



Bureaucracy Reform in Tax Services Online in The Kupang City

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ABSTRACT

This study examined the factors behind the advancement of bureaucratic reform in online tax services at the Regional Technical Service Unit (RTSU) of Regional Income for the City of Kupang, or *Unit Pelaksana Teknis Daerah* (UPTD). This investigation employed a qualitative method with an interpretive paradigm. This analysis discovered five factors from the internal and external dimensions of the bureaucracy that affect the quality of online tax revenue. From internal sources, this article found that the lack of leadership commitment, the weak capacity and professionalism of implementing actors, and the lack of budget allocations contributed to the weak progress of bureaucratic reform in online tax services. Meanwhile, on the external dimension, this study uncovered that the lack of public pressure and the existence of business practices in the service process contributed to strengthening the low quality of online tax services. To increase the quality of online tax services, the government must ensure that the public managers appointed firmly commit to the bureaucratic reform agenda. Additionally, the government needs to increase front-line implementers' professionalism and capacity to learn information technology. Finally, the government needs to minimize the occurrence of business practices in the process of public services.

Keyword:

Bureaucratic Reform, Local
government, Tax, Online
Service, Kupang

INTRODUCTION

The bureaucracy is the primary institution of public administration in developing countries, including Indonesia (Dasandi & Esteve, 2017). Although the bureaucracy occupies a crucial position in government administration, many scholars have predicted its destruction due to pathology in the bureaucracy, which worsens the quality of public services as the central point of bureaucratic activity (Kohnen, 1996; Osborne & Peter, 2013; Turner et al., 2022). Indonesia is an example of a bureaucracy with poor service quality (Nalien & Ilham, 2019; Sukristyanto et al., 2018). It can be seen in various studies that explain the condition of the community that often experiences convoluted, slow, expensive, and tiring

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public service processes. This tendency occurs because the community is still positioned as the party that serves, not the one that is served (Harijanti, 2020; Kasim, 2013; Suryani & Saharuddin, 2021).

To overcome this, the Government of Indonesia, since 2010, under the leadership of President Yudhoyono, has begun to carry out a systematic, bureaucratic reform agenda, particularly in improving public services. The goal of implementing bureaucratic reform is for Indonesia to have a “world-class” public administration system by 2025 (Junjuna & Suwanda, 2020). With a world-class public administration system, Indonesia can increase productivity and international competitiveness and provide better service delivery at lower costs (Turner et al., 2022).

To achieve world-class government, Indonesia has reformed its public services by adopting information technology to implement public services under the agenda of electronic government (e-government) (Jauhari et al., 2020; Yusriadi, 2018a). E-government is regarded as an instrument to improve the delivery of public services by increasing the efficiency of time and service costs as well as minimizing the occurrence of fraud or corrupt practices in the public service process (Afriana et al., 2020; Park & Kim, 2020). The urgency of implementing this bureaucratic reform is based on a prediction that Indonesia will become the seventh largest economy in the world in 2030, and to achieve this, one of the fundamental factors lies in the existence of world-class public administration (Junjuna & Suwanda, 2020; Turner et al., 2022).

Several studies have shown the positive benefits of implementing information technology (IT) in improving the quality of public services as one of the bureaucratic reform agendas. For example, the study of Rawadani (2018) found that the existence of an online system was able to increase or maintain the effectiveness of tax collection for the Surabaya city government from parking, restaurants and hotels. Furthermore, Ulung's (2021) research revealed the impact of bureaucratic reform on public service performance and public satisfaction through e-government practices. Finally, a study by Ramdani (2020) found that applying SAMBARA public service innovations (West Java Mobile Samsat) has proven to help the community pay their motor vehicle taxes anytime and anywhere. Thus, it can increase the revenue of the West Java provincial government. These studies proved that digital transformation within the e-government framework positively supports the success of bureaucratic reform in the sector of public service.

