

Application of Clean Governance Principles in Public Services at West Java Samsat Office

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Abstract

Transparent, accountable, law-based, and equitable public services are essential to realizing clean governance. However, the implementation of these principles at the One-Stop Administration System (SAMSAT) Office of West Java Province still faces various challenges. These challenges include illegal levies, unequal access to services, and limited public participation in oversight. This research aims to analyze the application of clean governance principles, identify the determinants influencing their implementation, and design an ideal clean governance model for public services at SAMSAT West Java. The research design employs a qualitative approach with descriptive methods, focusing on the core principles of clean governance: accountability, transparency, rule of law, and justice. Data collection techniques include in-depth interviews, observations, documentation, and questionnaires. Data analysis employs Miles and Huberman techniques for qualitative data and descriptive statistics for simple quantitative data. The findings indicate that the implementation of clean governance principles at SAMSAT West Java has generally progressed well, with increasing levels of accountability and transparency supported by the use of information technology. However, challenges remain, such as illegal levies and unequal service access in certain areas. While the rule of law has been applied, more consistent enforcement is required to minimize irregularities. Key determinants influencing implementation include consistent oversight, the use of information technology to enhance transparency, strict law enforcement, and equitable application of service standards across all regions. This study recommends strengthening monitoring systems, increasing the use of technology in public services, and developing more equitable service standards.

Keywords: clean governance, public services, SAMSAT, accountability, transparency, rule of law

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INTRODUCTION

Quality public services are one of the main indicators of successful governance. Clean governance focuses on the principles of transparency, accountability, supremacy of law, and justice in every aspect of public services. The application of these principles aims to increase public trust in state administrators and encourage continuous improvements in the service system. One sector that is a benchmark in implementing clean governance is motor vehicle administration services. In this case, the One-Stop Single Administration System Office (SAMSAT) acts as the institution responsible for managing vehicle administration and vehicle taxes in Indonesia.

Transparency and accountability in public policy remains a crucial issue in Indonesia. Although the government has implemented various initiatives to improve information disclosure, there are still obstacles

to implementation in the field. One example is budget implementation, which is often non-transparent and prone to irregularities, thus reducing the level of public trust in the government. Therefore, strengthening oversight systems and mechanisms, both internal and external, is crucial to ensure that public policies are implemented honestly and responsibly. (Azahra., 2024).

West Java Province has 34 SAMSAT offices spread across various regions, divided into five regional coordinators or coordination areas. These offices play an important role in providing motor vehicle administration services, such as new vehicle registration, STNK renewal, and motor vehicle tax payments. Each regional coordinator represents an area with different needs, from dense urban areas to rural areas which have their challenges in terms of service accessibility. The division into five regions, namely Region Bandung Raya, Region Purwakarta, Region Bogor, Region Priangan, and Region Ciayumajakuning, allows the provision of more targeted and effective services following the characteristics of each region. Greater Bandung Regional Coordinator is the region with the largest number of SAMSAT offices, covering Bandung City and the surrounding buffer areas. With eight offices spread across urban and suburban areas, the Greater Bandung Region is the center for motor vehicle administration services in West Java Province.

With the number of vehicles continuing to increase every year, the SAMSAT Office in West Java is faced with big challenges in providing services that are fast, efficient, and free from corrupt practices. Based on data from the Regional Revenue Agency (BAPENDA) of West Java Province, the number of motorized vehicles in the West Java region has increased significantly every year. In 2023, there were 16,930,438 registered motorized vehicles, an increase of 2.1% from the previous year. Several districts and cities in West Java recorded very high numbers of motorized vehicles in 2023, and this could potentially create greater challenges in terms of managing registration, vehicle taxes, and related administrative services. This condition demands a service system that is increasingly efficient, faster, and able to accommodate the increasing number of users.

Even though various innovations have been carried out, such as digitizing services through e-SAMSAT to make it easier to pay vehicle taxes online, various problems are still found in implementing clean governance. One of the main challenges is that there is still the practice of illegal levies carried out by certain individuals, which causes dissatisfaction among the community. In addition, based on the results of interviews with service users, it was found that there are still disparities in service access, especially for people living in rural areas who have not fully benefited from the digitalization of services.

