Analysis of the Quality of Public Services on Imported Consigned Goods for Use in Realizing Excellent Service at KPPBC Type C Intermediate Customs Post Office Pasar Baru in 2018

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Received: June 5, 2022
Accepted: July 15, 2022
Published: July 31, 2022

ABSTRACT: Public services are seen as evidence of a direct relationship between the government and the community in providing the best service following service standards and being able to satisfy the parties served. KPPBC TMP C Pasar Baru Post Office in carrying out its duties and functions to realize its vision and mission is required to realize good governance and continue to maintain and improve service quality to be able to provide excellent service by referring to the provisions of the applicable Customs and Excise Law. The purpose of this study is to analyze the quality of public services for imported goods sent for use in realizing excellent service at KPPBC TMP C Pasar Baru Post Office in 2018. The analytical method used in this study is the descriptive analysis by conducting interviews with various informants such as users services, academics, or tax authorities. The results of the study indicate that there is still a lack of service quality and service performance achievements in realizing excellent service, namely: average service performance achievements, have not achieved very good performance; the quality of physical evidence services is still lacking, among others: there are no facilities for service users with special needs; there is no television monitor in the service room related to the mechanism or methods of managing consignments; less stable internet network facilities; the facilities for implementing PIB PDE (online) are not yet ready; and service rooms that are less clean, tidy and comfortable; the quality of service reliability is still lacking, among others: lack of discipline of officers for absenteeism in the system and being at the place of duty during working hours; have not implemented PIB service by PDE (online); unclear information service telephone number; the quality of responsiveness is still lacking, among others: slow response to questions via email and lack of socialization and education to the public.

Keywords: Service, Import of Shipments.

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INTRODUCTION

The Directorate General of Customs and Excise (DJBC), as a government institution under the Ministry of Finance of the Republic of Indonesia, as stated in its vision and mission has the vision to become the world's leading customs and excise institution and a mission to facilitate trade and industry (Rashid Khan et al., 2018; Sinnasamy et al., 2015; Zhamaladen et al., 2019), guard borders and protect Indonesian people from smuggling and illegal trade, and optimizing state revenues in the customs and excise sector (Al Anshori, 2016; W. Hidayat & Arfin, 2017). In addition, by the Regulation of the Minister of Finance (PMK) of the Republic of Indonesia Number 217/PMK.01/2018 concerning the Organization and Work Procedure of the Ministry of Finance, DJBC in carrying out its duties, in addition to achieving optimization of state revenues in the fields of customs and excise, supervision, and law enforcement also provide services by the provisions of the legislation (Sitanggang et al., 2018; Syahputra et al., 2020). Meanwhile, in carrying out its functions, DJBC carries out the function of implementing policies in the fields of supervision, law enforcement, services, and optimizing state revenues in the customs and excise sector (Irani & Chalak, 2015; Sugiyanto & Kurniawan, 2019).

In its duties and functions, service is one part of the duties and functions of the DJBC (Albram, 2016; Dharmawan et al., 2019). To carry out its duties and functions, DGCE delegates its authority to the lowest level, including the Customs and Excise Supervision and Service Office of Intermediate Customs Type (KPPBC TMP) C Pasar Baru Post Office. In increasing community productivity and competitiveness in international markets as well as realizing economic independence by mobilizing strategic sectors of the domestic economy, DJBC is required to be able to play a role by providing optimal services and providing facilities to domestic industries to have high competitiveness (Ahmad et al., 2020; Al Sukait et al., 2020).

Various strategic and innovative steps have been implemented by DGCE to become a credible institution. DJBC's reform journey has never stopped from time to time. One of them is the launching of the Customs and Excise Reform Strengthening Team at the end of 2016. The spirit of this reform is aimed at eradicating illegal trade, creating service practices that are free of illegal fees and corruption, and increasing service user satisfaction. The results of DGCE's strategic achievements in 2017, can be seen from the realization of the achievement of customs and excise revenues that exceed the target, and if it includes other Taxes in the Context of Imports (PDRI), tax revenues collected by DGCE in 2017, have recorded customs and excise revenues Rp 192.2 Trillion or 101.6 % of the APBN-P target, which was Rp. 189.1 Trillion, while the number of other PDRIs that DGCE had collected throughout 2017 was Rp. 195.9 Trillion, or grew by 18.7%. compared to last year's Rp. 165.05 Trillion, so the total revenue of DJBC in 2017 was Rp. 388.08 Trillion or contributed 29% in tax revenue. The achievement of this revenue performance is a result of the consistent performance of DJBC through the programs and innovations that have been rolled out, including the Controlling High-Risk Importer (PIBT) program which was declared on July 12, 2017, and continued with the High-Risk Excise Control program (PCBT). PIBT and PCBT are program innovations resulting from a series of Customs and Excise Reform Strengthening Programs (PRKC) that have been run by DGCE since December 2016 and have succeeded in becoming the runway for improving the quality of DGCE's performance in 2017 and the following years. In addition, DGCE's successful performance in supporting the trade sector is indicated by the increase in Indonesia's ranking in the Ease of Doing Business (EoDB) survey conducted by the World Bank in 2017 to 72nd, or an increase of 19 places from the previous year which was 91st. The program can be achieved as a concrete step to realizing
DGCE as a credible institution in the eyes of the community, both in providing services and in supervisory duties.