Although many studies showed the positive impact of e-government on reforming the quality of public services, this is inversely proportional to the reality that occurs in online tax services at the Regional Technical Service Unit or UPTD at the Department of Regional Revenue Service of Kupang City. Preliminary studies showed that even though they have used an online system in the tax payment process, service users still often complain about system errors in online services and the length of service time. There is still a convoluted process when making tax payments. This condition was supported by the statements of several research participants who had made online tax payment processes at the UPTD of Kupang City. They explained that they had to come several times to the UPTD to complete documents and obtain services because the application often had errors. Thus, features of these online services cannot be used optimally, such as queuing features, uploading documents and online payments. This impact means they must come directly to the UPTD office to complete the tax payment process (Informants 3 and 5).

Furthermore, this study also questioned twenty people who received online tax services and asked about their experiences with the service and whether they were satisfied or dissatisfied. As a result, this analysis found that only four people (20%) were satisfied, while fourteen people (70%) were unsatisfied, and two people (2%) were dissatisfied (see Table 1). This phenomenon indicates that implementing bureaucratic reform through online-based tax

services at the UPTD Regional Income of the City of Kupang is not optimal regarding the quality of public services.

Ironically, the participants stated that their experience of poor service quality had been going on for a long time, which was marked by unfriendly service, requirements that lacked clear and transparent information and the process was seen as still cumbersome and took a long time (Informants 13, 14, and 16). This reality indicates that bureaucratic reform efforts have been ineffective in improving the quality of online tax services in Kupang City. However, at the same time, studies have yet to study why online service-based bureaucratic reform efforts failed at the UPTD of the Samsat Office in Kupang City. In contrast, previous studies when studying the phenomenon of online Samsat services were limited to looking at the effect of online Samsat services on public satisfaction (e.g., Dompok, 2018; Haryanto, 2013), taxpayer compliance (e.g., Diah et al., 2021; Polohoon et al., 2019) or the benefits of the online Samsat service innovation model (Ramdani, 2020). This reality shows that a gap needs to be filled by future studies (Adi, 2019; Kriyantono, 2019; Yusriadi, 2018b).

Thus, this article aims to fill the research gap on the issue of bureaucratic reform in online-based tax services by investigating the factors behind the failure of bureaucratic service reform in the UPTD of Regional Revenue UPTD of Kupang City. This study believes that the factors behind the low performance of bureaucratic reform in the context of online services at the UPTD Regional Revenue of Kupang City come from the internal and external dimensions of the bureaucracy.

Table 1. Public Satisfaction with Tax Online Services at the UPTD of Regional Revenue of the Kupang City

No.	Category	Frequent	Percentage
1.	Satisfied	4	20%
2.	Less satisfied	14	70%
3.	Unsatisfied	2	10%
	Total	20	100%

Source: Primary data, 2018

Bureaucratic reform is virtually a renewal and change to the system of government administration, primarily in the institution, management, human resources, accountability, and public services, which can provide quality services to the community (Niswaty et al., 2021; Paskarina, 2017; Sedarmayanti, 2009). In Indonesia, the implementation of bureaucratic reform is based on the Regulation of the Minister for Empowerment of State Apparatus and Bureaucratic Reform Number 30 of 2018 concerning Guidelines for Evaluation of Bureaucratic Reform of Government Agencies with the target of bureaucratic reform as stated in the Grand Design of Bureaucratic Reform 2010-2025 (Suherlan et al., 2019). This bureaucratic reform seeks to develop a professional, clean, accountable, neutral, and effective state bureaucracy that can provide excellent service to the community (Kemenpan-RB, 2013).

To accomplish the goal of bureaucratic reform in the field of public services, the Government of Indonesia utilizes the use of information technology within the framework of e-government or also known as digitizing public services, as an instrument for providing effective and efficient public services (Fishenden & Thompson, 2013; Haim Faridian, 2015). Public service reform within the framework of e-government is an activity to improve

services oriented toward total customer satisfaction by utilizing information and communication technology so that public services become cheaper, better, faster, and more accurate (Åkesson et al., 2008; Bekkers & Homburg, 2005).