Therefore, this research was conducted to describe and analyze the application of clean governance principles in public services at the West Java Province SAMSAT Office. Apart from that, this research also aims to identify the determinant factors in implementing clean governance principles in this agency (Windeler, 2016). Furthermore, this research seeks to design an ideal clean governance model that can be implemented to increase the effectiveness of public services at the West Java Province SAMSAT Office. With this research, it is hoped that applicable recommendations can be obtained in improving the public service system, increasing transparency and accountability, as well as providing input to policymakers in formulating regulations that are more effective and oriented towards the interests of the community.

Using a descriptive qualitative approach, this research collected data through interviews, questionnaires, observations, and documentation analysis. It is hoped that this research can provide constructive recommendations for improving the quality of services at the SAMSAT Office and enrich the literature regarding public service governance at the regional level.

DISCUSSION

Implementation of Clean Governance Principles

Given clean governance, Tjokromiadjojo in Sinambela (2006:48) provides several basic principles that are adopted to create a clean government based on the principles of clean governance, namely as follows:

- a. Accountability, namely every activity related to the public interest needs to be accountable to the public and provide accountability for the performance and actions of the leadership of an organization to the public who have the right of accountability. (Joss, 2010).
- b. Transparency, openness, and providing information regarding suggestions and criticism which is considered community participation. (Relly, 2009)
- c. Based on the law (rule of law), something that is done in decision-making, government policy, and business entity organizations that concern the public interest is done based on law or rules (Licht, 2005)
- d. Justice, namely that everyone has the same opportunity to improve and maintain their welfare. Furthermore, based on Law Number 28 of 1999 concerning the Administration of a State that is Clean and Free of Corruption, Collusion and Nepotism, in article 3 it is stated that the general principles of state administration include: 1. The Principle of Legal Certainty; 2. Principles of Orderly State Administration; 3. Principle of Public Interest; 4. Principle of Openness; 5. Principle of Proportionality; 6. Principle of Professionalism, and 7. Principle of Accountability. Looking at the 7 principles as stated in the Law, this is in line with the theory put forward by Tjokromiadjojo. The 4 principles put forward by Tjokromiadjojo already contain the same meaning as the 7 principles in Law Number 28 of 1999, where the emphasis is on accountability, transparency, supremacy of law, and justice.

The framework helps to monitor the degree of transparency in terms of the extent of information disclosure through the institutional website based on four dimensions (i.e., institutional, political, financial, and service delivery) (Cucciniello, 2014).

This research examines the implementation of clean governance principles in public services at the West Java SAMSAT Office using the theory presented by Tjokroamudjojo. Below are presented the results of data processing as a result of research on the application of clean governance principles at the West Java SAMSAT Office using the questionnaire method.

