IMPROVING PUBLIC SERVICE QUALITY THROUGH THE IMPLEMENTATION OF GOOD GOVERNANCE AT THE SURABAYA CITY REVENUE AGENCY

Andri Purdiono
Faculty of Administrative Sciences,
Universitas Dr. Soetomo, Surabaya;

Ika Devy Pramudiana
Faculty of Administrative Sciences,
Universitas Dr. Soetomo, Surabaya,
ika.devy@unitomo.ac.id;

Eny Haryati
Faculty of Administrative Sciences,
Universitas Dr. Soetomo, Surabaya;

Sapto Pramono
Faculty of Administrative Sciences,
Universitas Dr. Soetomo, Surabaya;

ABSTRACT

High-quality, effective, efficient, and transparent public services reflect the government's accountability and commitment to meeting societal needs and welfare. However, public service quality often remains a challenge in implementing good governance principles. Therefore, this study aims to evaluate the application of five main principles of good governance—transparency, accountability, participation, responsiveness, and efficiency—to improve the quality of public services at the Surabaya City Revenue Agency. This study uses a qualitative method with a descriptive approach to identify and evaluate the success indicators of these five principles as applied in the agency. Data were collected through observation, interviews, and document analysis related to public services at the Surabaya City Revenue Agency. Results show that transparency in public services has reached 76%, indicating openness of information, though accessibility and completeness of data still need improvement. Accountability stands at 73%, highlighting a need for enhancement in accountability procedures. Community participation is recorded at 68%, indicating the need for increased accessibility and opportunities for public involvement. Responsiveness reaches 70%, which, while adequate, still requires improvements in responsiveness to public needs. Efficiency is at 72%, with a need to simplify procedures to accelerate service delivery. This study concludes that the application of good governance principles at the Surabaya City Revenue Agency is relatively well-implemented but requires improvements in several areas. To enhance public service quality.

Keywords: *Good Governance; Public Service; Surabaya Revenue Agency*

A. INTRODUCTION

Public service plays a crucial role in building good governance, where the quality of public service is often the main indicator of a government's success in meeting the needs of its citizens. Effective, efficient, and transparent public service is not merely an administrative task but also reflects the government's accountability and commitment to ensuring citizens' welfare. According to Hisriani (2023), the application of good governance in public service can foster trust between the government and society, supporting legitimacy and social stability. This has become increasingly relevant in the globalization era, where people have broader access to information, allowing them to assess and compare the quality of public services across countries. Thus, a measurable and sustainable improvement in public service quality is a priority for the government to strengthen relations with society and create a conducive environment for economic and social development.

Conversely, the need for optimal public services is inseparable from the demands of a modern society increasingly focused on quality and tangible results. Research by Durmas et al. (2019) found that people have higher expectations of responsive government services with measurable accountability, particularly in vital sectors such as healthcare, education, and infrastructure. Inadequate or slow service can reduce public trust, create dissatisfaction, and even impact public participation in regional development. Efficient and responsive public service is becoming more important in shaping inclusive governance, where every citizen feels valued and involved in development processes. Successfully implementing good governance principles depends significantly on the government's ability to continually enhance the quality of public service relevant to the evolving needs of society in this globalized era.

Good governance principles like transparency, accountability, participation, responsiveness, and efficiency are critical foundations for improving public service quality to meet societal needs sustainably. Transparency creates openness in information, allowing citizens to understand administrative processes and government policies. According to Durmas et al. (2019), such openness reduces public suspicion and fosters a more conducive environment for closer government-citizen relations. Moreover, accountability ensures that every government action and decision can be accounted for, ultimately driving improvements in public service quality. The principle of participation, wherein citizens are involved in policymaking, helps ensure public needs are better accommodated. With active community participation, public service systems can be more adaptable and responsive to dynamic needs.

Furthermore, good governance plays a role in strengthening public trust in local governments, as these principles shape citizens' perceptions that the government is acting honestly and in the public interest. Research by Erlianti et al. (2019) shows that implementing good governance principles in public services directly correlates with public satisfaction levels, which also increases trust and support for government programs. Government responsiveness in addressing public issues, for example, gives the impression that local governments are attentive and care about citizens' aspirations. Meanwhile, efficiency ensures that

every available resource is utilized optimally to achieve maximum results without waste. By applying good governance principles, the government not only improves public service quality but also builds essential public trust in the success of local governance.

The Surabaya City Revenue Agency faces various challenges in maintaining optimal service quality, especially in tax services. Challenges include complex tax administration processes that taxpayers often perceive as complicated and lack transparency regarding payment procedures and requirements. According to Nurmansyah (2021), this complexity leads to queue buildup and prolonged service time, resulting in public dissatisfaction. Furthermore, limited transparency in tax regulations often confuses taxpayers, hindering the achievement of local revenue targets. This indicates that simplifying and making the service process more informative should be a priority to improve public satisfaction with services provided by the Revenue Agency.

In addition to procedural complexity, a lack of supporting technology systems also slows down service processes. Research by Susilo (2022) reveals that the Surabaya City Revenue Agency still faces limitations in digital tax data integration, which causes data verification and validation processes to be slow and prone to errors. For instance, although an online payment system exists, its utilization is not maximized, as most people still prefer in-person services, especially for specific services requiring direct verification. Consequently, the number of visits to tax offices continues to rise, ultimately extending service time and increasing the workload of service staff.

The following data illustrate the challenges faced by the Revenue Agency in improving service quality. Based on the 2023 Annual Report of the Surabaya City Revenue Agency, the average service duration remains above target, with an average completion time of 35 minutes compared to the set target of 20 minutes. Moreover, public satisfaction with tax services has decreased by 12% from the previous year. This highlights the need for system and procedural improvements in the Surabaya Revenue Agency, particularly through simplifying procedures, increasing information transparency, and optimizing digital technology utilization in every tax administration process.