One of the strategic policies of the Directorate General of Customs and Excise is Service Acceleration, one of which is realized by accelerating the process of completing the import, export, and excise documents submitted by service users, while still considering the aspect of supervision. The smooth flow of goods is a condition of fast logistics traffic or imported and exported goods and is one of the parameters to creating an increasingly conducive business climate. Index data was obtained through a survey conducted by the Secretariat General of the Ministry of Finance of service users in each Echelon I Unit within the Ministry of Finance using the services of consultants from external parties. The 2017 service user satisfaction survey was conducted by the Research Team from Gajah Mada University (UGM) in 6 major cities, namely Batam, Medan, Jakarta, Surabaya, Makassar, and Balikpapan. The period of service time for which the survey is conducted is within the last year. Based on the results of the 2017 service user satisfaction survey conducted by the UGM Team, DJBC obtained an index of 4.38 with the target set, namely an index of 4.06 (scale 5), by the target set in the 2017 DGCE Strategic Plan and the target of the Work Plan. DJBC 2017 is 4.00. The targets and achievements in 2017 have increased compared to 2016, namely the achievement of an index of 4.04 with an index target of 4 (scale 5). The KPI achievement index in 2017 was 108%.

In terms of service, KPPBC TMP C Pasar Baru Post Office in carrying out its duties and functions as well as to realize its vision and mission is required to realize good governance with excellent service, while for the interest of the state and protection of the community, it is required to collect import duties and taxes in import framework and play an important role in enforcing regulations and legislation to prevent the entry of prohibited and restricted goods that can damage the Indonesian people through international postal shipments.

Based on the data obtained, in collecting import duties and taxes in the context of importing KPPBC TMP C, Pasar Baru Post Office in 2018 was able to realize revenues of 4.858 billion or 121.39% of the target of receiving import duties of 4.002 billion with import documents for shipments served by 100,825 documents and the achievement of service user satisfaction reached a satisfaction index of 4.35 out of a scale of 5. As for the number of complaints that came in through the internal compliance department as many as 13 complaints and for complaints related to application problems for imported shipments of goods as many as 87 complaints. In addition, 287 violations were found in 2018.

From the large number of documents served at 100,825 documents which tends to continue to increase in line with the rapid e-commerce trade with service user satisfaction achievement reaching a satisfaction index of 4.35 out of a scale of 5, this shows that KPPBC TMP C Pasar Baru Post Office has managed to provide excellent service to service users. However, on the contrary, there are still several violations and complaints from service users regarding the
supervision and services provided, so there is a need for continuous efforts to maintain and continue to improve in providing understanding to service users to reduce the level of violations and complaints that occur as well as in line with demands of increasing service users.

**METHOD**

This research is qualitative descriptive research (Arikunto, 2013; Creswell, 2017; Sugiyono, 2019), which seeks to explain and analyze the quality of public services for the import of goods sent for use regarding the model, service process, service facilities, human resources that provide services and handling problems and complaints, providing information and efforts. improvements and efforts to maintain service quality in realizing excellent service at KPPBC TMP C Pasar Baru Post Office in 2018. Data collection techniques are carried out in the form of primary data collection through interviews, observations, and documentation with internal sources, namely: employees or 75 work partners at KPPBC TMP C Pasar Baru Post Office, from service users or the public who utilize services at KPPBC TMP C Pasar Baru Post Office and from widyaiswara/teacher at BPPK (Financial Education and Training Agency); Secondary data collection from documentation data, reports, websites, and others at KPPBC TMP C Pasar Baru Post Office.

