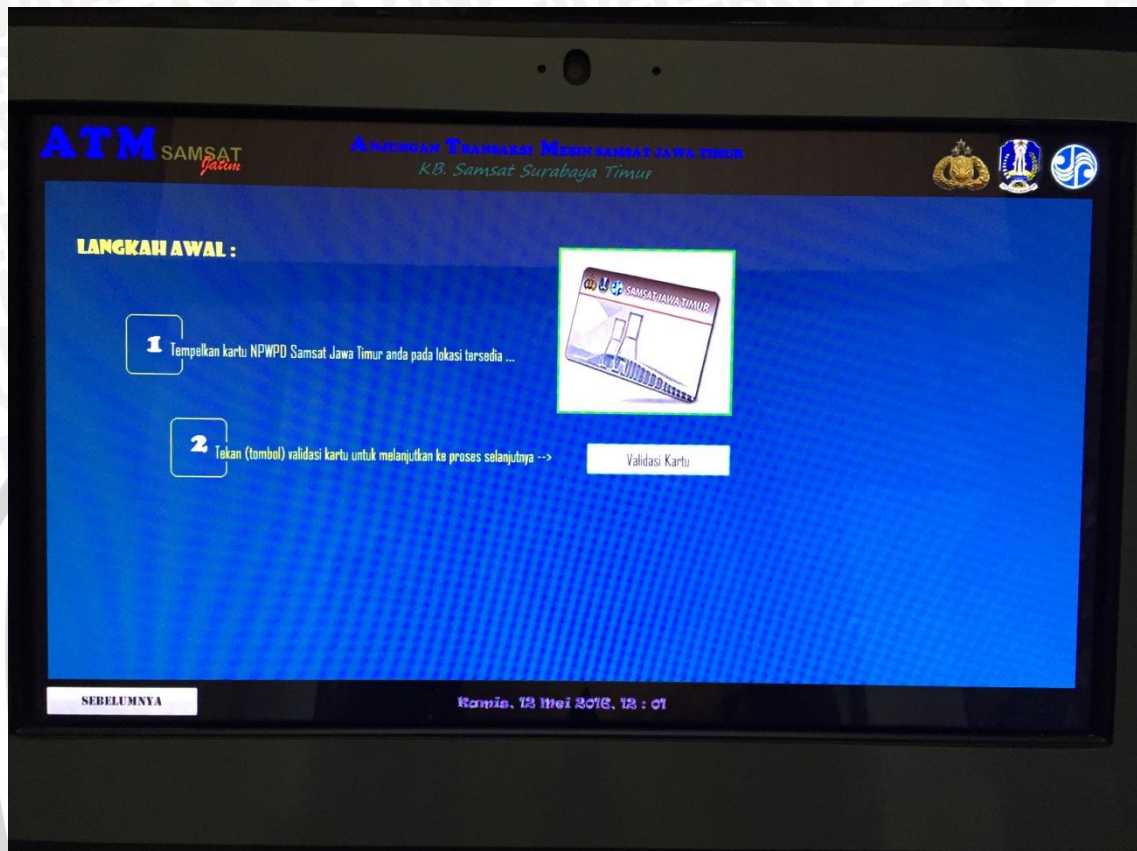
3. Post cards NPWPD SAMSAT East Java (SmartCard) at the location provided



Picture 17. Location of the SmartCard

Source: Field Data of Writer, 2016

4. Press (button) card validation to proceed to the next process



Picture 18. Main Menu of ATM SAMSAT

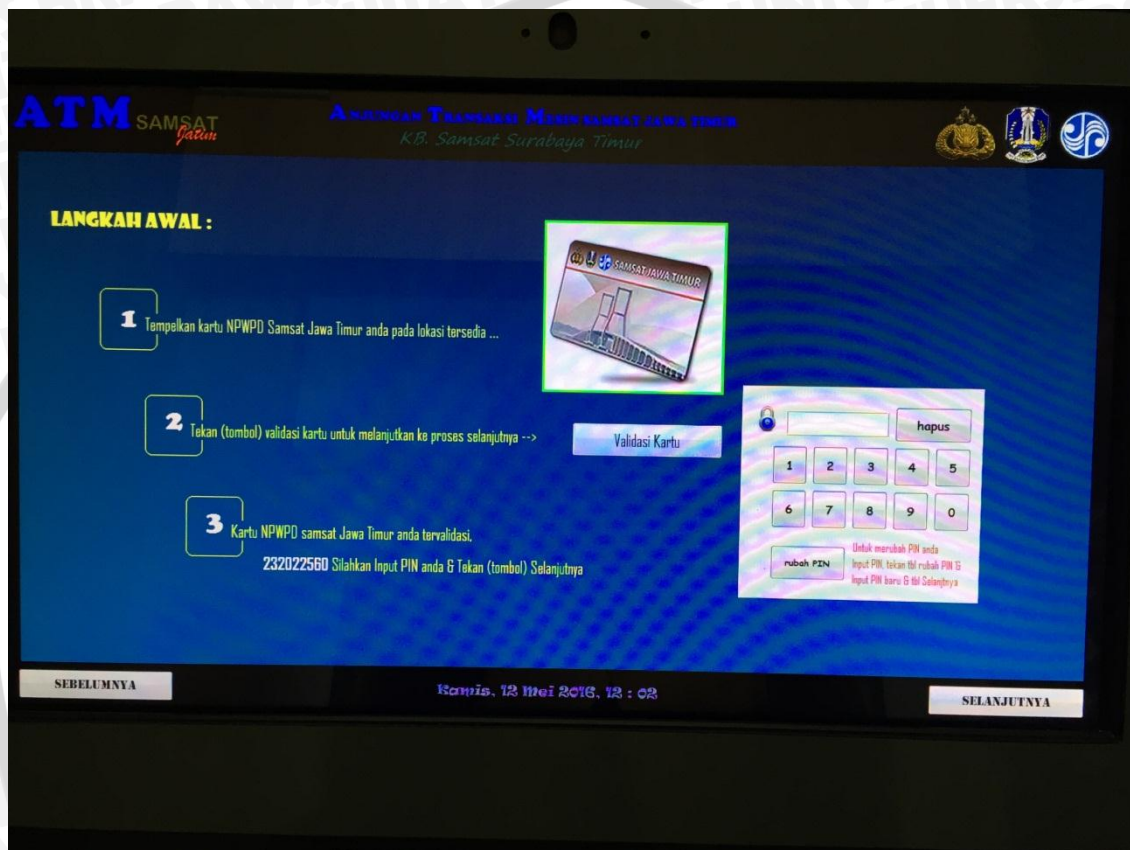
Source: Field Data of Writer, 2016

Information:

1. Post cards NPWPD SAMSAT East Java you at the location provided
Tempelkan kartu NPWPD SAMSAT Jawa Timur anda pada lokasi tersedia.....
2. Press (button) card validation to proceed to the next process
Tekan (tombol) validasi kartu untuk melanjutkan ke proses selanjutnya

5. Please input your PIN and press (the button) *SELANJUTNYA*

First pin is going to be 66666, but the user (taxpayers) could make a change about that pin.



Gambar 19. First Step in Vehicle Tax Payment (PKB) Process

Source: Field Data of Writer, 2016

Information:

1. Post cards NPWPD SAMSAT East Java you at the location provided
Tempelkan kartu NPWPD SAMSAT Jawa Timur anda pada lokasi tersedia.....
2. Press (button) card validation to proceed to the next process
Tekan (tombol) validasi kartu untuk melanjutkan ke proses selanjutnya
3. NPWPD Card samsat East Java Card is validate.
Kartu NPWPD SAMSAT Jawa Timur ada tervalidasi.

Please input your PIN and press (the button) *SELANJUTNYA*

- d. Choose data from the table below and press (the button) *SELANJUTNYA*

The screenshot shows the ATM SAMSAT Jember application interface. At the top, it displays the ATM SAMSAT Jember logo and the text "ATM SAMSAT Jember" and "K.B. Samsat Surabaya Timur". Below this, it shows the taxpayer's name "NGESTI MARHENI", address "KWENI", and village "DS. ANGGASWANGI". The interface then displays a table of vehicle ownership data with columns for vehicle type, license plate, brand, model, year, color, and acquisition date. The table contains two rows of data for a MINIBUS. At the bottom, there are buttons for "SEBELUMNYA" (Previous) and "SELANJUTNYA" (Next), and a timestamp "Senin, 12 Mei 2016, 12 : 03".

GOL. KENDARAAN	KOPOL			MERK & TYPE KENDARAAN		THIDAT	WARNA	TOMOLAKU
	A	B	C	MERK	TYPE			
MINIBUS	W	1040	X	TOYOTA	AVANZA 1.3 E FGDIRM-GMDFJJ	2008	HITAM MET	31/05/2016
MINIBUS	W	0423	XW	TOYOTA	ETIOS 1.2 J MT	2014	HITAM METALIK	06/06/2016

Picture 20. Ownership Data of Taxpayers Vehicle

Source: Field Data of Writer, 2016

Information:

Ownership data of your vehicle.... Choose data from the table below and press (the button) *SELANJUTNYA*

Data Kepemilikan Kendaraan Bermotor Anda..... Silahkan Pilih Data pada Tabel Dibawah & Tekan (tombol) Selanjutnya

e. Continue the payment process by choosing bank used & press (the button)

SELANJUTNYA

The screenshot shows the 'ATM SAMSAT JATIM' interface. At the top, it says 'ANUNCIAS TAMPILAN MEMORANDUM JATIM TIMUR' and 'KB. Samsat Surabaya Timur'. The main screen is divided into two columns. The left column, titled 'Data Kendaraan Bermotor Terpilih', lists vehicle details: Jenis: MINIBUS, Merk Nama: TOYOTA, Merk Type: AVANZA 1.3 E FGDIRM-GMOFJJ, Th Buat / Plat Dasar: 2008 / HITAM, Warna: HITAM MET, Bahan Bakar: BENSON, Tgl Masa Pajak: 31/05/2016, and Tgl Berlaku STNK: 31/05/2018. The right column, titled 'Besaran Pajak Kendaraan Bermotor', shows the tax breakdown: PKB: 1.353.000, Bunga PKB: 0, Denda PKB: 0, JR Pokok: 143.000, JR Denda: 0, Progresif: 0, Parkir Berlangganan: 50.000, Biaya Adm Bank: 5.000, and a TOTAL of 1.551.000. Below the tables, a message reads: 'SDR/I NGESTI MARHENI, BILA BENAR, LANJUTKAN PROSES PEMBAYARAN DGN MEMILIH BANK & TEKAN TOMBOL SELANJUTNYA'. At the bottom, there are four bank logos: mandiri, bankjatim, BNI, and BANK BRI. The bottom status bar shows 'SEBELUMNYA', 'Kamis, 12 Mei 2016, 12 : 02', and 'SELANJUTNYA'.

