

International Journal of Advanced Engineering, Management and Science

Journal CrossRef DOI: 10.22161/ijaems

(IJAEMS)

An Open Access Peer Reviewed International Journal



Issue DOI: 10.22161/ijaems.65

Peer-Reviewed International Research Journal

(Engineering Journal | Management Journal | Science Journal | Humanities and Social Science Journal)

**International Journal of Advanced Engineering,
Management and Science (IJAEMS)**

Editor-in-Chief: Dr. Hou, Cheng-I , Department of
Tourism and MICE, Chung Hua University, Hsinchu
Taiwan

ISSN: 2454-1311

DOI: 10.22161/ijaems

Frequency: Monthly (12 issues per year)

Submission Online: <https://ijaems.com/submit-paper/>

Submission E-mail ID: ijaems.editor@gmail.com

Impact Factor: 3.38

Language of Publication: English

Nature: Refereed/ Peer Reviewed International Journal

Year of Commencement: 2015

Papers invited for: [click here](#)

Scopus indexing under review (F57ED82BD5505FDB)

Indexed and abstracted in Neliti (Indonesia's Research Repository)

Indexed in Qualis-CAPES (Interdisciplinary Area) (Brazilian system for the evaluation of periodicals, maintained by CAPES)

Google Scholar Indexed Journal

J-Gate, JournalToc (UK), POL-index, PBN (Polish Scholarly Bibliography), Aalborg University Library (Denmark), WorldCat , Scilit, MDPI AG (Basel, Switzerland), Tyndale University College & Seminary, Indiana University

International Journal of Advanced Engineering, Management and Science (IJAEMS)(ISSN:2454-1311) is an international open-access Double-Blind Peer Reviewed "Engineering Journal | Management Journal | Humanities and Social Science Journal ". It' main aim is to give quality research papers. It covers all sub-fields of the above-mentioned fields. It provides a platform for academicians, researchers and professionals. It publishes only original research papers. The submitted paper should meet some criteria like the manuscript/ paper should be original, unpublished, not submitted to any other journal and plagiarism-free.

Reasons to choose IJAEMS for publication:

- Open access to all researchers.
- Proper double-blind peer review process.
- Our journal indexed in different reputed publisher databases.
- Eminent Editorial Board and Reviewers throughout the world.
- Rapid publication after acceptance.
- Certificate to all authors.
- DOI from CrossRef to each published paper.

Topics of Interest

Management, Business, Humanities and Social Science

Advertising and Promotions Management, Alternative Management, Brand Management, Business Administration, Business Ethics, Business Law and Corporate Governance, Business to Business, Business, production, and market orientation of local firms, Channel & Sales Force Management, Consumer Behavior & Marketing Research, Corporate culture, strategy and ethics, Corporate Social Responsibility, Corporate Strategy, Enterprises Recourse Management, Entrepreneurship, Financial and non-financial business performance, Foreign investments, risks, and returns, Information technology and competitiveness, International business and local government policies, International Marketing, Local culture, consumer behaviour, and advertisements, Local multinational firms and their management, Managerial Communication, Managerial Economics, Marketing effectiveness and marketing culture, Marketing Management, Microeconomics of Competitiveness, Operations Management, Organizational behaviour, human resources, and training and development, Organizational Behavior, Outsourcing from EM, Public Administration, Research issues in EM, Small- and medium-sized enterprises (SMEs) and family businesses, Strategic Agribusiness Management, Transforming local brands into global brands, All field related to Business and Management

Humanities, Education Development, Social sciences, English Literature such as economics, political science, human geography, demography, psychology, sociology, anthropology, archaeology, jurisprudence, history, and applied linguistics, etc.

Engineering and Science:

Computer Science, Neural Networks, Electrical Engineering, Software Engineering, Information Technology, Mechanical Engineering, Chemical Engineering, Plastic Engineering, Food Technology, Textile Engineering, Nano Technology & science, Power Electronics, Electronics & Communication Engineering, Biomedical Engineering, Image Processing, Civil Engineering, Structural Engineering, Environmental Engineering, VLSI Testing & Low Power VLSI Design, Medical field, Management, Physics, Chemistry, Botany, Zoology, Natural Sciences, Astronomy Biochemistry, Medical Sciences, Biological Sciences, Food Science, Materials Sciences, Systems Science, Psychology, Applied Sciences, Architecture, Health Sciences, Military sciences, Spatial Science, Environmental Science, Measurement Science, Mathematics, Accounts, History , Education, Social Science, Arts, Medicines And Dental Care etc.