**RESULT AND DISCUSSION**

1. **Service quality**

The following is an analysis of the quality of public services for imported goods sent for use in realizing excellent service at KPPBC TMP C Pasar Baru Post Office using the theory (Parasuraman et al., 1991; Tjiptono, 2014), as follows:

   a. **Tangible**

   Quality of service regarding physical evidence, namely physical facilities which are service facilities, including buildings, rooms, parking lots, computer equipment, and infrastructure facilities to support services (Esien, 2020; Mandiri et al., 2021; Ziemke et al., 2021). Based on primary data physical evidence is quite complete. However, there are still some things that need to be improved, including the lack of 2 implementing officers, the network is not stable, there are no facilities available for those with special needs, there are no slides through the television monitor in the service room related to the mechanism or ways of managing consignments, not yet available, ready PIB PDE internet facilities. Meanwhile, in terms of secondary data for office facilities and infrastructure, the results of the service user satisfaction survey reached a satisfaction index of 4.35 with a good performance score, namely: for the completeness and comfort of the main facilities and infrastructure, the index was 4.42, while for the completeness of supporting facilities and infrastructure index achievement of 4.35 and the comfort of supporting facilities and infrastructure with an index of 4.25. Meanwhile, from the advice of service users, it is necessary to improve the cleanliness, tidiness, and comfort of service rooms and office areas. From secondary data, physical evidence is in the form of office facilities and infrastructure.
Based on primary and secondary data, the quality of physical evidence needs to improve deficiencies, namely: lack of human resources for 2 implementing officers, less stable network, not yet available facilities for those with special needs, and slides through television monitors related to the mechanism or methods of managing consignments and not yet available. ready PIB PDE facilities. In addition, it is also necessary to improve the cleanliness, tidiness, and comfort of service rooms and office areas as well as improve the performance of physical evidence to achieve excellent performance.

b. Reliability

Quality of service reliability/reliability based on primary data (Napirah et al., 2016; Nasihah, 2020; Pereira & Gunaratna, 2020), among others: service promises and even included as Head Office KPI with achievements exceeding the target (114%), system improvement from manual to PDE automation system with CEISA system for Shipment so that service is smoother, faster, precise and accurate as well as paperless, and quick alertness of officers. From the primary data, many improvements have been made, but there are still shortcomings, namely regarding the discipline of officers in conducting system attendance, being at work during working hours and PIB services are not yet PDE (online). Based on primary and secondary data, it shows: that the speed of service time index is 4.29, employee discipline reaches an index of 4.48, the clarity of service costs reaches an index of 4.27, and the speed of service officers is 4.29 with good performance scores and for employee integrity, the index achievement is 4.54 with a very good performance value. The achievement of the quality of service reliability/reliability, the average performance achievement is good, namely 4.39. Other secondary data are the existence of announcements and service promises so that the accuracy and speed of service can be measured, and the existence of an anti-corruption commitment so that employees maintain integrity in services. Based on the primary and secondary data mentioned above, it shows that the quality of service reliability/reliability still needs to be improved so that all achieve excellent performance and some deficiencies need to be corrected, including attendance by officers in a system that is on schedule, PIB service system by PDE so that it is more efficient, facilitate, fast and accurate and reduce the element of human error.

c. Responsiveness

The quality of responsiveness in services according to primary data, which shows a pro-active and fast attitude from employees in helping service users' difficulties (Afifah & Kurniawati, 2021; Low et al., 2020; Octaviany et al., 2021), including helping to resolve complaints such as billing problems and giving good and clear explanations, conveying information through socialization with various means (coffee morning, goes to campus and through other social media) and immediately resolves all incoming complaints so that they get many thanks from service users. From the primary data, the service does not show any shortages. Based on secondary data from service user satisfaction survey data, the assessment of the information service survey includes the following: ease of obtaining information with an index of 4.23, clarity of information services with an index of 4.33, and ease of submitting complaints with an index of 4.25 which all three show the achievement of good
performance scores. From the survey data, information services need to be improved to achieve excellent performance. In addition to the data from the satisfaction survey, secondary data regarding responsiveness in services can be seen from the presence of employees at the information service with complete facilities who are ready to help the public/service users answer or explain if they experience difficulties or do not know the procedures for managing imported goods, services at the front desk that serves as well as answers directly regarding the service process as many as 4 tables and the settlement of complaints immediately and does not exceed the time limit given.