Picture 21. Details of Vehicle Tax Payment (PKB)

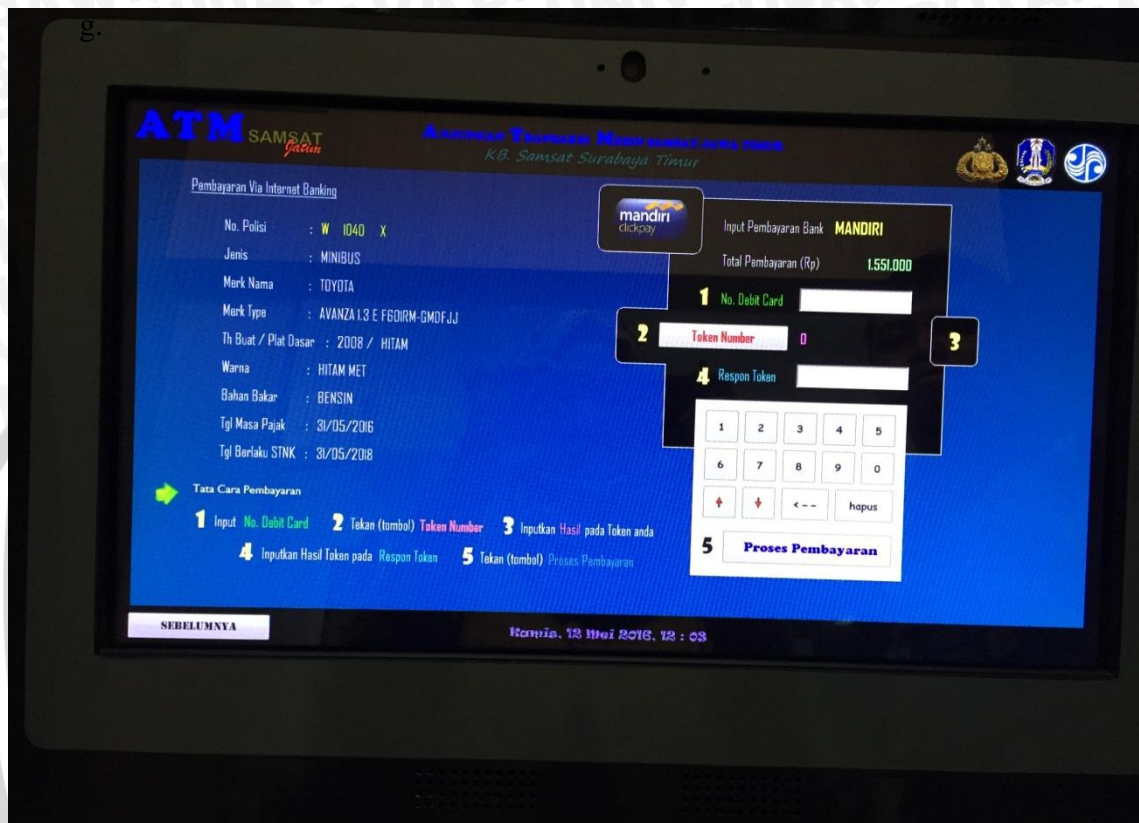
Source: Field Data of Writer, 2016

Information:

Mr/mrs (name of the owner), if its right, continue the payment process with choosing what bank used & press the button *SELANJUTNYA*

SDR/I (nama pemilik), BILA BENAR, LANJUTKAN PROSES PEMBAYARAN DGN MEMILIH BANK & TEKAN TOMBOL SELANJUTNYA

- f. If using *Bank Mandiri*, taxpayers need a tools (*token*) as the media to using i-banking payment process.



Picture 22. Details of Payment Process by *Bank Mandiri*

Source: Field Data of Writer, 2016

Information:

Payment Procedures:

1. Input Debit Card Number
2. Press (the button) *Token Number*
3. Input several numbers to your *token*
4. Input the result to *Respon Token*
5. Press (the button) *Proses Pembayaran*

- h. If using *Bank Jatim*, taxpayers make an payment process by sms-banking.

ATM SAMSAT Jatim
ANJUNGAN TRANSKASI Mesin SAMSAT JAWA TIMUR
 K.B. Samsat Surabaya Timur

Pembayaran Via SMS Banking

2 Tata Cara SMS Banking Bank **JATIM** Anda :

Ketik **BAYAR** [Spasi] **PKB** [Spasi] **0177716051200001**
 kirim ke **3366**
 Dapatkan balasan dari **3366** untuk input kode **TIN**
 Input Kode **TIN** (**TIN**[Spasi][Digit 1][Digit 1]), kirimkan
 Dapatkan balasan No. **Bukti Bayar**

1 Tekan (tombol) **Kode Bayar** **0177716051200001**

3 Input **Bukti Bayar**

4 **Proses Pembayaran**

Total Pembayaran (Rp) **1.551.000**

Tata Cara Pembayaran

1 Tekan (tombol) **Kode Bayar** **2** Inputkan Hasil **Kode Bayar** pada SMS Banking anda
3 Inputkan Hasil SMS pada **Input Bukti Bayar** **4** Tekan (tombol) **Proses Pembayaran**

SEBELUMNYA Kamis, 12 Mei 2016, 12 : 03

Picture 23. Payment Details by *Bank Jatim*

Source: Field Data of Writer, 2016

Keterangan:

Tata Cara Pembayaran

1. Press (the button) *Kode Bayar*
2. Input that *Kode Bayar* results to your SMS Banking
3. Input SMS results to *Input Bukti Bayar*
4. Press (the button) *Proses Pembayaran*

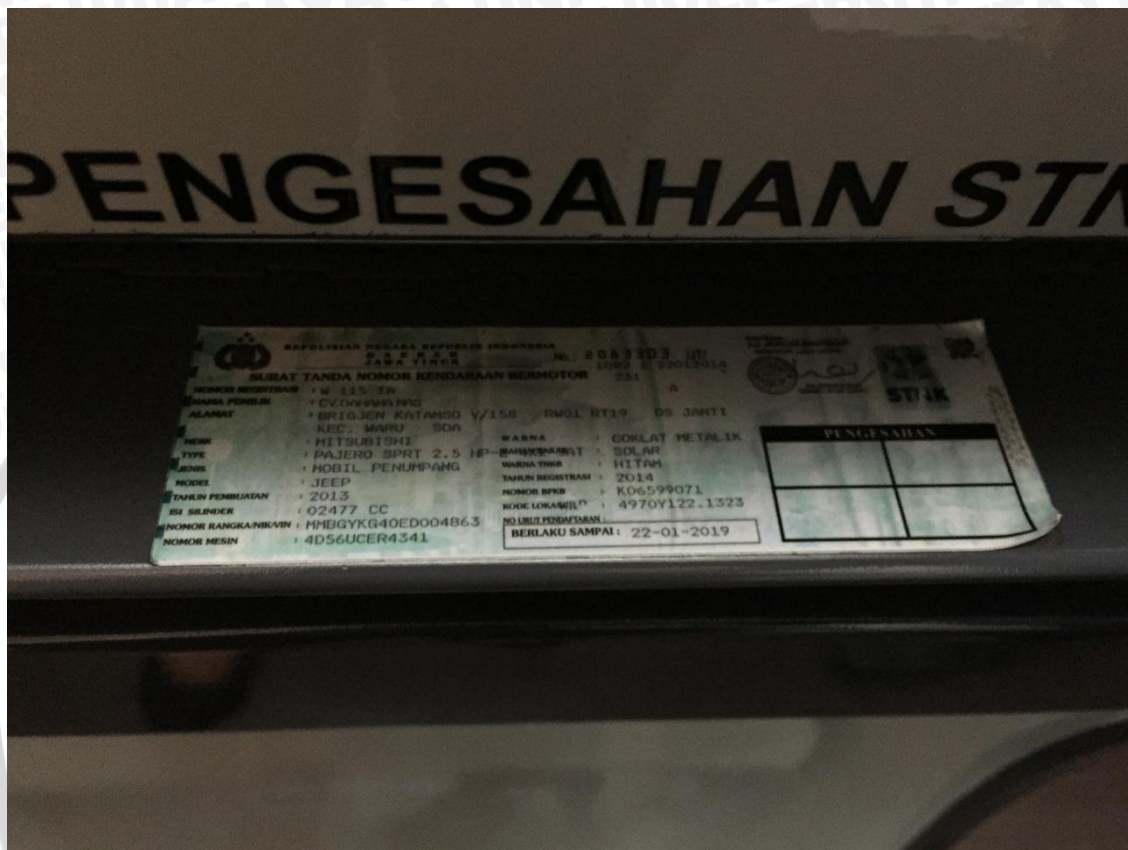
- i. After finished the internet banking process, press (the button) *proses pembayaran*
- j. If the payment successful, the tax noticed will automatically printed



Picture 24. Tax Notice from ATM SAMSAT

Source: Data of Kantor Bersama SAMSAT Manyar, 2015

- k. Input your STNK according to tax sign in the available space



Picture 25. Location of STNK Legalization

Source: Field Data of Writer, 2016

- l. Press (the button) *sahkan STNK*

Through the above procedures can be concluded that the mechanism of ATM services in Samsat is very easy and fast in accordance with the expectations of the taxpayer, because this service is based on self-service without having to meet face to face and adjust to the schedule of services

provided. So that taxpayers just need to follow some steps on the screen of ATM SAMSAT.

f. Service Schedule

Service schedule tax payments through ATM SAMSAT in *Kantor Bersama SAMSAT* not same as the service schedule that is in counter of ATM SAMSAT because ATM SAMSAT is operating until *Kantor Bersama SAMSAT* Manyar closed. *Kantor Bersama SAMSAT* Manyar is open until 20:00 in because there are drive thru services that still operates. The following is a schedule of services that are in *Kantor Bersama SAMSAT* Manyar counter:

Service Schedule

Day: Monday - Thursday

Time : 8a.m – 2p.m WIB

Day: Friday

Time : 8a.m – 11.30a.m WIB

Day: Saturday

Time : 8a.m – 12.30p.m WIB

Last day of a month will be closed at 12.30p.m WIB

National holiday will be closed

However, taxpayers can also pay through ATM SAMSAT scattered in several malls in Surabaya, time of operation would follow the opening hours and closed Mall. With a predetermined schedule, the service provided will be

maximal and can run well in line with expectations of society. This was revealed by Mr. Bambang as traders, at the interview process on Monday, May 9, 2016, at 11:26 pm.