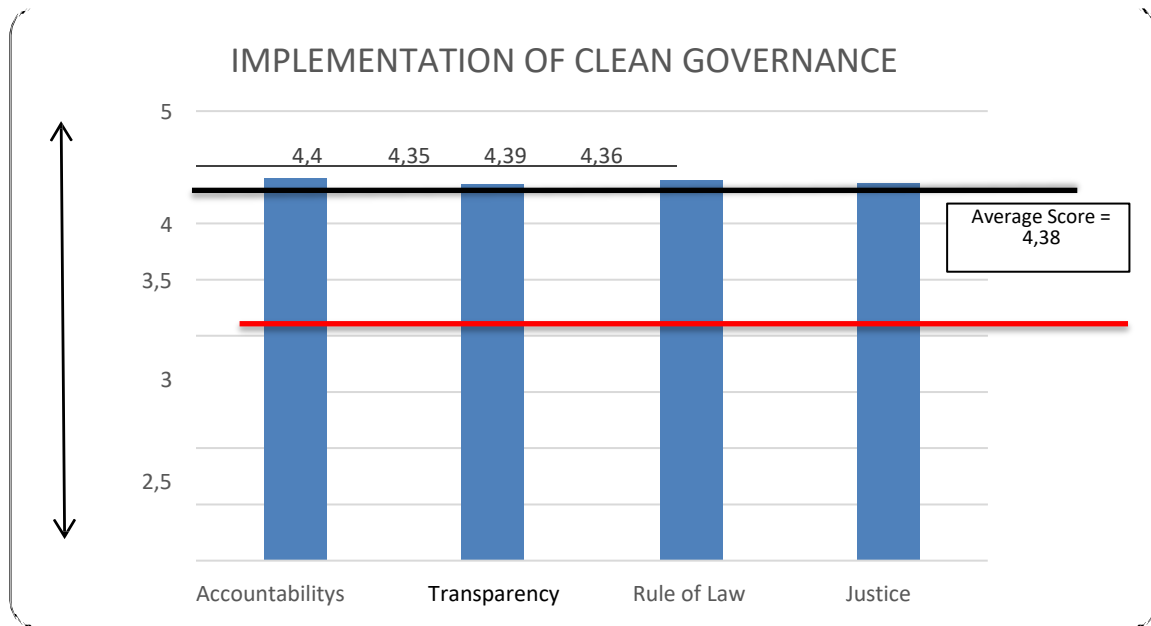


Figure 1: Score of Implementation of Clean Governance Principles at the West Java Province SAMSAT Office

Source: 2024 Research Data Processing Results

Based on the picture above, in general, the score for the application of clean governance principles at the West Java Province SAMSAT Office is good. This can be seen from the average score of respondents' assessment of the dimensions of accountability, transparency, rule of law, and justice, which is 4.38 (above the median). The accountability dimension has the highest average score compared to other dimensions, while the dimension of clean governance principles that is rated the lowest is transparency with an average score of 4.35.

Indonesia is moving towards a clean government, free from corruption, collusion, and nepotism by improving performance to provide quality services and reduce abuse of authority in the government apparatus, however corruption cases by officials who take advantage of government programs still occur frequently that make corruption in Indonesia very concerning. (Budiana and Damayanti, 2024).

The accountability dimension received the highest score with a value of 4.40, indicating that the implementation of accountability in West Java SAMSAT has gone very well. Accountability includes the ability of officers and institutions to be responsible for every action, decision, and policy taken. This score shows that the public feels that there is transparency in every decision taken by SAMSAT; and that the service process runs clearly and reliably. institutions reducing the dimensionality of the policy space public services

improve voters' possibilities for holding politicians accountable for their performance, leading to less rents and corruption (Alt, 2003) The public feels that every officer's actions can be accounted for, both in terms of service time, fees charged, and administrative procedures implemented. In addition, the existence of a strong internal monitoring system, such as regular evaluations and a public complaint mechanism, also

increases accountability in public services at SAMSAT. Public trust in the ability of officers to be responsible for every policy taken shows that accountability has become an internalized element in SAMSAT services. To maintain this accountability, SAMSAT needs to continue to strengthen monitoring and evaluation mechanisms and expand community involvement in providing feedback on the quality of services received.

The state must be involved in producing goods and services needed by its people (public goods and services) either directly or indirectly. Even under certain circumstances it is the state that decides what is best for its people (Saputra, 2021).

Transparency in public services in West Java SAMSAT received a score of 4.35, which is also in the high zone. Transparency reflects the openness of information provided by institutions to the public, especially regarding service procedures, administrative costs, and applicable policies (Christianah, 2024). This score shows that West Java SAMSAT has made significant efforts to provide information that can be accessed by the public easily and clearly. This openness of information ensures that the public knows what they have to do, the fees they have to pay, and the time needed to complete administrative matters. Even though transparency is considered quite good, the challenge that may still be faced is the dissemination of information at all levels of society, especially for those who do not yet have full access to technology or online service systems. By increasing information dissemination through digital and traditional media, SAMSAT can continue to increase public trust and reduce potential uncertainty that may arise due to a lack of understanding of procedures.

The rule of law dimension received a score of 4.39, which indicates that law enforcement in West Java SAMSAT is considered very good by the community. The rule of law refers to the application of firm and fair rules in every service process, regardless of social status or community position. This score indicates that the rule of law is applied consistently at SAMSAT; so that there is no discrimination in applying the rules or in enforcing sanctions. The public feels that there is legal certainty in the administrative process, and every violation that occurs, whether from the public or officers, is handled firmly by applicable regulations. Public trust in the legal system at SAMSAT reflects that there is no preferential treatment given to certain parties, and the law is applied evenly. However, to maintain consistent application of the law, SAMSAT needs to continue to strengthen internal monitoring mechanisms and provide effective sanctions for violations that occur, so that the rule of law can be further strengthened and the public feels more protected in the public service process.

