

Analysis of Bureaucratic Reform in *KPPN* Surabaya I And II to Improve Public Services Through Standard Operating Procedure Enforcement With One Stop Service Innovation

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Abstract— The Implementation of bureaucracy reform in Treasury Office (*KPPN*) Surabaya I and II follow the bureaucracy reform of Ministry Finance. The purpose of this study is to describe the bureaucracy reform of public services in *KPPN* Surabaya I and II. The type of research uses a social legal study. The data collection techniques are interviews, observation, documentation and literature study. The subject of research is purposive sampling. The data analysis technique consists of three flow events occurring simultaneously which are data reduction, data presentation, and conclusion/verification. The result of the study showed that bureaucratic reform is based on Minister of Empowerment of the Civil State Apparatus Decree Number 63 of 2003 which includes simplicity, clarity, certainty of time, accuracy, security, responsibility, completeness of facilities and infrastructure, ease of access, discipline, courtesy and hospitality and comfortability.

Keywords— *Bureaucracy reform, public services.*

I. INTRODUCTION

The Ministry of Finance as one of the government agencies is also part of bureaucratic reform, because there has long been a rumor that financial fraud occurs in the Ministry of Finance as an organization that has hundreds of service offices throughout Indonesia that directly provide public services to the private sector and other government agencies as a service recipient.[1] Many parties complained about the bureaucracy in the Ministry of Finance, especially in its service agencies which were loaded with illegal levies and bribes for the smooth administration of finance and administration.[2] This situation triggers the government to

accelerate bureaucratic reform in the Ministry of Finance, including the Directorate General of Treasury, hereinafter referred to as DJPBN.

In carrying out bureaucratic reform, the first step taken by the Directorate General of Treasury is to improve the administration and the way the employees work in service offices. On July 30, 2007 the Directorate General of Finance formed a State Treasury Service Office, hereinafter referred to as a Pilot Office of eighteen offices, which had implemented the Standard Operating Procedure hereinafter referred to as SOP. This is what distinguishes Pilot *KPPN* from conventional *KPPN*. Until now, the Directorate General of Treasury has 37 Pilot *KPPNs* scattered throughout Indonesia. The bureaucratic reforms carried out by the Pilot *KPPN* are at the service procedures provided, which are known as prime services.

As the spearhead of the Directorate General of Treasury, *KPPN* as a service office is demanded to change from a rigid bureaucratic culture to a fast, precise and friendly service culture, so that quality services can be achieved to the public. The process of completing the payment order, hereinafter referred to as SPM, becomes a Fund Disbursement Order, hereinafter referred to as SP2D, which in the conventional office is completed in one working day for non-employee expenditure, the pilot office is changed to one hour after the SPM is received completely and correctly. The service mechanism is also increasingly transparent so that it provides convenience to work units in getting the services they want. The service culture in the hope of rewarding the present in both conventional and pilot offices is no longer there, because the SP2D settlement

process that is carried out with a one-stop service system is no longer possible for employees to act discriminatively.

These changes were made to support bureaucratic reform within The Republic of Indonesian's Ministry of Finance, especially at the Directorate General of Treasury. The reform are closely related to the government's long-term plan to reform all government bureaucracies, so that the reforms carried out must be on accordance with existing laws and regulation, especially Law number 17 of 2007 concerning the 2005-2025 National Long-Term Development Plan, Law Act No. 28 of 1999 concerning the organization of a State that is Clean and Free of Corruption, Collusion and Nepotism, and the Regulation of the minister of State. PAN number Per / 15 / M.PAN / 7 / 2008 concerning General Guidelines for Bureaucratic Reform.

Treasury service reform carried out by the pilot KPPN since 2007 as stated before this has a target of doing excellent service, meaning that the service reform include aspect of speed, accuracy, transparency and no cost, both in terms of procedures and time, so that service user – in this case the work unit – obtain service result through a more effective and efficient way.