POPULAR INDEXING AND ABSTRACTING OF JOURNAL

**Google Scholar
Academia
WorldCat
Microsoft Academic Search
scinapse
SlideShare
Pol-Index
PBN-Polish Scientific Bibliography
Aalborg University Library (Denmark)
J-Gate
Scilit MDPI AG (Basel, Switzerland)
Tyndale University College & Seminary
Indiana University
Internet Archive
JournalTOC (UK)
ResearchBib
Bibsonomy
CiteSeer
DRJI
Thomson Reuters ResearcherID (Author Index)
Root Indexing
Infobase Index
PdfSR
Cite Factor
ISSUU
Reddit
Scribed
Jurn-Academic Articles, Chapters and Theses
etc.....**

IJAEMS : Editorial Board/ Reviewer Board

Editor-in-chief

Dr. Hou, Cheng-I

Associate Professor, Department of Tourism and MICE, Chung Hua University, Hsinchu Taiwan

Area of Interest: Wisdom Tourism, Software Engineering, Artificial Intelligence

cihou@chu.edu.tw

Detailed CV

Chief Executive Editor

Dr. S. Suman Rajest

Vels Institute of Science, Technology & Advanced Studies, India

chief-executive-editor@ijaems.com

Associate Editors

Amir Azizi

Assistant Professor, Department of Industrial Engineering, Science and Research Branch-Islamic Azad University, Tehran, Iran

Area of Interest: Uncertainty modeling, regression modeling, pattern recognition, multi-criteria decision making and sensitivity analysis, fuzzy modeling, adaptive neuro-fuzzy.

amirazizi@gmail.com

Detailed CV

Nausherwan Raunaque

Ph.D., Management

Senior Subject Matter Expert (Management), Assistant Professor, Department of Management, Samalkha Group of Institutions, Samalkha, Haryana, India.

Area of Interest: Marketing Management, Consumer Behavior, Customer Relationship Management, E-Commerce, Online Marketing, Management Practices and Organizational Behavior

nausherwan22dec@gmail.com

nausherwan.raunaque@ncreduservices.com

Editorial Advisory Board

Dr. Ram Karan Singh

BE.(Civil Engineering), M.Tech.(Hydraulics Engineering), PhD(Hydraulics & Water Resources Engineering),BITS- Pilani Professor, Department of Civil Engineering,King Khalid University, Saudi Arabia

ramkaran.singh@gmail.com

Detailed CV

Dr. Rabindra Kayastha

Associate Professor, Department of Natural Sciences School of Science, Kathmandu University, Nepal

rkayastha8@hotmail.com

Detailed CV

Dr. Dinh Tran Ngoc Huy

Professor , Banking and Finance, HCM, Viet Nam

dtnhuy2010@gmail.com

Detailed CV

Dr. M. Venkata Ramana

Specialization in Nano Crystal Technology, Ph.D, Professor, Physics, Andhara Pradesh,
INDIA

mvr1508@gmail.com

Dr. Varun Gupta

Network Engineer ,National Informatic Center , Delhi, India

varunguptaa@gmail.com

Dr. Raja Rizwan Hussain

Associate Professor, CoE-CRT, Civil Engineering Department, College of Engineering, King
Saud University, Riyadh, Saudi Arabia.

raja386@hotmail.com

Detailed CV

Dr. A. Heidari

Faculty of Chemistry, California South University (CSU), Irvine, California, USA

Scholar.Researcher.Scientist@gmail.com

Detailed CV

DR. C. M. Velu

Prof. & HOD, CSE, Datta Kala Group of Institutions, Pune, India

cmvelu41@gmail.com

Detailed CV

Dr. Elsanosy M. Elamin

Dept. of Electrical Engineering, Faculty of Engineering. University of Kordofan, P.O. Box:
160, Elobeid, Sudan

esanosy@hotmail.com

esanosy@gmx.us

esanosy@dr.com

Detailed CV

Dr. Zafer Omer Ozdemir

Energy Systems Engineering Kırklareli, Kırklareli University, Turkey

ozdemirz@gmail.com

Detailed CV

Dr. Ahmed Kadhim Hussein

Department of Mechanical Engineering, College of Engineering, University of Babylon,
Republic of Iraq

Area of Interest: Convection Heat Transfer, Nano Fluid Technology, Renewable Energy.

ahmedkadhim7474@gmail.com

Detailed CV

Mohammad Reza Kabaranzad Ghadim

Associated Prof., Department of Management, Industrial Management, Central Tehran
Branch, Islamic Azad University, Tehran, Iran

kabaranzad@yahoo.com

Detailed CV

Herlandí de Souza Andrade

Centro Estadual de Educação Tecnológica Paula Souza, Faculdade de Tecnologia de
Guaratinguetá Av. Prof. João Rodrigues Alckmin, 1501 Jardim Esperança - Guaratinguetá
12517475, SP - Brazil

herlandi@hotmail.com

herlandi.andrade@fatec.sp.gov.br

Detailed CV

Professor Jacinta A.Opara

Professor and Director, Centre for Health and Environmental Studies, University of Maiduguri, P. M.B 1069, Maiduguri-Nigeria jaopara@yahoo.com
Siamak Hoseinzadeh

Ph.D. in Energy Conversion Engineering
Lecturer & Project Supervisor of University, Level 3/3, Islamic Azad University West Tehran Branch, Tehran, Iran
hoseinzadeh.siamak@gmail.com