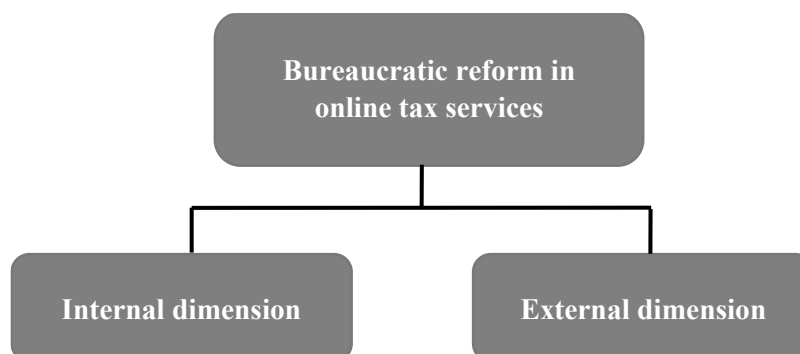
Furthermore, scholars explain that efforts to reform public services through digitalization instruments based on online systems are complex. Success or failure is caused by two main dimensions: internal and external (See Figure 1). Scholars explain that the internal bureaucratic dimension plays an essential role in the online-based public service reform process, including the role and commitment of public managers, managerial autonomy, and human and financial resource capacity (Agolla & Lill, 2013; Mindarti & Juniar, 2019; Walker, 2014). For example, public leaders, whether from the political domain or public administration, can formulate policies and allocate resources that support public service reform activities (Frederickson et al., 2016; Pasolong, 2021; Sedarmayanti, 2009). Similarly, managerial autonomy plays a significant function as it allows front-line service units to decide independently regarding the selection and use of resources without requiring the approval of their political and administrative principals (Verhoest et al., 2004; Wynen & Verhoest, 2015).

The external dimensions include public pressure or business activities in the service process. Public pressure will force top leaders as policymakers to reform public services according to the expectations and demands of the public (Boin et al., 2016; Tassabehji et al., 2019). It is because public demands affect the electability of political leaders as bureaucratic principals. Thus, public pressure from the external allows bureaucratic reform to continue becoming a political agenda of top leaders (Indiahono, 2021; Widiyahseno, 2018).

METHODS

This study utilised a qualitative method with an interpretive paradigm. Qualitative methods are exploited because this method focuses on extracting the meaning of a phenomenon or problem more comprehensively, which comes from participants who are directly involved in the phenomenon or problem (Miles et al., 2014). In addition, the use of an interpretive paradigm because this method allowed the researcher to view that each individual involved in the phenomenon is an individual who sees and builds social reality

Figure 1. Theoretical framework



Source: Author's construct, 2022

actively and consciously. Thus, each individual must have a different meaning to an event, and the reality is the result of interactions between social actors in an environment (Creswell, 2018).

To investigate the online public service-based bureaucratic reform phenomenon, this study interviewed 19 informants of four categories. They are (1) twelve people from UPTD Regional Revenues of Kupang City, (2) one person from the Jasa Raharja element, and (3) six people from the community using a purposive sampling technique. There are two bases for

selecting the informants. First, informants from the government, namely individuals tasked with providing tax services to the community, so they know the problems that occur in the service. Second, informants from the community because they are service recipients.

The data collection process was carried out using the method of observation, interviews and studies of secondary documents related to the online tax service reform process (Guest et al., 2006; Rowley, 2012). Furthermore, the collected data was then analyzed using content analysis techniques, which aim to find similarities in concepts which are then classified into specific themes, following previous researchers (e.g., Apriliyanti et al., 2021; Pradana et al., 2022).

Finally, this analysis used data and source triangulation techniques to ensure research reliability. Data triangulation is a technique of checking data in various ways and at various times. Furthermore, the triangulation of sources is to confirm answers between one informant and another using the same question. Thus, through triangulation techniques, this study can check the correctness of data or information obtained by researchers from various points of view by reducing as much as possible the bias that occurs during data collection and analysis (Sugiyono, 2015).