“Well, I think this is the new innovation which is very good. So we don’t have to come to counters like always, we don’t have to queue up. Also we don’t have to bring our files, we just need to bring the smartcard, put on it and we do the transaction. I think it is very good, this thing should be done at long ago, so we don’t have to queue up, at Grandcity mall I found same thing like this, but I never try this, this is my first time to use it in this place”.

“Ya ini... saya kira, terobosan baru yang bagus sekali ya.. Jadi kita tidak perlu lagi datang ke loket-loket seperti biasanya, gak perlu antri dan berbelit-belit. Juga ini kan tidak perlu pakai berkas, tinggal perlu pakai kartu (Smartcard) itu, langsung tempel dan langsung transaksi.. ya, ya bagus sekali menurut saya seperti itu... iya harusnya daridulu seperti ini tidak perlu antri, di mall grandcity juga ada seperti ini cuma saya belum pernah coba mbak, baru disini aja”.

From the data that has been obtained in the field, it can be concluded that the ATM SAMSAT service schedule greatly assist taxpayers who have high mobility. Taxpayers should be free and not bound by time, so person who has high mobility is not a reason for taxpayers not to pay taxes is one of the main sources of state finance.

b) Typology of Innovation

a. Innovation of ATM SAMSAT Service Method

Various problems faced by the *Kantor Bersama* SAMSAT in providing services to taxpayers requires the Department of Revenue of East Java Province to make efforts to reduce the problems in the form of new innovations and reliable. One of the innovation in the annual vehicles tax payments is in the form of ATM SAMSAT. The initial idea in making this

ATM SAMSAT innovation program begins at the Technical Team Meeting SAMSAT Shared Office East Java. As explained by Mr. Jugi Tristanto, S.Sosb as PKB Services Administrator and BBNKB in an interview process on Thursday, May 12, 2016, at 10:17 pm.

“The first idea to make innovation of ATM SAMSAT was from Technical Team Meeting *Kantor Bersama* SAMSAT East Java, which are Revenue of East Java, East Java Regional Police, also PT Jasa Raharja East Java, the meeting was conducted at 12 November 2013. The placement should be at main office SAMSAT or at Mall”.

“Ide awal dalam penciptaan program inovasi ATM SAMSAT ini berawal di Rapat Tim Teknis KB SAMSAT Jatim, yang terdiri atas Dinas Pendapatan Jatim, Kepolisian Daerah Jatim, juga PT Jasa Raharja Cabang Jatim, rapatnya waktu itu pada tanggal 12 November 2013 mbak. Kalo penempatannya ya biasanya ada di beberapa kantor induk samsat atau di mall”.

Through the results of these interviews, it can be concluded that the innovation program ATM SAMSAT which made by three related agencies namely the Department of Revenue East Java, East Java Regional Police, as well as PT Jasa Raharja East Java, which is then implemented by the *Kantor Bersama* SAMSAT at some areas in East Java, also placed in some Mall in Surabaya. It also fits with East Java Governor Regulation Number 40 of 2012 on Vehicles Tax Payments through ATM SAMSAT (*Anjungan Transaksi Mesin*), that ATM SAMSAT innovation program aims to meet the needs of the community to obtain services easily, effectively and efficiently.

In this practice, the process of vehicles tax payment services often have constraints on administrative processes and procedures that take a long time because they have to face to face with the clerk also they have too queue

up for each day on payment counter at the *Kantor Bersama* SAMSAT. With the creation of ATM SAMSAT innovation program, the vehicles tax payment will make it easier for taxpayers because it does not have to come to the counter directly. ATM SAMSAT program is a new thing or a new way of *Kantor Bersama* SAMSAT in providing services related to the payment of taxes to the taxpayers. This term stated by Dilla Vergieka as an Data Operator at interview process at Thursday 12 May 2016, 13.56 WIB.

“ATM SAMSAT Program is an idea from meeting result of meeting that attended by Department of Revenue East Java, East Java Regional Police, as well as PT Jasa Raharja East Java. Talk about the background, of course it is about how to develop SAMSAT services to taxpayers. Especially those taxpayers who are have high mobility and do not have time to pay taxes to the counter. Because, usually people are lazy to queue, well to anticipate about that problem, it is better to pay through ATM SAMSAT, yet had no need to carry cash as well as the online system is relate with bank”.

“Program ATM SAMSAT ini merupakan ide atau gagasan dari rapat yang dihadiri oleh 3 instansi mbak, yaitu Dipenda Jatim, Kepolisian Jatim, juga JR (Jasa Raharja) Jatim. Kalau yang melatarbelakangi tentunya bagaimana untuk mengembangkan layanan dari SAMSAT untuk para wajib pajak. Khususnya para wajib pajak yang mobilitasnya tinggi dan tidak ada waktu untuk bayar pajak ke loket. Karena kan biasanya orang kalau malas antri justru larinya cari calo buat bayar, nah untuk mengantisipasinya kan lebih baik di bayar sendiri lewat ATM SAMSAT, toh sudah nggak butuh bawa uang tunai juga karena sistemnya kan online dengan bank”.

It can be concluded that the innovation of ATM SAMSAT Program is a new innovation that is truly oriented to ease in providing services to taxpayer. ATM SAMSAT program can be called as checkouts which are scattered over several locations in East Java, because the location is not only in the *Kantor Bersama* SAMSAT but also in the malls in East Java. The innovation of ATM SAMSAT program is essentially provides the same services that exist in checkouts at the *Kantor Bersama* SAMSAT, the only

difference is that ATM SAMSAT uses self-service based so users do not need to queue and dealing directly with the officer, other than that the taxpayer is also safer because no need to carry cash to pay taxes. It is actually upheld by *Kantor Bersama* SAMSAT to accept for public to run properly and in accordance with the needs of society, especially the taxpayers.

Furthermore, Mr. Jugi Tristanto, S.Sosb as PKB Administrator Services and BBNKB in an interview on Thursday, May 12, 2016, at 10:19 PM explained that,

“The service through ATM SAMSAT is clear transparent, did you ever to do the payment? Well, you can try it, of course you will get help by guide person over there, before you do transaction, make sure to see the details to be paid, and including the charge of five thousand rupiah for bank charges are detailed later all there. Then, for the proof of payment, ATM SAMSAT has governor regulations right? Governor regulation is umbrella validity of that notice, so the proof of payment from that ATM machine is legit. You don’t have to do validity anymore, because the data of your payment already signed to our system, that’s legit till you need to do the payment again next year. Its very cheap right? And easy. Problem at yesterday that you knew before was about out of stock paper on machine right? It means that so many people used this machines”.

“pelayanan melalui ATM SAMSAT ini jelas transparan mbak, mbaknya dah pernah coba bayar belum? Nah nanti dicoba ya ada pemandunya juga disediakan, nanti disitu coba dilihat sebelum kita melakukan transaksi pembayaran nanti disitu tertera rincian apa saja yang harus dibayar, termasuk adanya charge lima ribu rupiah untuk administrasi bank nanti semua dirinci disitu. Terus mengenai bukti pembayaran, atm samsat ini kan ada pergubnya to mbak, pergub kan yang memayungi keabsahan dari notice itu.. jadi ya bukti bayar yang keluar dari atm samsat itu sudah sah mbak. Nggak perlu di validasi lagi kan itu dah masuk ke sistem kami mbak, itu udah sah dinyatakan sudah bayar sampe taun depannya mbak. Jadi kan lebih hemat biaya to, dan praktis. Masalah yang kemarin ada yang mau bayar tapi kertasnya habis? Itu kan menunjukkan banyak yang pakai mbak sampe kertas itu bisa habis kan panjang to gulungan kertas itu, berarti kan sudah banyak yang pakai kalau disini”.

Based on the explanation of the interviewee above, the conclusion is ATM SAMSAT program implementation in order to improve the service can be seen in terms of transparency, accountability, and participation. Transparency means by their clarity and details on fees to be paid by the taxpayers. Accountability of ATM SAMSAT program can be seen in terms of proof of payment, tax notice that comes out of the ATM SAMSAT machine is accountable in accordance with the provisions of the regulations regarding the governor who has created this ATM SAMSAT innovation program. Furthermore, in terms of participation, it can be seen through the enthusiasm of the vehicles tax payment through ATM SAMSAT, number of taxpayers who use this innovative program resulted in a paper notice in ATM SAMSAT at *Kantor Bersama* SAMSAT Manyar till out of stocked.

In addition to the kind of innovative methods, in the implementation of ATM SAMSAT also has a function that is quite central and need to be implemented by providers of public services that facilitate the implementation of the service procedure of tax payment for the taxpayer have no need to carry a physical document, and does not need to make payments with cash. Besides, ATM SAMSAT can also save time taxpayers in paying vehicle tax. Furthermore, in addition to having many functions and purposes, ATM SAMSAT also a portrait of the system of vehicle tax payment services provided by *Kantor Bersama* SAMSAT. ATM SAMSAT also carry out its duties and functions in accordance with the legislation in force at SAMSAT

Kantor Bersama SAMSAT. So that ATM SAMSAT become innovation of *Kantor Bersama* SAMSAT Manyar.