Damianus Abun
Doctor of Philosophy in Management
Faculty of the College of Business, Divine Word College of Vigan and Divine Word College of Laoag, Philippines
Area of Interest: Business Management, educational management, ethics, philosophy, religion, theology
frdamy@yahoo.com

Detailed CV

Samson M. Lausa
Doctor of Philosophy Major in Educational Management and ICT
Vice President Administration & Finance, Northern Negros State College of Science and Technology, Sagay City, Negros Occidental, Philippines
Area of Interest: education, information and communication technology, quality assurance
migsam041205@yahoo.com.ph

Dr. Luisa María Arvide Cambra
Professor with Chair/ Arabic and Islamic Studies// Humanities
Dept. of Philology, University of Almeria. LA Cañada S/N. 04120-Almeria, Spain
Research Area: Medieval Arabic Science. Humanities. Arabic Philology
lmarvide@ual.es

Manishaben Jaiswal
IT consultant and Ph. D. Scholar, Department of information Technology, University of Cumberland, KY, USA
Editorial Board Members

Dr. Ebrahim Nohani
Ph.D.(hydraulic Structures), Department of hydraulic Structures, Islamic Azad University, Dezful, IRAN.
nohani_e@yahoo.com

Detailed CV

Dr. Ahmadad Nabih Zaki Rashed
Specialization Optical Communication Systems Professor, Department of Electronic Engineering Menoufia University, Egypt
ahmed_733@yahoo.com

Detailed CV

Dr. P. Suresh
Specialization in Grid Computing and Networking, Associate Professor, Department of Information Technology, Engineering College, Erode, Tamil Nadu, INDIA
sureshme@gmail.com

Dr. Hanuman Prasad Agrawal
Specialization in Power Systems Engineering Department of Electrical Engineering, JK Lakshmipat University, Jaipur, India
hp_agrawal2@rediffmail.com

Mr. Lusekelo Kibona

Masters in Information and Communication Systems Engineering from Nelson Mandela Institute of Science and Technology - Arusha Tanzania Assistant Professor, Ruaha University College, Tanzania

lusenewa@gmail.com

Detailed CV

Dr. Sambit Kumar Mishra

Ph.D.(Computer Science and Engineering)

Professor, Computer Sc. & Engg. , Gandhi Institute for Education and Technology,

Baniatangi, Khordha, Odisha, India

Area of Interest: Database Engineering, Computer Organization

sambitmishra@gietbbsr.com

Detailed CV

Branga Adrian Nicolae

Associate Professor, Lucian Blaga University of Sibiu, Romania

Area of Interest: Teaching and research work in Numerical Analysis, Approximation Theory and Spline Functions

adrian.branga@gmail.com

Detailed CV

Dr. Sameh El-Sayed Mohamed Yehia

B.Sc, M.Sc, PhD Assistant Professor, Civil Engineering(Structural), Faculty of Engineering, Suez University, Suez, Egypt

Area of Interest: Civil Engineering (Structural)

dsyehia@hotmail.com

Detailed CV

Dr. Subhaschandra Gulabrai Desai

Ph D, Computer Science

Professor Emertus, Computer Science Department, Calorx Teachers University, Green Wood, Near Vaishnodevi Circle, Oganaj, Ahmedabad, India

Area of Interest: Computer Science, SCM, ERP, CRM, IoT

subhash1948@yahoo.com

Detailed CV

Dr. Manjunatha Reddy H S

Prof & Head-ECE, Global Academy of Technology, Raja Rajeshwari Nagar, Bangalore , India

manjunathareddyhs@gmail.com

Detailed CV

Dr. H.Saremi

Vice- chancellor For Administrative & Finance Affairs, Islamic Azad university of Iran, Quchan branch, Quchan-Iran

hadi_sarem@yahoo.com

Dr. Amit Rathi

Department of ECE, SEEC, Manipal University Jaipur, Rajasthan, India

amit.rathi@jaipur.manipal.edu

Prof. Ramel D. Tomaquin

Prof. 6 in the College of Business and Management, Surigao del Sur State University (SDSSU), Tandag City ,Surigao Del Sur, Philippines

r_tomaquin@yahoo.com

Detailed CV

Wilson Udo Udofia

Department of Technical Education, State College of Education, Afaha Nsit, Akwa Ibom State, Affiliated to the University of Uyo, Nigeria

Udofiawilson@yahoo.com

Detailed CV

Dr. Eman Yaser Daraghmi

Assistant Professor, Ptuk, Tulkarm, Palestine (Teaching Artificial intelligence, mobile computing, advanced programming language (JAVA), Advanced topics in database management systems, parallel computing, and linear algebra)

eman.yasser85@gmail.com ; e.daraghmi@ptuk.edu.ps

Detailed CV

Ali İhsan KAYA

Head of Department, Burdur Mehmet Akif Ersoy University, Technical Sciences Vocational School Department of Design, Turkey