RESULT AND DISCUSSIONS

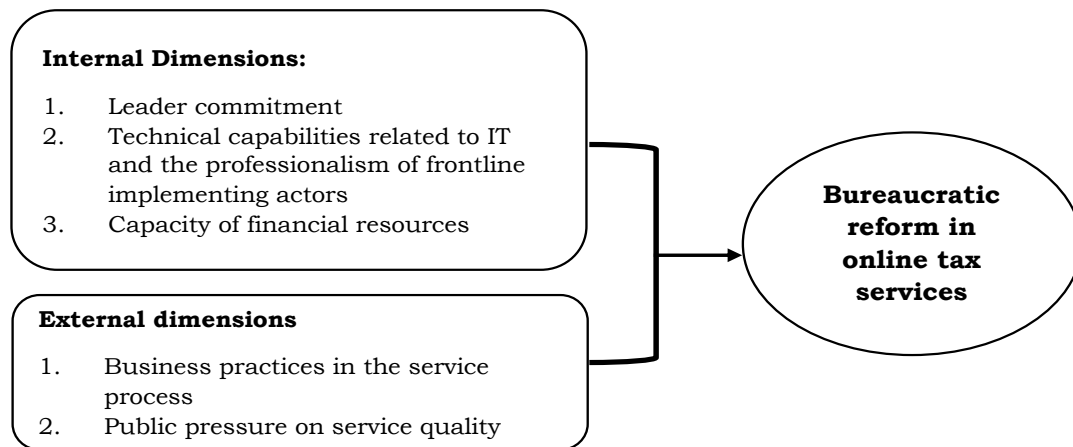
The analysis results in the study found five main factors that influenced the advancement of bureaucratic reform efforts through online tax services at the Regional Revenue UPTD of Kupang City. These factors come from the internal and external dimensions of the bureaucracy, as shown in Figure 2.

Internal dimension

This study found that three factors from the internal dimensions played an important role in the online tax service reform efforts. They are the commitment of public leaders, technical skills in mastering information technology, frontline implementing actors' professionalism, and budget capacity allocated to improve online service systems and procure new technology devices.

Regarding the commitment of public leaders, this study found that structural officials paid little attention to the issue of improving the quality of online tax services. Thus, their actions affected the low performance of bureaucratic reforms carried out by the UPTD Regional Revenue of Kupang City in improving the quality of online tax services. The informants explained that the leaders did not care about the quality of public services even though they often got reports regarding online network systems that had errors. It is because public leaders in echelon IV and III structures are more preoccupied with budget-saving activities due to the Covid 19 Pandemic. In addition, efforts to repair online networks that have errors require much money, which is difficult to fulfil in the short term (Informants 1, 2, 4, and 7).

Figure 2. The factors behind the success of bureaucratic reform in online tax services



Source: Author's construct, 2022

Without support from leaders from the structural hierarchy of the bureaucracy, efforts to reform the bureaucracy will fail (Krisnajaya et al., 2019; Radiansyah, 2020). It is because these officials have authority in policy-making, budget allocation and personnel placement, which are key elements for the success of online-based public service reform (Hartley & Allison, 2000; Tassabehji et al., 2019). These findings confirm previous studies, which also found that the support and commitment of structural officials are an important factor for the success of bureaucratic reform in public service matters (e.g., Huque & Ferdous, 2019; Krisnajaya et al., 2019; Yasin, 2021).