2. Implementation of Excellence Service Elements at ATM SAMSAT

Kantor Bersama SAMSAT is one of public sector organizations which is concerned with a good service in Indonesia today. It showed by the many types of services featured are created so that the *Kantor Bersama* SAMSAT is capable to provide excellent service to taxpayers, particularly in the creation of innovation program ATM SAMSAT which programs these innovations can be found in some *Kantor Bersama* SAMSATs spread in East Java, as well as being at some malls in Surabaya.

In doing excellent service, *Kantor Bersama* SAMSAT Manyar using various concepts in order to meet the demands and needs of the community, especially the taxpayers.

“The excellent service is very important, it is a provision from government instance to serve society properly, this machine was made as innovation and new product as well as the use is very simple. You just need Identity Card and Vehicle Registration to do registration, tell to the officer that you want to make Smart Card, later it was used to save user data right?so you don't have to bring any papers to go to ATM SAMSAT”.

“Pelayanan prima ya penting dong mbak karena itu kan suatu ketentuan bagi instansi pemerintah untuk melayani masyarakat dengan baik dan benar.. sudah nggak ini, kan ini sudah diciptakan inovasi dan produk baru yang penggunaannya simple. Cuma butuh foto kopi KTP dan STNK aja mbak untuk daftar, bilang ke petugas, mas/mbak mau bikin Smart Card, nah itu nanti fungsinya untuk menyimpan data pemakai ya tho, jadi udah gak perlu bawa kertas-kertas lagi kalo berangkat ke atm samsat”

As has been described by Mr. Jugi Tristanto, S.Sosb as PKB Administrator Services and BBNKB in an interview on Thursday, May 12,

2016, at 10:20 am, above it can be concluded that excellent service is very important because it is an obligation for government agencies to serve the public and meet the needs of taxpayers to obtain services that are practical, effective, and efficient. The following are the main elements in service excellence:

a) Quickness

In practice, the innovation of ATM SAMSAT Program own benchmark time speed. Viewed from ATM SAMSAT function patterned by self-service, time required for payment of vehicles tax would be relatively short compared to the administrative procedures in vehicle tax payment over the counter at *Kantor Bersama SAMSAT* Manyar. This was explained by Ms. Linda as part of Information in an interview on Thursday, May 12, 2016, at 12:06 pm.

“The time is same, but on ATM SAMSAT the transaction is not cash and you don’t need to queue like at the counter”

“Sama waktunya, Cuma kalo di atm samsat kan transaksinya bukan tunai dan nggak antri kayak di loket”

That explanation supported by Fahmi as Data Operator at interview process on Thursday 12 May 2016, 15.13 WIB.

“The duration might be 5 minutes, but at counter might be 10 till 15 minutes because of queue up. The difference is between the queue and not”.

“Durasinya 5 menit, kalo yg loket bisa 10 sampai 15 karena antri. Perbedaananya kan dari antri sama enggaknya”

As explained by the two informants mentioned above, it can be concluded that the program innovations of ATM SAMSAT can cut the time to be faster, to make it more effective and efficient for taxpayers, they do not need to queue and face to face with the officer so that the time required will shorter than using the manual method of payment over the counter at the *Kantor Bersama SAMSAT*.

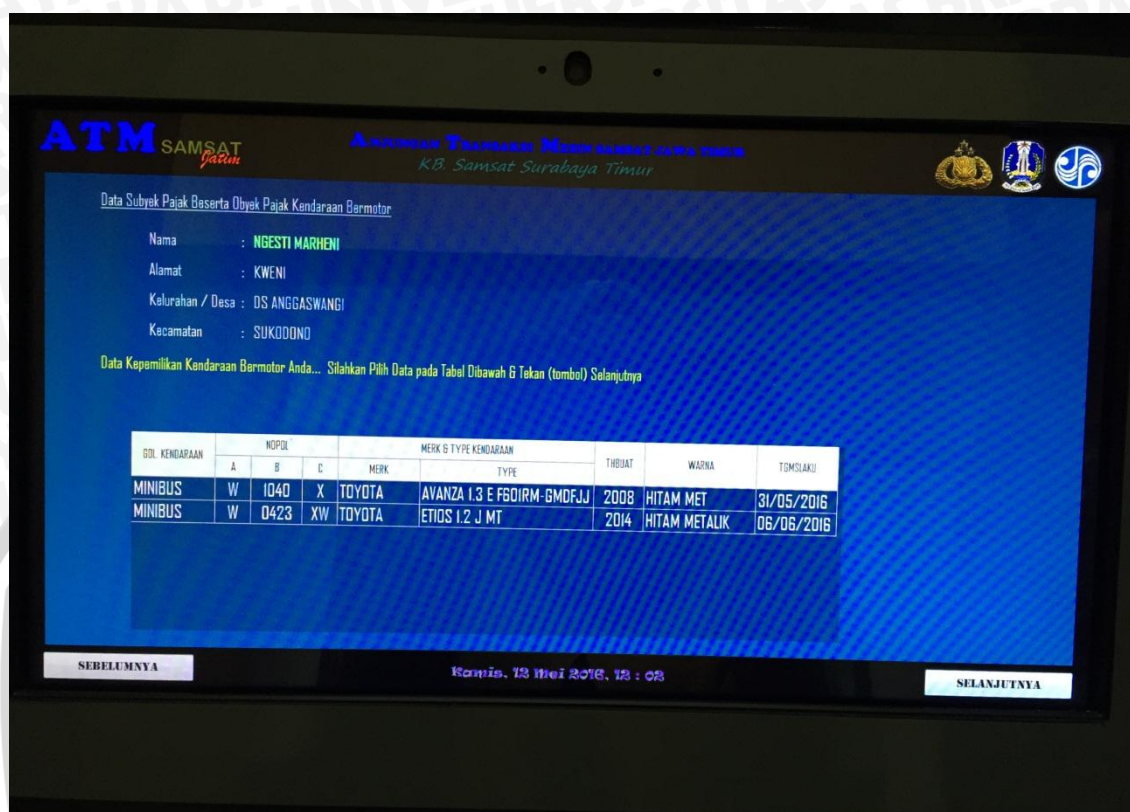
b) Accuracy

ATM SAMSAT have accuracy in the type of vehicles registered and costs details that charged to the taxpayer. As noted by Linda from Information Department at interview process on Thursday, May 12, 2016, 12.08 WIB.

“Smartcard is contain about the information of tax list vehicle registration, car especially. So that card is contains of vehicle list that want to be paid”.

“Smartcard itu isinya daftar kendaraan bermotornya wajib pajak, roda empat tapi. Jadi itu kartu yang isinya daftar kendaraan apa saja yang mau dibayar”

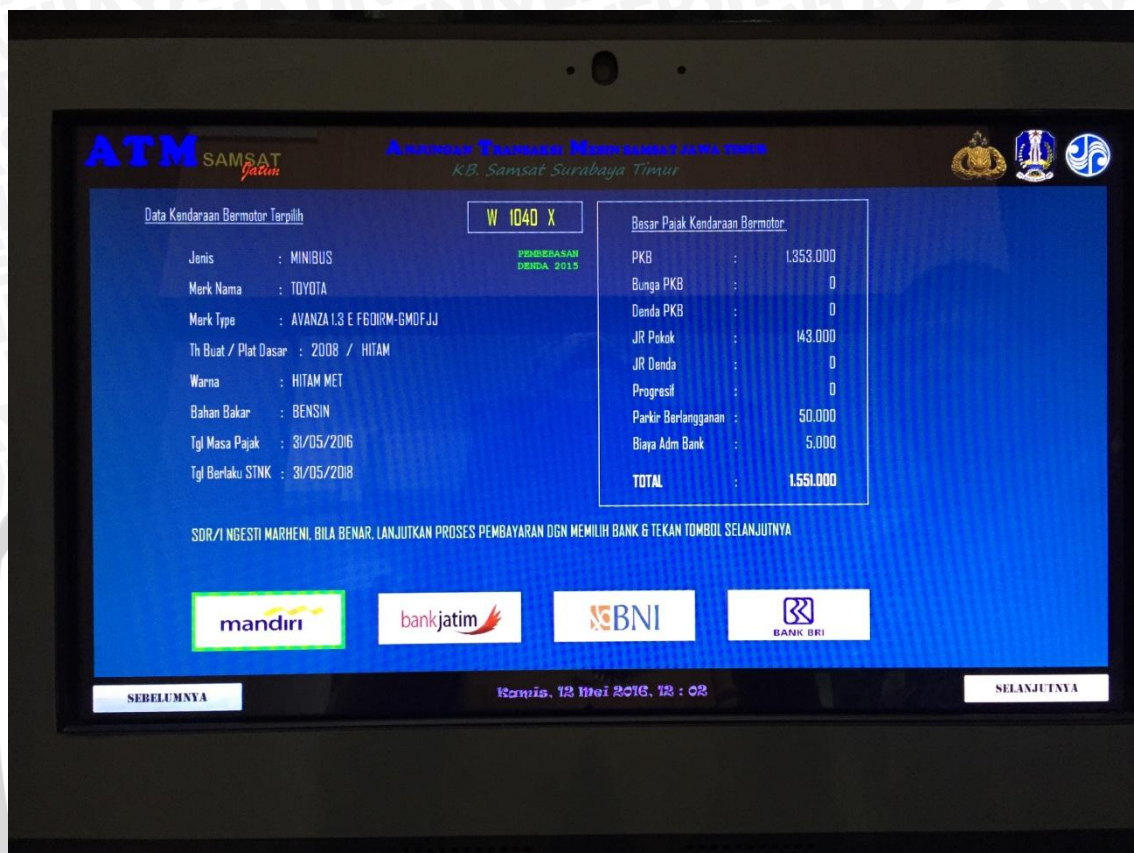
Below is list of the vehicle that has been explained:



Picture 26. List of Taxpayer's Vehicle

Source: Field Data of Writer, 2016

Beside that, in the ATM SAMSAT screen also will shows about cost details that need to be pay by the taxpayers.