The justice dimension received a score of 4.36 which places it in the last position but remains in the high zone. Justice includes equality in the provision of public services, where every individual has the same rights in accessing SAMSAT services, without discrimination based on social, economic, or background status. This score shows that West Java SAMSAT has attempted to ensure fairness in every aspect of service, from access to information to treatment of the community. People feel that they are treated equally, both in terms of service time, fees charged, and availability of service facilities. However, even though the results are quite good, challenges in implementing justice may still be related to service accessibility,

especially for community groups who live in remote areas or have physical limitations. SAMSAT can strengthen this aspect of justice by continuing to improve service accessibility, such as expanding the use of e-government systems which enable people to take care of administrative needs online without having to come directly to the SAMSAT office, thereby reducing gaps in services.

Determinant Factors

After analyzing the description of the application of clean governance principles at the West Java Province SAMSAT Office, both in terms of accountability, transparency, supremacy of law, and justice, it is then necessary to identify determinant factors that play an important role in supporting the implementation of clean governance principles at the West Java Province SAMSAT Office.

Determinant Factors of Accountability Principles

Based on the results of analysis from interviews with respondents, consistent monitoring and evaluation are the main determining factors in implementing accountability at SAMSAT West Java. Respondents said that to ensure accountability, every action and decision must be accountable, and this requires a regular monitoring system and regular evaluation of the performance of officers. Consistent standards can only be applied if there is strict supervision of the implementation of tasks in the field. Regular evaluation allows for corrections and improvements in services, which leads to increased accountability at West Java SAMSAT.

The respondents said that consistent monitoring and evaluation is the most significant factor in ensuring that the implementation of accountability principles in West Java SAMSAT runs well. Every activity at SAMSAT must be closely monitored, and every decision taken by officers must be accountable through a continuous evaluation mechanism. Accountability can only be achieved if there is effective and consistent supervision of all public service processes carried out at SAMSAT. This strict supervision ensures that every action can be evaluated properly; so that there are no deviations in procedures. Effective supervision and regular evaluation are considered the main pillars in ensuring that the principle of accountability is maintained in all West Java SAMSAT service units. The findings of this research are also in line with Christopher Hood's opinion. Hood (1991:10) states: "Accountability requires not just setting standards, but ensuring those standards are consistently enforced through continuous monitoring and evaluation processes." This shows that accountability is not only achieved by setting standards; but also by ensuring the implementation of these standards through continuous monitoring and evaluation.

Determinant Factors of Transparency Principles

Based on an analysis of the results of interviews with respondents, the use of information technology is the most significant factor in ensuring transparency at West Java SAMSAT. Technology allows open access for the public to information about procedures, costs, and services, which previously may have been difficult to reach. Garson (2006: 47): "Information technology provides the tools to improve transparency by making government data, services, and processes more accessible and understandable to the public. E-

government systems enable real-time access to governmental services and improve the efficiency and transparency of public sector operations.”

Online SAMSAT is an important instrument in realizing this transparency. With the existence of a digital-based system such as online SAMSAT, the public not only gets easy access to information but can also monitor the running of services more transparently. Online SAMSAT has opened the door to more transparent services. Through this system, the public can directly see the ongoing process, so there is no longer any chance for misappropriation or misuse of information.

Information technology plays a crucial role in creating transparency. With technology, the entire service process can be monitored in real-time, both by the public and internally at SAMSAT, thereby preventing unnecessary deviation or cover-up of information. The respondents agreed that the use of information technology is a key factor in ensuring the implementation of transparency principles in West Java SAMSAT.

Determinant Factors of the Principle of the Rule of Law

Based on an analysis of the results of interviews with respondents, consistent law enforcement is a key factor in implementing the principle of legal supremacy. Existing rules must be enforced without exception, and any violations must be prosecuted by applicable law. Raz (1979:210): "The rule of law requires that laws are not only clear, publicized, and stable, but also consistently enforced to ensure justice and equality before the law."

The respondents said that consistent law enforcement is a solid foundation for maintaining public trust in public services at SAMSAT West Java. Consistency in law enforcement ensures that all parties, both internal to SAMSAT and the community, comply with the same rules. Apart from consistency, monitoring law enforcement through information technology-based systems also plays an important role. every action must be recorded and accessible; so that no party can violate the law without supervision and clear consequences. This supports the creation of a stronger and more monitored rule of law. Consistent law enforcement is the main key to implementing the principle of supremacy of law in West Java SAMSAT. One of the biggest challenges in ensuring the supremacy of law is how existing rules can be implemented consistently in the field. The rule of law can only be implemented properly if there is consistent law enforcement. This means, there are no exceptions, the rules must apply equally to everyone, both officers and the public. Consistency in law enforcement does not only apply in the formal realm, but in everyday actions.