The quality of responsiveness in services needs to be improved in terms of performance to achieve excellent performance and correct deficiencies, namely: speeding up responding to complaints via email, increasing the number of face-to-face socialization and targets to schools and the community as well as expanding socialization through collaboration with radio broadcast media and with other media. local government and others.

d. Assurance

Quality assurance in service is related to the skills of employees in understanding the applicable provisions regarding the import of consignments as well as their friendly attitude and politeness in providing services and good explanations to service users from primary data (Afifah & Kurniawati, 2021; Arens & Loebbecke, 2015; Marginingsih, 2020), including ability and a good understanding of employees towards regulations which applies especially to consignments, efforts to organize an Employee Skills Development Program (PPKP) for employees to improve employee understanding and ability towards applicable regulations and supported by Service Level Agreement (SLA) and Customs English Club training to improve understanding of service quality. In addition, in providing services, is also based on the Operating Procedure System (SOP) according to applicable regulations, supervision of services provided by the leadership is carried out by spot checks, disciplinary week activities, and surveillance through CCTV, and services are provided with a queuing system that does not discriminate in the treatment of people. service users. While the primary data from the assessment of service users is that the officers are friendly in service and have good knowledge.

Secondary data regarding the quality of assurance according to the data from the service user satisfaction survey, there are 2 criteria whose performance is very good, namely: friendliness and courtesy of employees with a satisfaction index of 4.60 and fairness of service officers with an achievement index of 4.52. the performance is good, namely: clarity of administrative requirements, the satisfaction index achievement is 4.23, the clarity of service procedures with a satisfaction index of 4.35, the ease of service procedures with a satisfaction index of 4.35, and the skills and knowledge of employees with a satisfaction index of 4.44. The achievement of service quality assurance has an average of good performance, namely: 4.41. Other secondary data are the implementation of PPKP and socialization to employees regarding applicable regulations and performance management and the availability of 173 SOPs for services to service users and internal employee services. Based on the primary and secondary data mentioned above, for the quality of service assurance, there are very good achievements that need to be maintained, namely: friendliness
and courtesy of employees with a satisfaction index of 4.60 and fairness of service personnel with a satisfaction index of 4.52. But on average it needs to be improved so that the performance achievement is very good. Meanwhile, PPKP activities or dissemination of regulations and SOPs, SLA training, and Customs English Club activities to employees have been carried out and need to be increased in frequency according to the available time.

e. Empathy

Quality of service on the empathy dimension based on primary data is carried out in the form of (Al Hujran et al., 2013; Sakawati et al., 2017; Yim & Park, 2021), among others: providing a suggestion/input box as well as via telephone and email complaints, adding 2 employees to the PLI subsection to handle incoming emails and quick response of officers in helping to resolve complaints, difficulties, and complaints. Meanwhile, secondary data shows, among others: the results of the survey of service users show that the achievement of the ease of submitting complaints index is 4.25 with good performance achievements. With the placement and division of employee duties as needed in providing the best service, receiving and resolving complaints properly as many as 13 complaints, objections from service users received as much as 92.2%, and providing compliant services for service users. Based on the primary and secondary data mentioned above, the dimensions of empathy for service quality with good performance achievement need to be improved to achieve excellent performance. In addition, it is necessary to improve existing deficiencies, namely: responding to complaints, difficulties, and complaints via incoming telephone and email quickly and reducing the occurrence of complaints, and even anticipating so that complaints do not occur.

2. Inhibiting Entity and Encouraging Entity

Inhibiting entities in providing services will always appear with the rapid development of trading systems and technology as well as increasing demands from the service user community (Fadilah et al., 2021; R. Hidayat et al., 2019; Rusydi et al., 2020). Moreover, to provide the best service or excellent service, it is necessary to anticipate the existence of these inhibiting entities so that they do not occur or if they do occur, it is necessary to find a quick and appropriate solution/solution. From the data obtained by the author, both primary and secondary data, there are several inhibiting entities in service. From the primary data, the obstacles include: HR/officers in service are still lacking, complaints about service operations that come in as many as 13 complaints, problems with the CEISA application system for shipments, slow network system disturbances, lack of timeliness of officers to perform attendance on the application system, lack of discipline of officers at work and online PIB PDE has not been implemented. Meanwhile, from secondary data, data on obstacles include public understanding that is still lacking in the applicable laws and regulations from the many violations, and the existence of damaged PC facilities as many as 4 PCs and 87 application system disturbances. times in one year.