Picture 27. Payment Details

Source: Field Data of Writer, 2016

Through the description, it can be concluded that the Smart Card is a card that is used to perform vehicles tax payment through ATM SAMSAT (such as ATM cards used on bank) which contains data or types of vehicles owned by the registered name on the Smart Card. So that taxpayers will not experience a technical error in payments, because all details are clearly shown on the ATM screen SAMSAT.

c) Hospitally

ATM SAMSAT is a machine, so the points hospitality here cannot be reviewed by writer.

d) Leisure

Through interview process on Thursday, 12 May, 2016, at 12:08 PM, Linda from Information Department explained,

“The ATM SAMSAT is only for car and private only, but at counter you can do the payment for all kinds, however the not owner must bring the attorney letter. The payment not able for motorcycle because the main focus is on car owner, because it is progressive and it also has great value”.

“Kalo atm samsat itu untuk roda empat saja dan pemilik pribadi, tapi kalo untuk yang di loket semua kan bisa asal kalo bukan pemilik ada surat kuasanya. Belum bisa roda dua karena yang diutamakan roda empat, kan ada progresifnya dan nilainya juga besar”

Moreover, interviews process on Thursday, 12 May 2016, 13.59 WIB, Mr. Dilla Vergieka as Data Operator explains that,

"ATM SAMSAT were deliberately created to alleviate some of the problems. So, this program will need less local government budget because it does not to add employees again, why did I say will save money, because the problem is now the number of vehicleless was just rise around 8-10% each year, while the number of human resources decreases more or less 11% per year. Anyway, many people are lazy queue, if there is an easier way, why not?"

“ATM SAMSAT emang sengaja diciptakan untuk mengurangi beberapa permasalahan mbak. Jadi gini, dengan adanya program ini kan anggaran pemerintah daerah akan lebih sedikit karena ga perlu nambah pegawai lagi, kenapa saya bilang akan lebih menghemat, karena permasalahan sekarang jumlah kendaraan bermotor itu aja naik tiap tahunnya sekitar 8-10%, sedangkan jumlah SDM itu berkurang ya kurang lebihnya 11% pertahun lah. Lagian jaman sekarang sudah banyak orang yang malas antri, kalo ada yang lebih mudah kenapa enggak”

Besides through the two speakers above, Sasmito Adi Prawiro, a Private Employees as users of ATM SAMSAT innovation program at interview process on Wednesday, 27 April 2016, at 16:20 WIB said:

“I love self-service, I’m afraid when we have to queue up and we get an unfriendly officer, it will make me uncomfortable. So it is better for me to use ATM, it is easy, and I don’t have to look for the difficult one”.

“Enakan self service dong mbak, nanti kalau antri pas dapet petugas yang gak ramah kan biasanya dihati ganjel juga mbak. Jadi saya sih lebih baik langsung pakai ATM nya aja kan praktis, gak cari yang ribet-ribet deh mbak”

Through the testimony of informants, it can be concluded that the ATM SAMSAT has been created by the government to provide comfort to the community in paying vehicles tax in several aspects. The first is in terms of security, the taxpayer is no need to carry cash to pay vehicles tax, and everything is facilitated in the online system so it will be safer for the taxpayer. The second is in terms of efficiency, ATM SAMSAT based on self-service so taxpayers do not need to be face to face with the officer and be able to complete the payment of vehicles tax without the help of the concierge, it is reasonably efficient considering the availability of officers when it is not in accordance with the number of taxpayers are increasing each year. And the last one by the creation of ATM SAMSAT, the budget spent by local governments is expected to be less in terms of providing services to taxpayers, because through this machine the government has no need to hire employees in large numbers, because this machine has been patterned self-service.

C. Data Analysis and Interpretation

1. Implementation of ATM SAMSAT Innovation Program

Implementation of program is a formulation which contains activities to be conducted in order to achieve the goals. Aside from being a tool used to achieve the goal, the program is also a tool for solving problems and can also be used as a motivation and innovation for public to existing programs. In the Implementation of ATM SAMSAT Innovation Program, *Kantor Bersama* SAMSAT Manyar worked to realize the excellent service to the community, especially the taxpayers. Providing excellent service to the community in need of new changes in the delivery of public services, one of the efforts is to improve systems and procedures through various innovation programs oriented to the needs of society.

Similar ide came from (Dwiyanto, 2005: 141), public services can be defined as a series of activities undertaken by the public bureaucracy to fulfil citizens' needs. The main objective of the ATM SAMSAT innovation program is to fulfil the taxpayers' needs who increase theirs need of fast-paced, practical, easily affordable, and effective and efficient services. This is proved by the statement of Jugi Trisanto, S.Sosb that the Office of the Joint SAMSAT always working to improve service excellence by continuing to innovate to provide the best service and effective for the community, especially the taxpayers. *Kantor Bersama* SAMSAT has a lot of innovation in it, including ATM SAMSAT innovation.

In addition to have its intended purpose, the existence of ATM SAMSAT innovation program is became to be a problem solving of the problems that often exist to service to taxpayers. Keban (2004: 17) has been explained about what is done in the public administration. Keban mentioned that what is done by the government with the amount and varied types, both related to the delivery of services in various areas of life (public service), as well as with respect to catch up through development programs. Is is suitable with research that ATM SAMSAT innovation program is a form of ministry featured in the *Kantor Bersama* SAMSAT Manyar. There are many types of services that have been provided previously featured as Drive Thru, SAMSAT Around, Payment Point, SAMSAT Corner, etc. But in the process of implementation, it still faces many obstacles, for example, the taxpayer must demonstrate physical completeness, services still have to come face to face with the officer, as well as the persistence of the practice of brokering. The society constraints and demands that has pushed the Joint Office SAMSAT Manyar to formulate latest innovation program whose existence the center of the crowd, and also easy to use, safe, practical, and efficient.

Based on the observations conducted by writer, the implementation of ATM SAMSAT Innovation program is a recent innovation that has never existed in the realm of public service before, because the service delivery does not need to employ the officer but it is self-service based so people will be facilitated without having to follow the convoluted famous bureaucracy process in Indonesia. In order to realize providing excellent service in

providing services to the community, the ATM SAMSAT innovation program can provide motivation to the other bureaucratic institutions to be more innovative in the provision of services to the community. In the implementation of ATM SAMSAT innovation program also requires coordination, consistency and the presence of elements which are useful to support the success of the program.

a) Implementation Process of ATM SAMSAT Innovation Program

Here are the elements that exist in the implementation of the innovation program ATM SAMSAT:

a. Program's Purpose

Based on data from this study, it can be concluded that the purpose of ATM SAMSAT innovation program is to provide better service and in accordance with the desire and needs of the community, the service that is should be transparent, accountable, fast, precise, effective, efficient, and safe. This is in accordance with the principles in the administration of government services that must be considered by Ratminto and Winarsih (2006: 245). There are several things that must be considered in providing services to the community, one of which is about empathy with the customer. Empathetic service delivery to the customer means that the government has made it easier for taxpayers to pay vehicles tax. This ease of intangibles a patterned self-service machine and provided at an accessible location for taxpayer, other

than that this machine has been based payment transactions online that would be safer because it does not need to carry money in large amounts.

Another point that can be reviewed based on the principle of public service excellence is about security, ease of access and comfort. The purpose of the ATM SAMSAT has covered three issues. As has been explained several speakers that the vehicles tax payment through ATM SAMSAT already do not need cash, because all the process is online based, including payment tokens that are already using the technology and SMS banking. Access to services and ATM SAMSAT also within easy reach by the taxpayer, also can come to the *Kantor Bersama* SAMSAT that scattered in several areas in East Java, also at some mall in Surabaya. Thus, although the local tax Malang was in Surabaya and has matured in their vehicle tax payments, the taxpayer can directly do transaction through ATM SAMSAT that the system has been online for the whole of East Java. In point of comfort, it can be seen by the innovation program ATM SAMSAT that these taxpayers is not to be disturbed by the presence of touts, also did not have to queue because the system is based on self-service so that taxpayers would feel comfortable when you're paying taxes on vehicleless using ATM SAMSAT.

In accordance with the Decree of the Administrative Minister Reform No. 63 of 2003 (63 / KEP / M.PAN / 7/2003) on General Guidelines for the Implementation of Public Service has stated that all the service activities undertaken by public service providers are addressing the needs of service

recipients and the implementation of the provisions of the legislation. Based on data from this research is that basically the purpose of ATM SAMSAT innovation is to reduce the complaints of taxpayers regarding the procedure for payment of taxes on vehicleless. Another aim is also to reduce operating brokering practices by using ATM SAMSAT innovation program. Based on the results of these interviews researchers concluded that in its implementation, ATM SAMSAT innovation program has a clear purpose. It has to be specified in the Decree of the Administrative Minister Reform No. 63 of 2003 (63 / KEP / M.PAN / 7/2003) on General Guidelines for the Implementation of Public Service that a public service must aim to meet the needs of service recipients.

In the opinion of Terziovski (in Asropi, 2008: 6), there are a number of dimensions of innovation capabilities that are intended to determine the ability of the bureaucratic innovations, some of which are vision and strategy, as well as technology management. Innovation not only as the main points in the government administration, but also the main points in achieving a vision that is the purpose of having such innovations. So to produce an innovation, it takes the strategy. The strategy outlined in the form of interest from ATM SAMSAT innovation program.

In technology management, technology has become an integral part of innovation, technology can build networks that can connect between other various institutions. Based on data from this study, it can be concluded that the vision, mission and objectives of the program ATM SAMSAT innovation

is essentially change the office into the machine. It describes how technology plays an important role in this ATM SAMSAT innovation program. The whole service provided using high-tech machine that can process the same payment as is done at *Kantor Bersama* SAMSAT counter Manyar. Ranging from providing a complete vehicle data owner, payment via some kind of bank, until the ratification of the proof of payment which can all be done with the help of machines.