Determinant Factors of the Principles of Justice

Based on analysis of the results of interviews with respondents, consistent service standards are a determining factor in implementing the principles of justice. Justice can only be realized if all people receive the same services, without discrimination. Every procedure and service fee must be applied equally to all parties, regardless of social or economic status. Justice is reflected in transparent and equitable service

procedures for every taxpayer. Respondents said that routine evaluations are carried out to ensure that there are no gaps in service delivery; and that all officers follow the same procedures, without giving preferential treatment to anyone (Shavell, 2024).

The four respondents interviewed gave the same answer regarding the determinant factors of the principle of justice, where all of them agreed that clear service standards are fundamental to realizing the principle of justice. Osborne & Gaebler (1992: 114): "Clear standards of performance are essential to ensure fairness in public services. When the criteria for service delivery are transparent, all citizens are treated equally, with access to the same level of services, regardless of their background." Measurable and well-publicized service standards are the basis for creating fair services for all communities. Justice in services can only be achieved if every community, regardless of background, gets equal access and by established service standards. These standards must be clear, transparent, and complied with by all officers. The service standards implemented at SAMSAT West Java are not only aimed at ensuring speed and efficiency; but also to ensure that there are no differences in treatment in the service process. Service standards are also a reference in assessing the performance of officers in the field. If service standards are clear, then evaluation of officer performance will be more objective. This is very important in maintaining fairness in services; because officers who work according to standards will provide the same service to all members of the community.

Ideal Clean Governance Model

In this dissertation research, the novelty presented is the development of an ideal clean governance model in public services, especially at the West Java Province SAMSAT Office. This new finding emerged as an answer to the challenges that have been faced by the SAMSAT office in implementing governance that is clean, accountable, transparent, and based on the supremacy of law and justice.

According to Deutsch in Severin and Tankard (2008), "A model is a structure of symbols and working rules that are expected to be aligned with a series of relevant points in an existing structure or process. Models are vital for understanding more complex processes." So, based on Deutsch's view, a model is a symbolic structure in a process to understand complex processes. Furthermore, according to Siregar's opinion in Suradi (2022: 76-77), several characteristics of a good model are stated as a measure to achieve the goal of preparing a model, namely:

- a. Has a high level of generalization; The higher the degree of generalization of a model, the better it is because its ability to solve problems is greater.
- b. Transparency mechanisms; If researchers can see the mechanism of a model in solving a problem, it means the model can explain again without hiding anything.
- c. Has the potential to be developed; A model that is declared successful is usually able to inspire other researchers to develop other research and develop the model to be more complex with the aim of answering various problems in the existing system.
- d. Sensitive to assumptions; This shows that the model-building process will never be complete because it

will always provide gaps to generate new assumptions.

Based on the results of research and analysis of the determinant factors in implementing clean governance principles, a suitable or ideal model for public services at the West Java Province SAMSAT Office can be designed by taking into account the four main principles of clean governance, namely accountability, transparency, rule of law and justice. Each of these principles is integrated with a contextual approach to services at SAMSAT West Java; and adapted to the determinant factors that have been identified through interviews and field studies.

Accountability: Consistent Monitoring and Evaluation

The principle of accountability requires clear accountability for every action and decision taken by service personnel at SAMSAT. Based on the research results, the most influential determinant factor in implementing this principle is consistent monitoring and evaluation. Therefore, the ideal clean governance model must facilitate a strong internal and external monitoring system. Elements in the accountability model:

- a. Tiered supervision: Supervision is carried out in stages starting from the local SAMSAT office to the center (West Java Bapenda), with periodic evaluations every quarter.
- b. Independent external auditor: To maintain objectivity, external auditors (such as The Audit Board of the Republic of Indonesia or community institutions) need to be involved in performance evaluations and audits of service processes at SAMSAT.
- c. Reporting evaluation results to the public: Each SAMSAT office must provide a performance evaluation report that can be accessed by the public, either through the official website or physical reports provided at the office. This is to increase public confidence in services.