Of the several inhibiting entities in providing services that are still lacking and need to be improved, among others: application system disturbances, slow network systems, employee discipline in carrying out absenteeism in a system and presence at work during working hours, and the PIB service process that has not been PDE online) so that services can be faster and more flexible.
Entities that encourage quality services from primary and secondary data, among others: Vision, Mission, and Motto of KPPBC TMP C Pasar Baru Post Office, programs to increase knowledge and understanding of employees both on applicable regulations with PPKP and on excellent service quality with SLA and Customs English Club, leadership role with surveillance through CCTV, spot checks and discipline week, service process innovation from a manual process to automation, Ministry of Finance's Work Culture Values, Information and service promises and support and appreciation from service users as well as KPPBC TMP Post Office Performance Contracts New Market with Key Performance Index determined by referring to and based on the DJBC Performance Contract.

3. **SWOT Analysis**

From the discussion above, reviewed based on the SWOT analysis (Erawati & Wance, 2021; Prasetiyani, 2006; Sutandi, 2018), can be grouped as follows:

a. **Strengths** which is a condition that becomes a strength in the organization. Strengths in KPPBC TMP C Pasar Baru Post Office that need to be maintained and improved from primary and secondary data, among others: physical evidence of sufficient, adequate services and good performance achievements; service reliability with service promises as a measure of performance on the main performance index with an achievement of 114%, automation of delivery services and the average achievement of good performance even for the integrity of the achievement is very good; responsiveness of services with sufficient staff and a pro-active and prompt attitude in helping service users' difficulties, conveying information through various socializations, resolving all complaints and achieving good performance; service guarantees with good employee ability and understanding of applicable regulations, services in accordance with SOPs, intensive leadership supervision and performance achievements with good average achievements even for friendliness, employee courtesy and fairness of employees whose performance achievements are very good; and for empathy, among others: adequate complaint management with various options, namely: suggestion box, telephone and email complaints, resolution of 13 complaints that do not exceed the time limit for service promises and good performance achievements for ease of submitting complaints.

b. **Weaknesses** are conditions or everything that is a weakness or deficiency contained in the body of the organization. Weaknesses in KPPBC TMP C Pasar Baru Post Office that need to be improved, among others: regarding the quality of physical evidence, namely: the network is not stable, there are no facilities available for those with special needs, slides through television monitors related to the mechanism or methods of managing consignments and the PIB PDE facilities are not yet ready and it is necessary to improve the cleanliness, tidiness, and comfort of the service room and office area; for the quality of service reliability/reliability, among others: attendance system by officers is not according to schedule and the PIB service system is not yet PDE; while the quality of responsiveness includes: slow response to questions via email and lack of socialization and education to the public;

c. **Opportunities** are environmental conditions outside the organization that are beneficial and can even be a weapon to advance an organization. Opportunities at KPPBC TMP C Pasar Baru Post Office from primary and secondary data, among
others: increasing performance achievements to achieve excellent performance, implementing PIB services on a PDE basis with the support of service users, increasing the number of socialization of public understanding regarding the process of delivering goods by post and postal services, to the prevailing laws and regulations and to expand the scope of socialization through collaboration with radio broadcast media as well as with local governments as well as correcting deficiencies that still occur.

d. **Threats** are external conditions that can disrupt the smooth running of an organization. Threats to KPPBC TMP C Pasar Baru Post Office that need to be anticipated from primary and secondary data, include increasing volume of imported goods through postal deliveries, increasing demands and public awareness of excellent service, and limited human resources and available budget.

**CONCLUSION**

There is still a lack of service quality and service performance achievements in realizing excellent service, namely: a) average service performance achievements are not very good; b) the quality of physical evidence services is still lacking, among others: there are no facilities for service users with special needs; there is no television monitor in the service room related to the mechanism or methods of managing consignments; less stable internet network facilities; the facilities for implementing PIB PDE (online) are not yet ready; and service rooms that are less clean, tidy and comfortable; c) the quality of service reliability is still lacking, among others: lack of discipline of officers for absenteeism in the system and presence at work during working hours; have not implemented PIB service by PDE (online); unclear information service telephone number; d) the quality of responsiveness is still lacking, among others: slow response to questions via email and lack of socialization and education to the public; The existing inhibiting entities include: system and network disturbances; public understanding of the applicable laws and regulations is still lacking; and the process of PIB services that have not been PDE; The driving entities are, among others: the vision, mission and motto of KPPBC TMP C Pasar Baru Post Office; PPKP programs, SLA training and Customs English Club activities for employees; leadership supervision through CCTV, spot check and discipline week; system innovation from manual service process to automation; the value of the work culture of the Ministry of Finance; notices and service promises; support and appreciation from service users; and KPPBC TMP Performance Contract for Pasar Baru Post Office.

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https://doi.org/10.32722/acc.v8i1.3874


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