The ability of innovation in the public sector cannot be equated with the business sector, due to innovation in the public sector and the priority to the satisfaction of people's needs, while innovation in the business sector oriented to benefit as much as possible. Thus, researchers can conclude that ATM SAMSAT innovation program has had a clear goal, which is to prioritize the needs of society, especially the taxpayers in its implementation.

b. Registration Requirements

The research data has proven that the vehicle tax payment over the counter condition only requires vehicle registration and ID cards. Then the vehicle tax payment through ATM SAMSAT also require vehicle registration and ID cards accordance with the identity of the owners which is listed in the vehicle registration as a condition to obtain a smartcard. The difference only lies in its function, the manual registration should be done every year when the taxpayer will pay an annual tax on the counter, if using ATM SAMSAT Smartcard registration is only necessary once and perpetual license (lifetime).

This is in accordance with the principle of government service delivery by Ratminto and Winarsih (2006: 245) in points to minimize the registration requirements. The requirements in the care services should be restricted as little as possible and as much as absolutely necessary. Requirements to obtain the services in the vehicles tax payment through ATM SAMSAT has proved simple and easy by taxpayer.

Furthermore, in accordance with the Decree of the Minister of Administrative Reform No. 63 of 2003 (63 / KEP / M.PAN / 7/2003) on General Guidelines for the Implementation of Public Service, there are some principles of public service excellence, one of which is simplicity. Simplicity is meant here is about the registration requirements that must be met to obtain ATM SAMSAT services. In KEPMENPAN has explained that the simplicity in the process of implementation of the public service is straightforward, easy to understand, and easy to implement. It can be seen through the registration requirements that must be met to get a Smartcard that is useful for storing vehicle data from the taxpayers. To get a Smartcard which is valid for lifetime, taxpayers only need to submit two files, which are the original identity (KTP / SIM / PASSPORT / Family Card) and hand over the original vehicle registration. Smartcard will be directly printed without the need for a long time, and the validity period of a lifetime. When compared with the registration requirements to obtain services through the counter, it's certainly been wasting time because it only needs to be done once in a lifetime, while in the counter should be done every year when about to pay the vehicles tax.

In addition to the registration requirements to get a Smartcard, it is hoped for community, especially the taxpayers to understand how ATM SAMSAT program itself. Requirements are simple and straightforward of the principle of public service excellence within the general guidelines of public service.

c. Cost and Time Settlement Services

The service charge is the amount of costs to be incurred or paid by public to enjoy the service. Service charge on ATM SAMSAT is vary between one taxpayer with the other taxpayer, because of differences in type and class of vehicle itself to be guided by the Regional Regulation of East Java Province No. 9 of 2010 on Regional Taxes for payment of vehicles tax, as well as the Minister of Finance Regulation No. 36 / PMK.010 / 2008 dated February 26, 2008 on Rates Donations Compulsory Road Traffic Accidents Fund. Accordingly, the service charge to be paid via ATM SAMSAT has clarity and certainty, while it is in line with the principle of government service delivery by Ratminto and Winarsih (2006: 245) in the points cost transparency.

The amount of fees to be paid has been described in detail. Costs are transparent and it is certain to prove that costs to be paid by the taxpayer has submitted clearly even have a strong legal. Through the ATM SAMSAT machine screen, it indicate the payment details for vehicles tax, including the additional cost of five thousand rupiah charge for banks that cooperate. So

that the taxpayer does not have to worry that will be an error in the calculation because all already delivered clear and detailed explanation (shown on the ATM SAMSAT machine screen). This makes the ATM SAMSAT innovation program has already comply with the principles of public service excellence.

Furthermore, regarding the completion time of service in ATM SAMSAT innovation program. It also complies with the principle of government service delivery by Ratminto and Winarsih (2006: 245) on points certainty of the schedule and duration of service. Length of service provided by the service provider to be certain, that the public has a clear picture and estimates, also not fret. Implementation of the service can be completed within a predetermined time. Based on data from this research is that that it takes just 5 till 10 minutes, it is enough to cut the time for ATM SAMSAT service not have to queue as vehicles tax payments at the counter.

d. Service Type

The service type in ATM SAMSAT is different from the *Kantor Bersama SAMSAT* Manyar. ATM SAMSAT innovation program is a program service to help taxpayer that made by *Kantor Bersama SAMSAT*. So that the duties and functions of *Kantor Bersama SAMSAT* Manyar are not disappear. The type of service in ATM SAMSAT emphasizes the convenience of taxpayers in paying taxes on vehicleless.

It is accordance with the Decree of the Administrative Minister Reform (No.63 / KEP / M.PAN / 7/2003) on General Guidelines for the Implementation of Public Service regarding the principle of public service excellence. There are points of accuracy. Meaning of accuracy is that the product of public services received correctly and accurately. The results of the services provided by the ATM SAMSAT also in accordance with the set conditions, the point is the service provided by the ATM SAMSAT there is only one, namely the payment of PKB and SWDKLLJ, as well as the vehicle registration attestation one year. The taxpayers who will use ATM SAMSAT surely already know with the service what they would receive from this innovation program. So that the services to be received by the taxpayer that is true and right, and there are no errors in the delivery of services. To get services through ATM SAMSAT, the prerequisites are four-wheel vehicle, does not have block status, as well as the types of private vehicles (not yellow or red plate plate).

Thus the writer conclude that the types of services that exist in the ATM SAMSAT in accordance with the principles of public service, as a result of services and types of services provided by ATM SAMSAT accordance with the provisions given. The type of service is limited to ATM SAMSAT innovation programs because of this innovative program is the only program of the *Kantor Bersama* SAMSAT Manyar which is devoted to the taxpayer in order to give excellence public service.

e. Service Procedures

The procedure is a step in implementing a program that is useful to simplify and clarify the process of implementation. The research data have shown that the mechanism of ATM services in SAMSAT is very easy and fast in accordance with the expectations of the taxpayer, because this service is based on self-service without having to meet face to face and adjust to the schedule of services provided. So that taxpayers just need to follow some steps on the ATM SAMSAT screen. It is accordance with the principle of government service delivery by Ratminto and Winarsih (2006: 245) on points restriction procedures, as well as the clarity of service procedures. The procedure of ATM SAMSAT is very clear and easy to understand, this service does not require the help of the concierge, but can be done for the payment of taxes on vehicleless. How to use is not much different from using ATMs at several banks that have long been known by the public. Starting from attaching a Smartcard, to approve their proof of payment can be served directly by the engine. The difference is, there are different methods of interbank payments. If using Mandiri Bank, taxpayers should have to make a token payment transactions online, while using the Jatim Bank taxpayers just need to make online payment transactions via SMS. Just as described in the procedure for tax payment through ATM SAMSAT.

Procurement of ATM SAMSAT innovation programs have set entirely on East Java Governor Regulation No. 40 Year 2014 on Vehicles Tax Payments through ATM SAMSAT (*Anjungan Transaksi Mesin*), this thing proves that ATM SAMSAT innovation program also meet the principles of

public service excellence based on the Ministry of Empowerment State apparatus (63 / KEP / M.PAN / 7/2003) on General Guidelines for the Implementation of Public Service at the point of responsibility. Because all procedures including proof of payment that must accountable in the state law.

Based on the observations made by writer, service procedures at the ATM SAMSAT quite effective because it has gone through many counters are supposed to be attended and cut shorter because it uses self-service based. In accordance with the above analysis it can be said that the procedure of existing services on ATM SAMSAT are in accordance with the points of clarity in the principles of public service excellence in the Decree of the Minister of Administrative Reform (No.63 / KEP / M.PAN / 7/2003) on General Guidelines for Implementation public service regarding the principle of public service excellence.

f. Service Schedule

Through the data in the field, it can be seen that the schedule of ATM SAMSAT service greatly assist taxpayers who have high mobility. Taxpayers should be free and not bound by time, so taxpayers who have high mobility are not have a reason to do not pay taxes. This is in accordance with the principle of government service delivery by Ratminto and Winarsih (2006: 245) in points schedule certainty. Schedule of ATM SAMSAT service does not have a specific time limit, but it is set up with a clear timetable. ATM SAMSAT at SAMSAT *Kantor Bersama* Manyar can be used while the

entrance was opened, although the service time at counter has not been opened yet, ATM SAMSAT can still be used. This is a plus of this service, because its shape of machine that does not require service or assistance from officers so that it can be used anytime. Along with the usual the SAMSAT office Manyar closed at night around 20:00 WIB because Drive Thru service is still operating. At mall, ATM SAMSAT can be used to follow the schedule open and close the mall. Thus, writer can concluded that the taxpayer is not limited time to get this ATM SAMSAT services for a more flexible schedule does not follow the working hours as other services.

In addition, considered by the Decree of the Minister of Administrative Reform (No.63 / KEP / M.PAN / 7/2003) on General Guidelines for the Implementation of Public Service regarding the principle of public service, schedule on ATM SAMSAT make the taxpayers to do payment easily . It is appropriate at the point where the conditional provision of public services adapted to the conditions and the ability of providers and recipients of services by sticking to the principles of efficiency and effectiveness.

b) Typology of Innovation

a. Innovation of ATM SAMSAT Service Method

Many problems or constraints faced by *Kantor Bersama* SAMSAT prompted the Department of Revenue East Java, East Java Regional Police,

and Jasa Raharja East Java Branch make efforts to reduce the problem. This is a manifestation of a concept of public service delivery excellence. Currently the area needs to implement the innovation needed for the implementation of good public services, so that people feel satisfied and not disappointed.

Public service under the Constituons No. 25 of 2009 on Public Service is an activity or series of activities in order to fulfil the service needs in accordance with the laws and regulations for every citizen and resident in the goods, services, and / administrative services provided by public service providers. It is also a manifestation of the New Public Management (NPM) to be in organizer, the services provided by the government can run effectively and efficiently. Entrepreneurial governance principles by adopting the spirit of businesses sector to the public sector that has been described by Osborne and Gabler (in Wijaya and Dana, 20014: 9-10) one of them is about the government of customer-oriented, meaning that the government in its orientation must meet customer needs not bureaucracy. This was in line with that made by *Kantor Bersama SAMSAT*, where in creating ATM SAMSAT innovative programs purpose is to meet the needs of the public and answering the complaints of taxpayers regarding the payment of taxes on vehicleless.