Furthermore, the analysis results in this study found that technical ability in expert information technology is another crucial factor behind the success of bureaucratic reform efforts in online tax services. The research participants stated that the UPTD Revenue of Kupang City lacked adequate IT operators, so they sometimes experienced problems in service (Informants 3, 6 and 9). Two things cause the lack of competent IT personnel. First, there is frequent employee rotation. Second, because the recruitment system still uses a spoil system, it is not easy to find employees who are professionals in this field, as stated by several informants:

"In recruiting employees, they still use the spoil system or family relationships, especially for honorary staff, so that sometimes it does not match the needs which results in discipline and sub-optimal performance." (Informant 1)

"In recruiting employees at the UPTD, it was not by procedures, so they did not get quality potential employees." (Informant 4)

"At the UPTD, there are often job rotations every month in order to train employees to work in all areas of duty, so there needs to be special training in each field." (Informant 15)

Other informants later confirmed that the lack of personnel with adequate IT competence was one factor causing the less-than-optimal quality of online tax services (Informants, 1, 6, 8 and 10). This reality shows that without the support of qualified human resources, efforts to realize bureaucratic reform will only fail, as previous studies have also discovered (e.g., Prasojo & Kurniawan, 2008; Turner et al., 2022). The presence of competent

and professional public administrators is the primary condition for the success of bureaucratic reform. To achieve this, the selection and recruitment process must be based on a merit system (Ali et al., 2017; Dahlström & Lapuente, 2017; Nugroho et al., 2020).

The last factor is the capacity for financial resources. The research participants explained that the Kupang City Regional Income UPTD lacked adequate financial resources. This lack of budget support is because the Kupang City Regional Revenue UPTD is only the executor. The authority to determine budget allocations and procurement of goods and services is the head of the regional revenue department of Kupang City, as quoted from the following interview results:

"We are short of budget to improve this online service. We have asked several times but have always been refused. Their reason is that there are savings as a result of this covid. We are also the implementers of the UPTD, so we cannot do much" (Informant 1)

"To fix this service, we have calculated all the requirements. At least this system must be procured, and it is expensive. We also have to train and prepare experts. At least every year, there must be a fixed cost for maintenance. However, at the same time, there is a lack of budgetary support from the Department. So we can only survive with what we have now." (Informant 4)

In addition, the participants added that tax revenues fluctuated due to the Covid-19 Pandemic in early 2020 for two reasons—the decline in economic income and the lack of people's awareness to pay their taxes (Informants 1, 3, 7 and 8). These findings indicate that the budget is fundamental in achieving public service reform efforts (Chuang, 2018; Wijayanti & Subowo, 2016). With adequate budget allocation, various programs and future needs aimed at accelerating the achievement of bureaucratic reform can be obtained by bureaucratic implementing actors (Daniarsyah, 2015; Mufti et al., 2019).

External dimension

This study found that two factors originating from the external environment affect the success of bureaucratic reform efforts in online tax services. These two factors are the existence of business practices in the tax service process and the lack of public pressure on the internal managerial bureaucracy to improve online tax services at the UPTD of the Kupang City Regional Revenue Office.

Regarding business practices in the service process, the informants explained that various parties offer many business services in the Regional Revenue UPTD for people who pay taxes (Informants 4, 7, 13, and 15). Furthermore, these informants explained that they often prefer to use these services because they are sluggish to wait hours to pay taxes and because business services process faster so that taxpayers do not feel the loss even though they have to pay (Informants 14, 16 and 17). It makes business practices always exist in various service processes, especially motor vehicle tax services.

Concerning this business practice, several informants from the internal government stated that this business practice took advantage of the poor quality of online tax services provided by the UPTD for Regional Revenue of Kupang City (Informants 4, 9 and 11). Ironically, this business practice is known to be one of the causes behind the reluctance of government actors to improve service quality because this business practice brings economic benefits to several government actors at the structural level and frontline service officers. If the quality of online tax services is improved, it would be tantamount to shutting down this

service business and meaning that internal government actors who have benefited from this service will lose their additional income, as quoted from the following interview:

"It is a secret, but my name is kept secret. Many enjoy this service business existence, so it is almost impossible to eliminate it. If you want to get rid of it, it is easy. Fix the existing service, but that is not done. Because of what, there are economic benefits that are felt by many people who are involved in the ministry." (Informant 10)

"The business of the service bureau here can survive because the service quality is still lacking. We sometimes come without the required documents. The queue time is also long while we also have much work at home and the office. That is why it is better to use a service bureau, which is simple and fast." (Informant 14)