Area of Interest: Agricultural Sciences - Forestry - Forest Industry Engineering - Forest Products -Chemistry and Technology - Cellulose production

aikaya@mehmetakif.edu.tr

Detailed CV

Dr. Osama Mahmoud Abu Baha

Assistant Professor English Language and Literature, University College of Educational Sciences -UNRWA

uabubaha@yahoo.com

Agnieszka Ilendo-Milewska

Ph D., Director of the Faculty of Psychology, Private University of Pedagogy in Bialystok, Poland Area of Interest: Psychology

ilendoa@wp.pl

Ms Vo Kim Nhan

Lecturer, Tien Giang University Vietnam

vokimnhan@gmail.com

Nguyen Thi Phuong Hong

Lecturer, University of Economics Ho Chi Minh city Vietnam hongntp@ueh.edu.vn

Dr. Sylwia Gwoździwicz

PhD , Assistant Professor, The Jacob of Paradies University in Gorzow Wielkopolski / Poland

sylwiagwozdziewicz@gmail.com

Dr. Kim Edward S. Santos

Nueva Ecija University of Science and Technology, Philippines

Dr. J. Gajendra Naidu

Head of the Department, Faculty

, Botswana

VOL-6, ISSUE-10, OCTOBER, 2020

Sr No.	Title with Article detail
1	<p>OPEN ACCESS JOURNAL ARTICLE The Complexity of Realizing Good Governance in Public Services Dwi Indah Yuliani Solihin, Arifin Tahir, Yanti Aneta, Juriko Abdussamad</p> <p>DOI: 10.22161/ijaems.610.1 Cite this Article: Show All (MLA APA Chicago Harvard IEEE Bibtex) Total View : 212 Downloads : 30 Page No: 445-450</p>
2	<p>OPEN ACCESS JOURNAL ARTICLE Common Problems Encountered by Selected Cooperatives in Cabanatuan City: Basis for Intervention Formulation Mercy V. Torres</p> <p>DOI: 10.22161/ijaems.610.2 Cite this Article: Show All (MLA APA Chicago Harvard IEEE Bibtex) Total View : 263 Downloads : 33 Page No: 451-453</p>
3	<p>OPEN ACCESS JOURNAL ARTICLE Human constituents: Holistic approach for diagnosis of COVID-19 D. S. Kalana Mendis</p> <p>DOI: 10.22161/ijaems.610.3 Cite this Article: Show All (MLA APA Chicago Harvard IEEE Bibtex) Total View : 245 Downloads : 15 Page No: 454-455</p>

The Complexity of Realizing Good Governance in Public Services (Vol-6,Issue-10,October 2020)

Author(s): Dwi Indah Yuliani Solihin, Arifin
 Tahir, Yanti Aneta, Juriko Abdussamad

Keywords:

Public Service, Realizing Good
 Governance, Punctual Service Delivery.

Total View : 212

Downloads : 30

Page No: 445-450

DOI: 10.22161/ijaems.610.1

Abstract:

This particular article aims to analyze and describe: the complexity of realizing good governance in public services. The research method used is the qualitative method. The data analysis in the qualitative research uses an interactive model comprising three analysis components which are: 1) Data reduction, 2) Data presentation, and 3) Data verification and conclusion drawing. The findings indicate that punctuality in service delivery is affected by apparatuses' physiological (physical and mental) abilities. Physiological abilities can be measured through 1) Attitudes. The success in service delivery rests on all people engaged in service delivery. Either directly or indirectly, the image of Samsat Gorontalo will be depicted by its service delivery. Taxpayers will judge by the first impression when communicating with the people engaged in service delivery and 2) Attention. When delivering services, staff should consistently pay attention to and understand what is expected by taxpayers. If the public has shown enthusiasm in paying taxes, Samsat staff should make the required action immediately to respond to the public enthusiasm.

Cite This Article:

Show All (MLA | APA | Chicago | Harvard | IEEE | Bibtex)

The Complexity of Realizing Good Governance in Public Services

Dwi Indah Yuliani Solihin, Arifin Tahir, Yanti Aneta, Juriko Abdussamad

Public Administration, Gorontalo State University, Indonesia

Abstract— This particular article aims to analyze and describe: the complexity of realizing good governance in public services. The research method used is the qualitative method. The data analysis in the qualitative research uses an interactive model comprising three analysis components which are: 1) Data reduction, 2) Data presentation, and 3) Data verification and conclusion drawing. The findings indicate that punctuality in service delivery is affected by apparatuses' physiological (physical and mental) abilities. Physiological abilities can be measured through 1) Attitudes. The success in service delivery rests on all people engaged in service delivery. Either directly or indirectly, the image of Samsat Gorontalo will be depicted by its service delivery. Taxpayers will judge by the first impression when communicating with the people engaged in service delivery and 2) Attention. When delivering services, staff should consistently pay attention to and understand what is expected by taxpayers. If the public has shown enthusiasm in paying taxes, Samsat staff should make the required action immediately to respond to the public enthusiasm.

Keywords— Public Service, Realizing Good Governance, Punctual Service Delivery.