To align the direction of service to the community good, effective and efficient, it required an innovative service that can appreciate the desire of the community. Innovation itself according to Rogers (in Suwarno, 2008: 9), is an idea, practice, or object perceived as new by the individual. Muluk (2008:

44) also explains that innovation is the shift towards new things. The new thing is what is expected to be able to contribute to solve the problem. ATM SAMSAT itself is an innovation that was recorded in the MURI (Indonesian Record Museum) as the first technological innovations applied to the validation services in particular SAMSAT vehicle registration, PKB payment and SWDKLLJ PKB.

Innovation theory are grouped in different types, it is stated in Muluk (2008: 45), he stated that the typology of public sector innovations are as follows:

6. Product innovation or services derived from changes in the shape and design of the product or service temporarily.
7. Innovation process comes from continuous quality renewal movement and refers to the combination of changes in the organization, procedures, and policies needed to innovate.
8. Innovation in service methods are new changes in terms of interacting with customers or new ways of providing services.
9. Innovation in strategy or policy refers to the vision, mission, goals and strategies and the reasons for departing from the existing reality.
10. Innovation system includes new or updated ways of interacting with other actors or in other words a change in governance (changes in governance).

Based on writer review, typology of innovation public sector, program innovations ATM SAMSAT which conducted by *Kantor Bersama* SAMSAT

does not belong to the kind of typology of innovation (1) because ATM SAMSAT innovation program ATM is not a change in the shape of a product service and ATM SAMSAT innovation is also not created just for a while because the service has existed and developed since 2014. The ATM SAMSAT innovative program also not included on the kind of typology of innovation in points (2) for ATM SAMSAT innovation program was created to facilitate the process of payment of taxes on vehicleless, but this innovation does not alter the SOP (Standard Operational Procedure) of the service at the counter. This innovation only as a featured program or facility attendants to anticipate complaints from taxpayers who do not have time to queue up at the counter or come directly to *Kantor Bersama SAMSAT*, this innovation program does not provide a change to the organization. Furthermore, when seen from points (4) innovation in the form of strategies are typically used to win the fierce competition among providers, but in creating ATM SAMSAT parties related not only aim to win the competition but providing services in the payment of taxes on vehicleless are maximized and according to the needs of society, especially the taxpayers. Then if we look from the point (5) ATM SAMSAT innovation program was not created to cover all the other actors that exist in the realm of government. This ATM SAMSAT only serve the payment of vehicles tax which has the duty and responsibility of the *Kantor Bersama SAMSAT*.

ATM SAMSAT innovation programs more accurately classified on typology of innovation, in points (3), which is innovation in methods of

service, because this innovation is a new thing that has never been used or perceived by the taxpayer for the services previously featured. If on previously one, SAMSAT services still employ workers to serve the community, in this ATM SAMSAT taxpayers can already get services by self-service based, without need to queue, and follow the bureaucratic process in Indonesia which is known as very convoluted.

2. Implementation of Excellence Service Elements at ATM SAMSAT

The excellent service is a best service to meet the expectations and customers' needs. In other words, excellent service is a service that meets the standards quality. Services that meet the quality standards is a suite of service and customer satisfaction with hope / society.

In providing excellent service in an effort to achieve the satisfaction and loyalty of the people, public service provider can be guided by some basic elements in service excellence, according to experts. Here are 4 key elements in service excellence by Tjiptono (2008: 52):

a) Quickness

In the usage of ATM SAMSAT innovation program has been used self-service based. The taxpayer does not have to come to the window again and the length of the queue, so that the time required is shorter. With the ATM SAMSAT innovation program, people, especially the taxpayer will be permitted to perform its obligations in paying taxes.

According to Tjiptono (2008: 52), there are four main elements in service excellence. One of them is the speed points. Speed means that how fast completion time of service. Based on the theory, the writer found that the implementation of ATM SAMSAT innovation program has implemented speed points. This can be seen in the fact that the field of vehicles tax payment through ATM SAMSAT only takes about 5 till 10 minutes.

b) Accuracy

In the implementation of ATM SAMSAT innovation program, the services that provided to public shall be transparent, clear of the details of the cost until proof of payment. Costs relating to the obligations to be met by taxpayers should be stated and communicated clearly, in a detailed and definite amount. There are four main elements in service excellence by Tjiptono (2008: 52), in one of the points mentioned regarding appropriate. In this case accuracy is described by the validity of the data stored on the Smartcard card, and clarity in the details of payment fees.

Through images that writer explained on previous data presentation, it can be seen that in the process of payment using an ATM SAMSAT, details of payment have been shown and do not guarantee the accuracy of data errors may occur. The taxpayer will not pay any type of vehicle and the details of the fee has been delivered in a transparent manner, so there will be no errors in the payment process.

Besides aiming to increase the speed in the completion of the process of tax payment of vehicleless, with their ATM SAMSAT innovation program, government as well as can reduce the practice of illegal charges cannot be separated from most public services, due to a nominal amount to be paid has been listed in detail on the ATM SAMSAT screen.

c) **Hospitally**

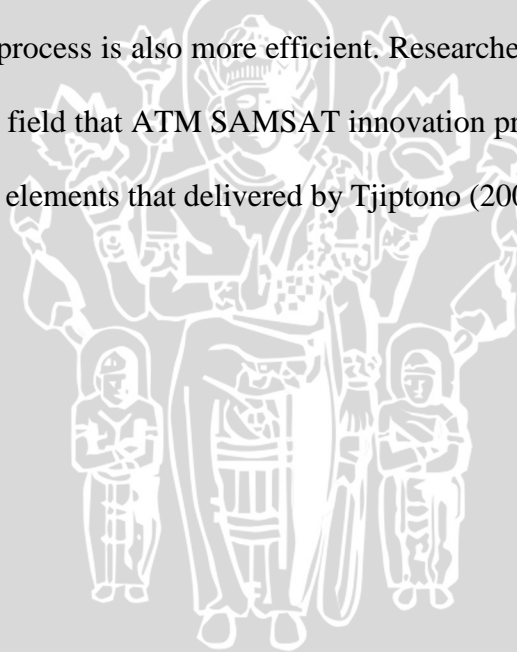
Points on the hospitality cannot be defined because ATM SAMSAT is a machine that operates to provide services to taxpayers in terms of annual vehicles tax payments, especially four-wheel-based self-service, so that the ministry does not require a worker from *Kantor Bersama* SAMSAT.

d) **Leisure**

Tjiptono (2008: 52) states that there are four main elements in excellence service. One element is the leisure. Researchers have discovered the facts in the field that in the process of payment through ATM SAMSAT innovation program, the user (in this case the taxpayers) is accompanied by a sense of comfort and safety due to several factors. The first is for transactions using ATM SAMSAT already do not need cash so it will be more safe and convenient for taxpayers, because the four wheeled tax payments require the amount of money that quite a lot, not to mention if coupled with a progressive tax to be borne by the owner of the vehicle , The second factor is that by making a payment through ATM SAMSAT, taxpayers will not be troubled by the practice of brokering, because as it is already known that the presence of

the brokers are very disturbing, especially to people who do not need his services. The most important factor for comfort point here is that the ATM SAMSAT has been used self-service based, so that taxpayers can do everything yourself from choosing the type of vehicle that will be paid to approve their tax payments.

So it can be concluded that, tax payment through ATM SAMSAT is easy and fast because it uses self-service based and the requirements necessary to pay taxes is not straightforward as the payment counter, as well as the transaction process is also more efficient. Researchers can deduce from the research in the field that ATM SAMSAT innovation program has met the excellence service elements that delivered by Tjiptono (2008: 52).



CHAPTER V

CONCLUSION AND SUGGESTION

A. Conclusion

Based on the explanation and description above at the result of discussion on the chapter 4, which is about the implementation of ATM SAMSAT (*Anjungan Transaksi Mesin*) as the Excellence Service Effort (Study at *Kantor Bersama SAMSAT Manyar Surabaya City*), the writer can conclude as:

1. a) In the implementation of ATM SAMSAT innovation program, it seeks to achieve excellent service to community which is constantly in need of new changes in getting public services. Existence of ATM SAMSAT innovation program also judged to be a problem solving of the service problems that often exist to taxpayers. Implementation of ATM SAMSAT innovation program is a recent innovation that has never existed in the realm of public service before, because its service delivery is not need to employ the officer but it uses self-service based, so people will be facilitated without follow the convoluted bureaucracy. Below the elements in the implementation of ATM SAMSAT innovation program:
 - a. ATM SAMSAT innovation programs aim to provide better service and accordance with community wishes and needs, which are transparent, accountable, fast, precise, effective, efficient, and safe services.

- b. The requirements to obtain services in the vehicles tax payment through ATM SAMSAT has proved simple, as not putting taxpayers (convoluted), easy to understand, and easy to implement because it requires ID cards and registration First and need only be done once in a lifetime only.
- c. The amount of fees that have to be paid by the taxpayer has been described on ATM SAMSAT screen machine. Including the additional charge fee of five thousand rupiah for banks to cooperate, so that taxpayers do not have to worry that will be an error in the calculations because everything has been delivered in a transparent manner. Length of service in the vehicles tax payment through ATM SAMSAT only takes 5 till 10 minutes, and the taxpayer does not have to queue up like vehicles tax payment through counter.
- d. ATM SAMSAT innovation program is an assist service programs that have been made by the *Kantor Bersama* SAMSAT. So that the duties and functions of the *Kantor Bersama* SAMSAT Manyar still exist. ATM SAMSAT innovation programs only serve Annual Vehicles Tax payments by private vehicle (black plate) four-wheeled and attestation vehicle registration in one year.
- e. ATM SAMSAT service procedures is very easy and quick in accordance with the expectations of the taxpayer, because this service is used self-service based without have to meet face to face and adjust to the schedule of services provided. So that taxpayers just need to

follow some steps on the ATM SAMSAT screen. ATM SAMSAT service procedures are quite effective because it has gone through many counters that supposed to be attended and shorter the time because it used self-service based.