These findings indicate that the purpose of implementing bureaucratic reform to improve the quality of public services and eliminate the practice of money in the service process is hampered by the existence of the business practice itself Blanche (Belanche et al., 2012; Kablan et al., 2015). As a result of this phenomenon, bureaucrats' original goals in providing public services shifted towards pragmatism and reduced their integrity and quality (de Graaf et al., 2018; Ferial & Syamsir, 2021). The ideal implementation of public services is a service that is carried out without any practices of corruption, collusion and nepotism (KKN) (Dwiyanto, 2017; Nguyen et al., 2017; Setyaningrum et al., 2017). Thus, based on the informants' descriptions, it is known that business practices in the process of online tax services are one of the crucial factors behind the less-than-optimal performance of bureaucratic reform in online tax services at the Regional Revenue UPTD of Kupang City.

The last factor from the external dimension is the lack of public pressure on the government to improve the quality of these services. The interviewed people explained that only a few complained about the tax services provided by the UPTD Regional Income of the City of Kupang, where they assessed that the public services that had occurred so far were still convoluted, slow, expensive, tiring, and uncertain. It is because the public knows their complaints will not be followed up seriously by the government. There are still business practices in the form of service bureaus, so some people prefer to use these services to avoid the online tax service process, as stated by several informants below:

"As taxpayers, we feel that the quality of service provided is slow, but we are forced to use a tax payment service bureau because of that. There are many of them here, and we can easily access them. The important thing is that we have money." (Informant 17)

"The quality of service seems slow because of the lack of response by employees to complaints, aspirations, and even neglected community expectations. Some employees respond quickly, some respond slowly." (Informant 18)

This reality shows that the community is still in the position of serving, not being served (Indiahono, 2021; Pradana, 2019; Shandy & Amrizal, 2020). With bureaucratic reform, society demands improvements in public services. The theoretical basis for ideal public services according to the new public service paradigm is that public services must be responsive to manifold existing public interests and values (Denhardt & Denhardt, 2015; Rauh, 2018). UPTD Revenue must reform the quality of services from human resources and the service ethic and repair the errors in the online system that are still occurring. If these

internal and external dimensions are updated and repaired, bureaucratic reform in online tax services can improve public service performance, and community satisfaction can be achieved (Dwiyanto, 2017; Keban, 2014).

CONCLUSION

The lack of research in the tax-service context that examines the factors behind the success of bureaucratic reform efforts in online-based public services presents a research gap that this study will fill (Adi, 2019; Kriyantono, 2019; Yusriadi, 2018b). This research was conducted on online tax service reform at the UPTD of the Kupang City Regional Revenue Office, which shows the reality of failure due to high public dissatisfaction with the online tax service.

This study found that five factors play a substantial role in the weak achievement of online-based public service reform in the taxation sector, which comes from internal and external dimensions. Factors originating from the internal dimension include the weak commitment of public leaders, lack of technical capabilities related to IT and professionalism of front-line implementers and weak capacity of financial resources allocated for online system improvements and procurement of new electronic devices. Moreover, the factors that come from the external dimension are the existence of business practices in the service process and the lack of public pressure to improve the quality of public services.

The limitations of this article are fourfold. First, the research focused on the interview method as a data collection instrument, which has a drawback in the informants' capacity to recall past events or information. To overcome this limitation, the researcher applied the triangulation technique of sources and data to ensure that the results of the interviews submitted by the informants have the same substance in the answers given. Second, this research is only limited to the online tax service sector at the UPTD of the Kupang City Regional Revenue Office. Thus, it needs to capture the diversity of the context of public services provided by the local government.

Thus, future research can examine the phenomenon of bureaucratic reform in the non-public service and non-tax aspects, which is useful for finding other factors that may play a vital role in the progress of bureaucratic reform efforts. Future research can also explore the phenomenon of bureaucratic reform in local governments in other eastern parts of Indonesia.

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