I INTRODUCTION

1.1. Background

As an executor of governance, the government apparatuses contribute to quality public service delivery and the realization of good governance. The government should manage and equip its apparatuses as human resources and hence delivers quality public services. Technology development, through which the government can use an application which manages human resources, allows it to organize its human resources easily. As a result, all management processes, starting from employee registration, mutation, attendance, and payroll, can be more effectively and efficiently managed.

As mentioned earlier, good governance was used by corporates and convened due to the demand for a concept with which people can build a control system which is relevant to their corporates and professional management. Five major principles in corporate governance are transparency, accountability, fairness, responsibility, and responsiveness (Nugroho, 2014:216).

One of the standards for successful public service delivery in Samsat is punctuality. Taxpayers will be satisfied when the public service delivery in Samsat is effective and efficient. Punctuality in delivering services

will impact the cost measurement. The more efficient service delivery is, the lower the cost spent. Therefore, punctuality measurement becomes pivotal if properly conducted. Several cases regarding human resources cannot be directly identified using cost analysis. Effectiveness is a subject leading to productivity and efficiency. To measure the effectiveness of a function, we need a measurement related to time, quality, and quantity.

Customer satisfaction is strongly connected to a quality service delivery, as argued by Tjiptono (1996:56) that quality breeds a strong linkage to customer satisfaction. Also, Tjiptono (2012:147) clarifies that customers feel satisfied after identifying an equal comparison between a perceived performance or pay-off of service and their expectation. Any customer desires for satisfaction when receiving a service. According to Ratminto and Atik (2005:28), the standard for successful service delivery is customer satisfaction which is determined by punctuality. Customer satisfaction is when customers elicit the services they need and expect. Referring to the arguments aforementioned, we come to the conclusion that a quality service delivery requires a totality of service delivery concept which covers all service delivery aspects, and that the standard for a quality service delivery is customer satisfaction.

Samsat stands for *Sistem Administrasi Manunggal Satu Atap* (One-stop Administrative System). This institution constitutes a public service unit which arranges the registration and identification of motor vehicles, payment of motor vehicle tax, a transfer fee of motor vehicle ownership, and payment of SWDKLL (*Sumbangan Wajib Dana Kecelakaan Lalu Lintas*, the Compulsory Contributions from Vehicle Owners to Cover the Victims of Traffic Accidents). The services are managed in an integrated and coordinated manner. Implementing the manner, Samsat manages all activities by the means of an integrated application which can organize computation, procedures and mechanisms, working groups, and information and communication systems. Implementing its tasks, Samsat is under the Joint Instruction of the Ministry of Defense, the Ministry of Home Affairs, and the Ministry of Finance No. 6/IMK/0.14/1999 on Samsat Implementation. Not an asset of a certain institution, Samsat is the state asset and consists of three executors that are Polri, Dispenda, and PT (Persero) Jasa Raharja.

The One-stop Administrative Office of Samsat is established to smoothen and speed up its public service delivery whose activities are done in one building. Three institutions, with different authorities and functions, work in the building together. The institutions are the Indonesian National Police responsible for traffic affairs, Local Financial Management Subunit engaging in tax collection, and Jasa Raharja Insurance Service which is authorized to manage the collection of compulsory contributions from vehicle owners to cover the victims of traffic accidents (Perpres No. 5/2015).

Based on our preliminary observation regarding the public service delivery in Samsat of Gorontalo, its tax collection is still poor. We underlie the evidence by the level of community awareness of and participation in the payment of motor vehicle tax. Besides, poor socialization conducted by Samsat brings about ignorance between communities to pay taxes, resulting in futility in achieving targets which have been determined by Samsat of Gorontalo. Furthermore, the police and Samsat should perform active raids and thus give deterrence effects to the community who makes late tax payment. In addition, Samsat of Gorontalo should optimize its tax service delivery by delivering professional, quality, transparent, effective, and efficient tax services. Running a public service delivery should be accompanied by an optimal improvement, ensuring effective public service delivery and responding to the challenges regarding professional public service delivery.

Based on the data we manage to collect, in 2014, Samsat of Gorontalo set the target tax revenue by IDR61,547,326,440.00 (sixty-one billion five hundred and forty-seven million three hundred and twenty-six thousand four hundred and forty Rupiahs). Meanwhile, the actual tax revenue was IDR58,329,358,027.00 (fifty-eight billion three hundred and twenty-nine million three hundred and fifty-eight thousand twenty-seven Rupiahs). The achievement, which was 94.77%, did not reach the target. The target tax revenue in 2015 was then IDR68,215,209,120.00 (sixty-eight billion two hundred and fifteen million two hundred and nine thousand one hundred and twenty Rupiahs). Moreover, the actual tax revenue in 2015 was IDR54,469,664,993.00 (fifty-four billion four hundred and sixty-nine million sixty hundred and sixty-four thousand nine hundred and ninety-three Rupiahs). The achievement, which was only 79.85%, did not reach the target (data source: The Financial Agency of Gorontalo, 2018).