- f. The Schedule of ATM SAMSAT service does not have a specific time limit, if you want to use ATM SAMSAT at the *Kantor Bersama SAMSAT* Manyar, taxpayers only need to consider the opening hours and close time at the office, if you want to use ATM SAMSAT that has been provided in some mall in Surabaya, taxpayers only need to follow the opening hours and close time of the mall itself.

- b) Based on typology of public sector, ATM SAMSAT innovation program has fulfilled the aspect of innovation method. ATM SAMSAT is an innovation that was recorded in the MURI (Indonesian Record Museum) as the first technological innovations applied to the validation services in particular SAMSAT vehicle registration, PKB and SWDKLLJ payment. This innovative program is referred as an innovative service method because this innovation is a new thing that has never been used or perceived by taxpayer previous.

2. In practice, ATM SAMSAT innovation program have implemented the main elements in excellence services. In the use of ATM SAMSAT, it implemented the elements of quickness, this can be seen through the

duration of the service which only takes about 5 till 10 minutes. In the implementation of ATM SAMSAT innovation program, it also provides services that is transparent and clear, terms of payment details until notice of payment. Details payment have been shown on the ATM screen before the taxpayer makes payment transactions, thus has guaranteed the accuracy and may not occur for data errors or mistakes in the payment process. ATM SAMSAT users (taxpayers) have explained that the service in ATM SAMSAT innovation program accompanied by a sense of comfort and security. This is because the taxpayer had not require cash in payment, other than that the taxpayer will not be disturbed by the practice of brokering, because ATM SAMSAT uses self-service based then all can be done by the taxpayers themself from choosing the type of vehicles tax that will be paid to approve their payments.

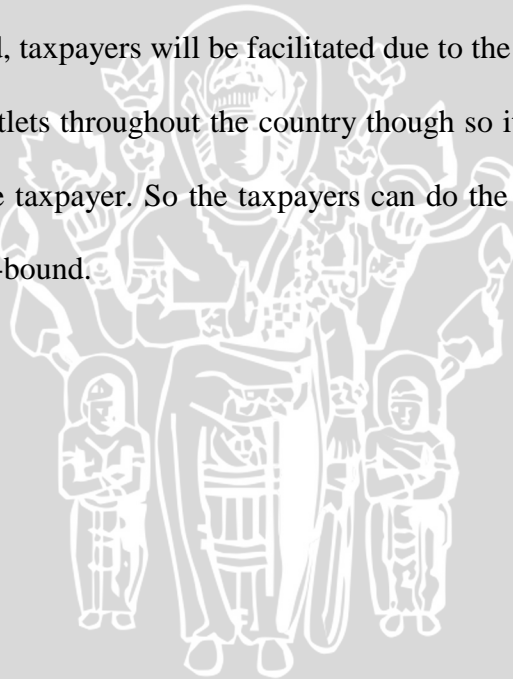
B. Suggestions

Based on the findings and conclusion, there several suggestions that can be given by the writer:

1. Firstly, ATM SAMSAT expected to be used also for the payment of two-wheeled vehicles tax, it is considered in terms of the number of times the driver / taxpayer who has a two-wheeled vehicle instead of four wheels. In addition, the type of services provided by SAMSAT should be expanded, so that it will attract people to use it. Secondly, the location of ATM SAMSAT machine placement should be expanded, not only available at the *Kantor Bersama* SAMSAT and shopping centre (malls)

in Surabaya, but also in the area of East Java so that taxpayers will more easily reach ATM SAMSAT to do tax vehicle payment. Thirdly, socialization of ATM SAMSAT innovation program is expected to be done on a large scale (maximum), so people will know and do not hesitate to use the latest innovations.

2. In the future SAMSAT should provide a new practical policies for taxpayers, for example, the payment of vehicles tax through minimarket outlets such as *Indomaret*, *Alfamart*, *Alfamidi*, and many more. With this service method, taxpayers will be facilitated due to the presence of netted minimarket outlets throughout the country though so it will be very easy to reach by the taxpayer. So the taxpayers can do the payment any time without a time-bound.



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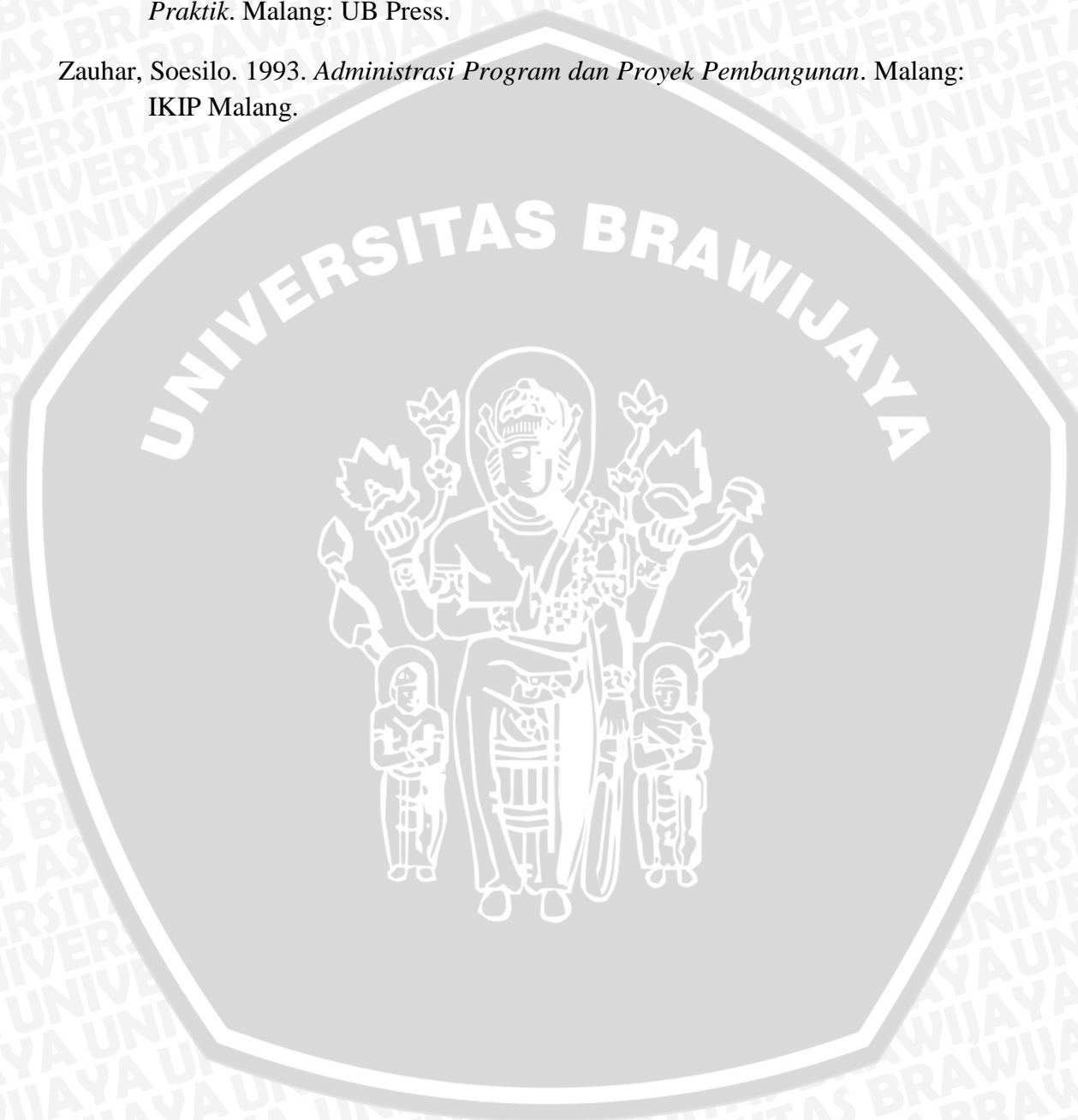
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INTERVIEW GUIDE

1. Apa dasar hukum (landasan) dari atm samsat?
2. Bagaimana mekanisme / prosedur pembayaran pajak kendaraan sebelum adanya atm samsat?
3. Kapan inovasi atm samsat di *launching*?
4. Bagaimana proses timbulnya / ide yang mendasari inovasi atm samsat?
5. Apa visi, misi, dan tujuan yang ingin dicapai dari inovasi atm samsat?
6. Siapa saja aktor yang terlibat dalam proses pengelolaan atm samsat?
7. Hal apa yang membuat ATM SAMSAT menjadi lebih unggul dari program inovasi yang lain?
8. Apakah koordinasi antar pengelola sudah berjalan dengan baik?
9. Apa saja persyaratan untuk memiliki kartu user (*Smart Card*) atm samsat?
10. Apa fungsi dari *Smart Card*?
11. Dengan cara apa sosialisasi program inovasi atm samsat disampaikan kepada masyarakat?
12. Apa saja yang bisa dilayani dan tidak bisa dilayani oleh ATM SAMSAT?
13. Bagaimana perbedaan kondisi sebelum dan sesudah adanya inovasi atm samsat?
14. Kemanakah sasaran program ini ditujukan? Mengapa wajib pajak yang memiliki roda 2 belum bisa mendapat fasilitas ini?
15. Apakah respon dari masyarakat sudah sesuai dengan sasaran dari diciptakannya inovasi atm samsat?

16. Bagaimana produktifitas program inovasi atm samsat jika dilihat dari pajak daerah yang telah ditargetkan?
17. Secara umum apa saja faktor pendukung dan penghambat dari inovasi ini?
18. Berapa besaran biaya PKB dan tarif sumbangan SWDKLLJ?
19. Apakah inovasi atm samsat telah memenuhi tujuannya sebagai wujud pelayanan prima kepada masyarakat?
20. Bagaimana jadwal pelayanan ATM SAMSAT?
21. Berapa lama waktu yang dibutuhkan dalam membayar pajak kendaraan bermotor melalui ATM SAMSAT?
22. Terlepas sebagai pengelola, bagaimana menurut anda inovasi atm samsat ini jika dilihat dari segi *user* (pemakai)?