Based on observations on the conditions mentioned above, this paper is "entitled" Study of Bureaucratic Reform in Surabaya I and II State Treasury Service Office (KPPN) in an effort to improve public services through enforcement of standard operating procedures with "One Stop Service" Services Innovation.

II. RESEARCH METHODS

This type of the research is empirical juridical using non-participant observation method. The sampling technique uses snowball sampling. Researchers conducted in-depth interviews with informants who were considered to know more information about KPPN Surabaya I and II. After that, the researcher asked the informant to show other informants who were considered able to provide information related to the Surabaya State Treasury Office as well as the problems formulated by the researcher, and so on. Researchers will stop when they get information that is considered saturated, namely information that has the same tendency as other informants.[3]

Related with this research, in addition to bashing it on field research, the author also conducted an in-depth review of the legislation relating to Surabaya *KPPN* services. This research is also based on exciting legal theory, provision of the prevailing law and regulations and the opinions of scholar and experts.

The focus of this research is bureaucratic reform implementation of public services in accordance with the Decree of The Minister of Administrative Reform (MenPAN) No. 63 of 2003 concerning General Guidelines for the Implementation of Public Service namely (1) Simplicity, (2) Clarity, (3) Certainty of time, (4) Accuracy, (5) Security, (6) Responsibility, (7) Completeness of

facilities and infrastructure, (8) Ease of access, (9) Discipline, politeness and friendliness, (10) Comfort.

Data collection is done by triangulating data or sources to obtain data varies from several sources (Pawito, 2007: 89). It is important to present data comprehensively, especially in presenting concepts or propositions that lead to conclusions. In this study, data or source triangulation is carried out to informants from several categories, for example, policy regulation, service of the State Treasury Office, or informants who meet both categories.

III. RESULTS AND DISCUSSION

1. Result of the Research

Bureaucratic reform in accordance with Ministry of Finance No.30 / KMK.01 / 2007 concerning Bureaucratic Reform in the Ministry of Finance is a continuation of State Financial Reform mandated in Law Number 17 of 2003 concerning State Finance, Law Number I of 2004 concerning State Treasury and State Responsibility. As we know that the legal system, legislation is only one part of the legal or sub-system legal substance. Another sub system is legal structure and legal culture. [4] The Ministry of Finance is an agency headed by the minister as the highest official and consists of the director general and several institutions under it. Bureaucratic reform is a strategic effort in restructuring the ongoing bureaucracy according to the span of control principles, division of labor, line and staff, rule and regulation, and professional staff (Max Weber in Setiyono, 2004: 17). Bureaucratic reform in the Ministry of Finance has been carried out in accordance with these principles, but bureaucratic reform is a process that is carried out in stages and continuously that must be carried out by all institutions under the Ministry of Finance.[5] So the Ministry of Finance gave the mandate of bureaucratic reform assisted by several DGs under it. One of them is the Directorate General of Treasury which has a vertical institution in the public service called the State Treasury Service Office (*KPPN*).

Bureaucratic reform in the Ministry of Finance is a major factor in bureaucratic reform in the Surabaya State Treasury Service Office (*KPPN*) I and II. The bureaucratic reform aims to improve the quality of public services that have been complained of by the public. Bureaucratic reform has had an impact on the division of the organizational structure in *KPPN* Surabaya I and II into three parts, namely the front office, middle office, and back office. Division of organizational structure led by one head of office who is obliged to be responsible for public services in both *KPPN* Surabaya I and *KPPN* Surabaya II, and consists of the disbursement section, perception section, verification and accounting section. As Suaedi said that bureaucratic reform is a planned (transformation) change, which focuses on institutional changes that have an impact on changes in bureaucratic management and culture. Bureaucratic reform at the Surabaya *KPPN* I and II has influenced the institutional management policies and changes in

governance by dividing the organizational structure. The purpose of the division of the organizational structure is that the services at the Surabaya *KPPN* can be focused, thus accelerating the service process and providing the desired service with proportional and professional employees. In general, *KPPN* Surabaya I and *KPPN* Surabaya II have the same duties and functions, because the volume is large so it divides into 2 offices. Of the two *KPPNs* in Surabaya, the only difference is the Work Unit (Satker) that is served, for example Surabaya I *KPPN* serves the Ministry of Education and Culture, while Surabaya II *KPPN* serves the Ministry of Religion.