Concerning the achievements, the service provider should fulfill the needs of public service users, generating customer satisfaction. An understanding of quality service delivery is thus required. If the public service delivery in Samsat of Gorontalo is acceptable or meets public expectation, the quality of the public service delivery is good and satisfying. If the public service delivery exceeds beyond customers' expectation, the quality of the public service delivery is considered ideal. On the contrary, if the public service delivery does not meet the expectation, the quality of the public service delivery is poor. Therefore, whether public service delivery is good or poor builds upon how a service provider delivers a service which meets public expectations.

1.2. Research Objectives

In response to the phenomena previously confirmed, this article aims to analyze and describe the complexity of realizing good governance in public service delivery.

II RESEARCH METHODS

The research method used is the qualitative method. The data analysis used in qualitative research is an interactive model consisting of three analysis components which are: 1) data reduction, 2) data presentation, and 3) data verification and conclusion drawing (Miles and Huberman, 1992).

The key informants of this research are: 1) the head of UPTD Samsat of Gorontalo as the technical

director who manages the public service delivery in Samsat, 2) the head of Jasa Raharja and the staff, 3) Dirlantas Polda Gorontalo and the staff, 4) the Financial Agency of Gorontalo and the staff, and 5) taxpayers as service users.

III RESEARCH FINDINGS AND DISCUSSION

Punctuality is considered the expected level of excellence in terms of public service delivery. Service quality is not determined by the service providers but the customers (service users). Customers are those who consume and assess the services delivered so their perceptions determine service quality.

The government, fundamentally, is the public service provider. It is not obliged to deliver services to itself but to the public. Besides, the government should create a condition in which any community member can develop their abilities and creativity for the sake of joint objectives. Considering the obligation, the public bureaucracy must be responsible for delivering public services in a good and professional manner. Public service delivery is the activity of delivering services needed by people or a community in accordance with the regulation and procedures determined.

If the services in Samsat of Gorontalo meet public expectations, the quality of the services is considered good and satisfying. If the public service delivery exceeds beyond customers' expectation, the quality of the public service delivery is considered ideal. On the contrary, if the public service delivery does not meet the expectation, the quality of the public service delivery is poor. Therefore, whether public service delivery is good or poor rests on how a service provider delivers a service which meets public expectation.

We assume that the punctuality of the service delivery in Samsat of Gorontalo is more efficient, considering the advanced information and communication technology. Likewise, punctuality is a pivotal aspect of service delivery. If employees are able to deliver good service consistently, the community can feel satisfied.

One of the standards for successful public service delivery in Samsat is punctuality. Taxpayers will be satisfied when the effectiveness and efficiency of public service delivery are realized by Samsat. Delayed service delivery will impact cost measurement. The more efficient the service is, the more the cost can be saved. Punctuality is one of the pivotal aspects if used properly. Several cases regarding human resources indicate that there is no engagement with cost analyses made. Effectiveness is an

aspect which leads to productivity and efficiency. To measure the effectiveness of a function, we require measurement of time, quality, and quantity.

Based on our interview with one of the research respondents or taxpayers, the service delivery procedure in Samsat is good and follows the Standard Operating Procedures (SOP) used. There are four counters to where taxpayers should go to finish the process. However, they suggest Samsat add two or three more counters. This aims to make a tax payment service delivery more efficient. In this practical era, the community is spoiled by technology, such as the Internet and mobile phones. Today, we can order anything using the Gojek or Grab application. Considering the efficiency, taxpayers expect to pay taxes using a similar application. However, the method is not easy to implement as more intense socialization should be given to the community. Besides, among the motor vehicle drivers, there must be those with not-updated technology and thus they will find difficulties in making an application-based tax payment. Despite the challenges, public service delivery should constantly make innovations to respond to era advancement.

Furthermore, another informant also reveals that Drive-Thru service delivery is punctual. The Drive-Thru service delivery program is one of the preminent services regarding motor vehicle tax payment given by the joint office of Samsat of Gorontalo. The program is designed to provide efficiency for taxpayers when they are paying their motor vehicle taxes. Therefore, taxpayers expect punctuality in this program. The standard service delivery time in terms of motor vehicle tax payment is 30 minutes. The service delivery is considered punctual and does not exceed the standards which have been set. To maintain this achievement, we suggest taxpayers with limited time use the Drive-Thru service delivery instead of queuing in the counters. Meanwhile, customer satisfaction is strongly connected to the quality of the service delivered, as confirmed by Tjiptono (1996:56) that quality nurtures a strong linkage to customer satisfaction. Besides, Kotler (in Tjiptono, 1996:147) conveys that customer satisfaction is when customers feel satisfied after identifying an equal comparison between a perceived performance or pay-off of service and their expectation.

Furthermore, our findings indicate that employees' responsiveness contributes to punctual service delivery and therefore, Samsat of Gorontalo should elevate it. Besides, another standard for successful public service delivery in Samsat of Gorontalo is the accuracy of the service delivery. A punctual service delivery, according to our paradigm, can be achieved by preventing any process that may trigger faults. If Samsat of Gorontalo can

mitigate faults, taxpayers (the community) will be satisfied.