Transparency: Use of Information Technology

Transparency is an important key to realizing clean governance. Based on research findings, the use of information technology is a major factor in ensuring transparent services. A technology-based information system will make it easier for the public to gain access to information related to SAMSAT services and reduce the potential for irregularities (Hassan, 2011). Elements in the transparency model:

- a. Integrated e-SAMSAT service: Implementation of online services for the entire motor vehicle tax payment process, STNK processing, and other services. This reduces physical interaction and minimizes illegal levies.
- b. Public information dashboard: Every SAMSAT office provides a transparent online platform, where the public can see all information related to services, costs, and document processing progress.
- c. Digital notifications for each stage of service: People who use online services get direct notifications via SMS or application regarding the progress of their services.

Rule of Law: Consistent Law Enforcement

Implementing the supremacy of law in clean governance requires consistent law enforcement, as indicated by the results of interviews with respondents. Every violation that occurs inside or outside the service process must receive strict sanctions and apply equally without discrimination. Consistent law enforcement will provide certainty for the community that the law is enforced fairly. Elements in the rule of law model:

- a. Violation reporting system: SAMSAT must provide an anonymous reporting platform for the public and employees who discover violations, such as illegal levies or procedural violations.
- b. Firm and transparent sanctions: Every violation that is reported and proven to be true must be dealt with strict sanctions. Reports related to law enforcement and follow-up to violations must be made public.
- c. Equal application of legal standards: Both SAMSAT employees and members of the public who commit violations must receive sanctions by applicable regulations without discrimination.

Justice: Clear and Equitable Service Standards

The principle of justice in clean governance can be achieved through the implementation of clear and even service standards throughout the region. These service standards must be published and understood by all parties, both officers and the public. Elements in the justice model:

- a. Measurable service standards: Each SAMSAT office must have clear service standards regarding service completion time, fees charged, and administrative requirements.
- b. Community service assessment system: The community is given the opportunity to assess the services they receive, and the results of this assessment are published as indicators of service performance.
- c. Equality of access to services: The same service standards are applied to all communities without discrimination, whether based on social, economic, or geographic status.

CONCLUSION

Based on the research results, the implementation of clean governance principles in the West Java Province SAMSAT Office has generally gone well. Accountability shows satisfactory results, where consistent monitoring and evaluation allow every action and policy to be properly accounted for. The principle of supremacy of law is applied firmly and fairly, providing legal certainty to the community in the service process, although there are still challenges in the form of individuals involved in the practice of extortion. Justice is also implemented quite well, with SAMSAT's efforts to provide equal access for all levels of society, although accessibility in some areas needs to be improved. Meanwhile, the principle of transparency has been implemented through the disclosure of information to the public, although even the distribution of information still needs to be improved. Overall, the implementation of clean governance at West Java SAMSAT is good, but there is still room for improvement, especially in eradicating extortion practices and increasing more equitable access to information and public services.

The determinant factors that influence the implementation of clean governance principles at the West Java Province SAMSAT Office consist of several important aspects. In the principle of accountability, the

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main influencing factor is consistent monitoring and evaluation, which ensures that every action and decision in service can be accounted for. For the principle of transparency, the determining factor is the use of information technology which allows access to public information quickly, openly, and easily for the public. In the principle of the rule of law, the determining factor for success is consistent law enforcement, where legal rules and sanctions are applied fairly without discrimination. Finally, in applying the principle of justice, clear service standards are the main factor that ensures that every community receives the same service without discrimination, by established procedures. These four factors are key to building clean and effective governance at SAMSAT West Java.

In a study involving 67 countries, Charron (Harma et al., 2020) found that factors such as the availability of quality human resources and effective management play an important role in increasing the level of good governance at the local level. Therefore, efforts to improve the availability, quality and management of apparatus good governance emphasizes the importance of the availability, competence and integrity of the apparatus in carrying out administrative tasks with high transparency and accountability (Rifyansyah et al., 2024).

The ideal clean governance model in the West Java Province SAMSAT Office is to combine four main principles — accountability, transparency, supremacy of law, and justice — with a focus on real implementation that can be adopted by every SAMSAT office in the West Java Province. The key to the success of this model lies in the use of information technology, strengthening the monitoring system, consistent law enforcement, and fair service standards. This model is expected to significantly improve the quality of public services, minimize irregularities, and rebuild public trust in government agencies.

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