2. Discussion

a) Bureaucratic Reform Indicator at the Surabaya I and II State Treasury Services Office (*KPPN*) in an effort to improve public services through enforcement of standard operating procedures with One Stop Service Service Innovation

The implementation of the Standard Operating Procedure, hereinafter referred to as a new SOP, which has simplified the service process, has an impact on the completion of the SPM service to SP2D and at the same time changing the service model from *KPPN* Surabaya I and II to One Stop Service, hereinafter referred to as OSS. OSS is a service carried out with a one-door integrated system. The system in question is the front office. It aims to be able to provide better and quality public services, in accordance with the objectives of bureaucratic reform. The aim of bureaucratic reform is to build an effective and efficient state apparatus and free the state apparatus from the practices of corruption, collusion and nepotism (KKN) and other disgraceful actions so that the government bureaucracy is able to produce and provide excellent public services. This is evidenced by the division of organizational structure in focus, the reduction in the number of employees and the rigorous process of selecting employees with the results of assessment. In addition, the process of completing SPM into SP2D becomes faster. "One stop service" help in preventing the existence of corruption because all of the work unit will have the same rights and obligations in service at the front office of *KPPN* Surabaya I and II.

Bureaucracy reform on *KPPN* Surabaya I and II in the implementation of public service can be assessed with public service indicator. Decree of the Minister of Empowerment of the Civil State Apparatus Number 63 of 2003 concerning General Guidelines for the Implementations of Public Services is used as an indicator of public services as a process of realizing bureaucratic reform at *KPPN* Surabaya I and II. Bureaucratic reform of public services in accordance with Decree of the Minister of Empowerment of the Civil State Apparatus Number 63 of 2003 concerning General Guidelines for the Implementations of Public Services, i.e. (1) Simplicity, (2) Clarity, (3) Certainty of Time, (4) Accuracy, (5) Security, (6) Responsibility, (7) Completeness of Facilities and

Infrastructure (8) Ease of access, (9) Discipline, Politeness, and Friendliness, (10) Comfort.

(1) Simplicity

After bureaucracy reform the service system changes with "one stop service" service model. That service model simplifies SPM completion procedure. The simpler flow of SPM completion to SP2D is due to the downsizing of the service table. Bureaucracy reform of public services on *KPPN* Surabaya I and II makes services simpler with "one-stop service", so that the ease of service for the completion SP2D and not convoluted can be felt by work unit as the recipient of the service. That change proves that the simplicity indicator in Decree of the Minister of Empowerment of the Civil State Apparatus Number 63 of 2003 can be fulfilled by the existence of bureaucratic in *KPPN* Surabaya I and II.

(2) Clarity

The clarity of administrative and technical procedures is indicated by circular made by Surabaya *KPPN* I and II to deliver written information to the work unit regarding changes in service changes that may occur at any time.

(3) Certainty of Time

Certainty of time applied with the existence of "one stop service" with completion of the SPM to SP2D need 1 (one) hour. This has been written in the SOP that has been ascertained that it will not exceed the stipulated time. Before "one-stop service" service termination process can be continued or does not require 3 (three) days because the document file is thoroughly examined along with the article of contract agreement from the work unit. So that SP2D does not completion service takes a long time. Then the indicator of time certainty has been fulfilled.

(4) Accuracy

Accuracy of Surabaya *KPPN* I and II service products has been proven by several inspection and approval processes by section Chief. This has fulfilled the accuracy indicator as the principles of public service according to Decree of the Minister of Empowerment of the Civil State Apparatus Number 63 of 2003 concerning General Guidelines for the Implementations of Public Services.