Samsat should meet the expectation of service receivers or taxpayers as their satisfaction is one of the normative standards for good public service delivery. Accurate service delivery is one of the methods with which Samsat of Gorontalo fulfills what the community needs. Besides, service delivery has been equipped with sophisticated systems and technology, allowing effective and efficient service delivery.

According to the head of UPTD Samsat of Gorontalo, Samsat manages three service delivery units which are the police who manage correspondences regarding motor vehicles, Jasa Raharja which organizes insurance affairs, and the provincial civil servants as the service providers who enhance the service delivery in Samsat of Gorontalo. The three components are synergized to provide optimal services for the community. Due to the synergy, when one of the three organizations is running inefficiently, the service delivery in Samsat will get impacted. People may have an understanding that Samsat is under the authority of the local government of Gorontalo so when their complaints, if any, will be applied to the governor.

Furthermore, the employee's responsiveness has an impact on service delivery punctuality. We collect some evidence regarding employees' responsiveness based on the interview with several informants who describe an easy service delivery yet they have to take a long queue in the counters. Besides, they regret Samsat employees' ignorance. Our informants add that administrative requirements should be clearly listed in the front door so they do not need to repeatedly come there. The list is needed due to their inability to memorize the requirements although they consistently pay taxes every year.

Meanwhile, other respondents which come from the community imply that in general, Samsat has made progress in their service delivery. They mention a facility specially provided for the disabled. Besides, they also give a reminder that Samsat must not be satisfied by the progress as other challenges which accompany the era development may come. Samsat should make other innovations or adopt the service delivery system implemented by banks or other private corporates.

Sinambela (2006:5) proposes that public service delivery is the fulfillment of the community's needs and expectations by the state administrators. Besides,

according to the Law Number 25 of 2009 on Public Services, public service delivery is an activity or a series of activities which aims to fulfill the needs for services in accordance with the statutory provision for each citizen and resident for goods, services, and/or administrative services organized by public service providers.

In regards to the Law, we conclude that quality services are the services delivered in accordance with the service standards. The essential goal of public service delivery is customer satisfaction. A quality public service can be assessed through the service delivery process and product. An evaluation of service quality can be regarded as the measurement of service quality in a certain period. We certainly need an in-depth analysis to examine the performances of the relevant institutions.

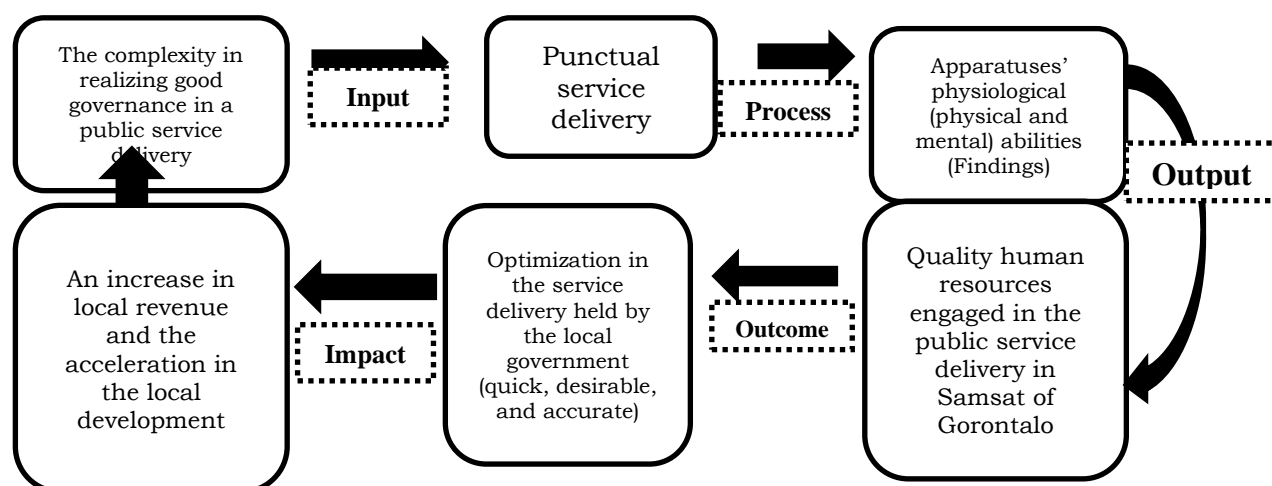
The above explanation underpins our conclusion that successful service delivery greatly rests on the level of customer satisfaction whose one of the factors is punctuality. Customer satisfaction is achieved when customers are delivered services as expected and needed. As such, we need an understanding of the service quality concept.

In regard to the good governance concept in public service delivery, we argue that its punctuality is affected by apparatuses' physiological (physical and mental) abilities when delivering services. The physical abilities can be measured through 1) Attitude. Attitude is a pivotal aspect, as a successful service offering is built upon who engages in it. Either directly or indirectly, the image of Samsat of Gorontalo will be depicted by its service delivery. Taxpayers will certainly memorize the first impression of engaging with the employees involved in the service delivery; and 2) Attention. Attention is also crucial because when delivering services, the responsible employees should pay attention and observe what taxpayers need. When the community has shown enthusiasm in paying taxes, Samsat employees should immediately pick the ball and serve them.

We believe that a punctual service delivery comes with various definitions and indicators since they greatly rely on the respective individuals with various physiological abilities. Several taxpayers perceive a good service delivery and feel satisfied; while others do not. Accordingly, the head of Samsat should concern his/her apparatuses' physical and mental conditions when they are delivering services in Samsat of Gorontalo.

The Complexity in Realizing Good Governance in a Public Service Delivery

No.	Aspect Assessed	Research Findings			
		Plus		Minus	
		Finding	Impact	Finding	Impact
	Punctuality	Time utilization is effective and efficient,	Customer satisfaction	The quality of service delivery depends on the service providers' abilities,	Although customer satisfaction is one of the standards for successful service delivery, it cannot be objectively measured.
		Technology sustains employees in working.	Optimal performance of Samsat	-	-

The Elaboration of the Research Findings

Based on the research findings and discussion, we propose the following solutions to the realization of good governance in the public service delivery in Samsat of Gorontalo.

Commitment to Quality (Facilities, Cooperation, and Socializations)

The joint office of Samsat is occupied by the police of the Republic of Indonesia which manages traffic affairs and is represented by Dirlantas Polda, the Local Financial Management Subunit which is responsible for tax collection at the provincial level and represented by the Revenue Service (Dispenda), and a business entity which contributes to Samsat (PT. Jasa Raharja). When implementing their tasks and functions, the respective apparatuses should build upon high awareness to give the fundamental meaning of the commitment to quality in

accordance with the statutory provision. Apparatuses' good attitudes are shown by the following characteristics: being honest, reliable, rigorous, disciplined, effective, efficient, creative, innovative, respectful, polite and friendly, and fair (indiscriminative), sincere, nurturing high integrity, and maintaining their reputation. Apparatuses' good attitudes will certainly lead to good work culture and hence good corporate governance.

We have designed the criteria for the determination of the commitment to quality as follows:

1. The commitment to quality is a shared and fixed cultural value. Work culture constitutes the pattern of attitudes or work styles implemented by an organization for generations. Good work culture is aimed to elevate the effectiveness and efficiency in resource utilization, prompt apparatuses' imagination

and creativeness to bring about innovative service delivery, and generate a value-added for all stakeholders. To implement a good work culture, the employees of Samsat of Gorontalo can start it by nurturing discipline.

2. A quality public service delivery significantly contributes to the more prosperous, fairer, and inclusive (accessible) milieu and community. The current contribution of Samsat of Gorontalo is to enhance the Locally-generated Revenue (PAD) through taxes to protect community welfare and create a condition which supports social and economic development.

IV CONCLUSION

The research findings indicate that punctuality in service delivery is affected by apparatuses' physiological (physical and mental) abilities in terms of service delivery. The physiological abilities are measured through 1) Attitude. Attitude is a pivotal aspect, as a successful service offering is built upon who engages in it. Either directly or indirectly, the image of Samsat of Gorontalo will be depicted by its service delivery. Taxpayers will certainly memorize the first impression of engaging with the employees involved in the service delivery; and 2) Attention. Attention is also crucial because when delivering services, the responsible employees should pay attention and observe what taxpayers need. When the community has shown enthusiasm in paying taxes, Samsat employees should immediately pick the ball and serve them.

REFERENCES

- [1] Atik and ratminto. 2005. Manajemen pelayanan, disertai dengan pengembangan model konseptual, penerapan *citizen's charter* dan standar pelayanan minimal. Yogyakarta: Pustaka Pelajar
- [2] Kotler, Philip and Kevin Lane Keller. 2009. Marketing Management, Jilid 13. Singapore. Pearson Prentice Hall
- [3] Miles and Huberman. 1992. *Analisis Data Kualitatif* (translated by Ole Tjetjep Rohedi Rosidi). Jakarta: Universitas Indonesia.
- [4] Nugroho, Riant. 2014. Public Policy. Jakarta: PT. Elex Media Komputindo.
- [5] Sinambela, Lijan.P. 2016. *Reformasi Pelayanan Publik*. PT Bumi Aksara: Jakarta.
- [6] Tjiptono, Fandy. 2012. *Service Management Mewujudkan Layanan Prima*. Yogyakarta: CV Andi Offset.
- [7] Law Number 25 of 2009 on Public Services.
- [8] Presidential Decree No. 5/2015 on Compulsory Traffic Accident Fund Contribution.
- [9] Joint Instruction of the Ministry of Defense, Ministry of Home Affairs, and Ministry of Finance No. 6/IMK/0.14/1999 on Samsat Implementation.