(5) Security

The service process at *KPPN* Surabaya I and II provide security to the work unit to be able to disburse funds from APBN in the presence of SP2D. For example *KPPN* Surabaya I, if SP2D has been examined by *KPPN* Surabaya I, then the absorption of APBN by the work unit can be carried out in accordance with the provisions of the Ministry of Finance. This indicator is fulfilled with the service process that provides a sense of security to the work unit to submit SPM (Payment Order) to *KPPN* Surabaya I to be processed into SP2D. In this case *KPPN* Surabaya I provides document security of documents that exist at the *KPPN* has been guaranteed. Proved by the existence of a room security system with the use of fingerprint at the entrance of the office.

(6) Responsibility

The responsibility of *KPPN* Surabaya I and II in the service process is manifested by the presence of leaders who are always ready to help service implementation. Another function of leader is not only as supervisor for the running of services, but also as guarantor and responsible for the implementation service at *KPPN* Surabaya I and II.

(7) Completeness of Facilities and Infrastructure

Physically, Surabaya I *KPPN* is located at the State Finance Building I, 4th floor, Jl. Indrapura Surabaya and *KPPN* Surabaya II are located in the State Finance Building II, VII floor Jl. Dinoyo Surabaya. The Surabaya State Treasury Service Office I and II consists of several rooms that support comfort in the service process for the completion of SPM into SP2D, namely the front office space, as the main room in the face-to-face service between work units and implementing officers of SPM receipts, SP2D retrieval and accounting verification. In addition there is a work space, which is occupied by the middle office and back office with several changes in the room and table structure that are more transparent and without insulation between employees to one another. This in addition to aiming to provide comfort and add to the intimacy of the *KPPN* staff team also anticipates practices that lead to acts of corruption.

(8) Ease of Access

The location of *KPPN* Surabaya I is located on Indrapura street number 5 Surabaya, precisely at the Surabaya State Finance Building I. While the location of Surabaya II *KPPN* is located on Jl. Dinoyo number 111 Surabaya, precisely at GKN (State Finance Building) II Surabaya. The location is easily accessible to the general public and work units related to services at *KPPN* Surabaya I. So that the ease of access is fulfilled by the location that is easily accessible to anyone.

(9) Discipline, Politeness, and Friendliness

The discipline of the Surabaya I *KPPN* service can be seen from the role of employees who are disciplined in carrying out their duties as staff who are always there to serve. This begins with a timely attendance in accordance with applicable regulations. The presence of employees is controlled by the attendance system using the hand key, the machine used when employees enter and return by placing the entire palm of the hand on the machine, so that the time per second of the employee's presence can be known. Discipline in Surabaya I *KPPN* employees who are under the auspices of the Ministry of Finance can affect remuneration.

(10) Comfort

Bureaucratic reform at *KPPN* Surabaya I and II to increase comfort in the service sector, namely by having a queue number machine for the work unit that will apply for SPM. The queuing machine functions as a number paper printer for work units who want to get services from *KPPN* Surabaya I. Uniquely, the use of the queuing machine

cannot be used by everyone but only the work unit whose fingerprint is registered as a representative of the work unit.

IV. CONCLUSION

Conclusion

The conclusion that can be drawn based on the analysis of the research results is the existence of bureaucratic reform at the Office of State Treasury Services (*KPPN*) Surabaya I and II is a process of sustainability from the national bureaucracy reform agenda, especially at the Ministry of Finance. Bureaucratic Reform is carried out in the field of public services, because Surabaya I and II *KPPNs* are vertical institutions from the Directorate General of Treasury so that they can only implement policies from the center. The results of bureaucratic reform of public services in Surabaya *KPPN* I and II are based on Ministerial Decree Number 63 of 2003 concerning General Guidelines for Implementing Public Services which are used as indicators that include simplicity in the form of organizational structure in a service system that has an impact on the SPM completion process to become SP2D shorter. Clarity indicators, namely bureaucratic reforms bring changes to the SOP (Standard Operational Procedure). Bureaucratic reform changed the certainty of service time to be faster, ie from 1 day of SPM to SP2D to 1 hour. Security is controlled by a security and fingerprint system in every employee entrance, so that only employees of Surabaya I *KPPN* can enter

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