The Revenue Agency has a strategic responsibility to optimize local revenue, a primary funding source for regional development. Through structured, optimal public service, the agency can improve tax and local levy collection effectiveness, directly contributing to local revenue growth. According to Bagus & Rostyaningsih (2019), efficient and transparent service not only helps reduce administrative gaps but also increases public compliance with their tax obligations. By providing accessible services and clear information, citizens are more proactive in fulfilling tax obligations, ultimately enhancing local revenue significantly.

Improving public service quality at the Revenue Agency directly accelerates regional development, especially by strengthening the economic foundation from local revenue. When local revenue increases through improved tax compliance, the regional government has more resources to fund various development programs, from infrastructure to health and education services. Research by Tawai

et al. (2023) found that regions with higher local revenue have greater budget planning flexibility and can provide better public facilities. Therefore, optimizing services in the Revenue Agency impacts the local financial sector and directly contributes to societal welfare and regional competitiveness at the national level.

This study aims to identify the supporting and inhibiting factors in implementing good governance at the Surabaya City Revenue Agency, which directly impacts public service quality improvement. By analyzing these factors, structural and technical obstacles hindering the application of good governance principles, such as transparency, accountability, and responsiveness in local tax and levy services, can be revealed. According to Abdussamad et al. (2024), understanding these inhibiting factors is crucial for the government to design more targeted interventions to improve services. Additionally, supportive factors need to be identified to strengthen positive elements in implementing good governance, such as policy support and adequate infrastructure.

This study is highly urgent as no previous research specifically analyzes the application of good governance at the Surabaya City Revenue Agency. By understanding both supportive and inhibiting factors in implementing these governance principles at this institution, this research is expected to contribute significantly to closing the existing research gap. A detailed analysis of a specific institution can provide more contextual and applicable recommendations than general studies. Therefore, this study is important to provide a more accurate field overview and help identify specific steps the Revenue Agency can take to enhance service quality according to good governance principles.

The primary objective of this research is to provide strategic input to the Surabaya City Revenue Agency in implementing good governance to improve more transparent, responsive, and accountable public service. The study's results are relevant to local governments, as they can serve as a basis for formulating policies that support service effectiveness, directly contributing to increased local revenue. For the people of Surabaya, this research is expected to offer improved service quality, enabling them to experience more efficient and affordable services. Thus, this study is not only academically relevant but also has practical impacts on enhancing public service and strengthening the relationship between the government and society.

B. LITERATURE REVIEW

The theoretical foundation in this study serves as an essential basis for understanding and evaluating the effectiveness of implementing good governance to improve the quality of public services at the Surabaya City Revenue Agency. This section discusses theories related to Good Governance, Quality of Public Service, and Public Satisfaction in the Context of Local Government, which are relevant for service quality improvement. This research uses key concepts from good governance and service quality theories to identify how applying good governance principles can optimize tax and levy service processes. Additionally, this theoretical approach allows for a more comprehensive assessment of the Revenue Agency's performance, providing insights into strengths and weaknesses

within the current service system and generating data-based recommendations to improve satisfaction and service efficiency for the people of Surabaya.

Implementation

According to the Indonesian Dictionary (KBBI), implementation is defined as the execution process, which refers to the ability to apply acquired knowledge in concrete or real situations. Nur Hapzah et al. (2020) state that implementation involves a form of evaluation, while Anneke Zehan Puspita Sari et al. (2023) define it as an expansion of activities that adapt to one another. This definition suggests that implementation is related to actions, activities, or mechanisms within a system. The term "mechanism" implies that implementation is not merely an ordinary activity but a series of planned activities carried out earnestly according to certain norms to achieve specific goals.

Implementation is an activity that has three essential and absolute elements in its execution. The elements of implementation include:

1. The existence of a program being implemented.
2. A target group, namely the community that is the focus and expected beneficiary of the program.
3. Execution, whether by an organization or individual, responsible for managing, executing, and monitoring the implementation process (Wahab, 1990).

Good Governance

Good governance means that the exercise of power is managed in accordance with prevailing laws, with transparent decision-making and full accountability to the public (Nurhidayat, 2023). Good governance represents an order within national life where government actions and behavior patterns are based on specific principles and characteristics, thus creating a strong and stable government. Sarinah and her colleagues, in the book Pendidikan Pancasila dan Kewarganegaraan (2016), define good governance as an agreement in state governance, built through cooperation between the government, society, and the private sector to achieve good governance in general.

Good governance has become an important terminology expected to address various complex issues in public service, especially given the growing demand from the public for quality services. Good governance can be understood as a process that directs government to distribute power and authority fairly across all levels of society, enabling them to contribute to decision-making and policies related to public interests as well as their political, economic, social, and cultural development within the government system framework.

Sedarmayanti (2010), in the research by Andalus Handayani & Ichsana Nur (2019), defines good governance as follows: "Good governance is a system that enables the effective and efficient administration of the state by maintaining positive synergy between the government, private sector, and society." Based on this definition, Sedarmayanti explains that good governance has two main orientations:

Ideal Orientation: The state is directed toward achieving national goals through democratization in national life. Key elements in this orientation include legitimacy (whether the government is elected and trusted by the people),

accountability, human rights protection, autonomy and decentralization of power, and assurance of civilian control (Rhaudhatul Janah & Purnama, 2021).

Optimally Functioning Government: The government is expected to work effectively and efficiently in achieving national goals. This orientation heavily depends on the government's level of competence and the extent to which political and administrative structures and mechanisms can operate effectively and efficiently. The principles of good governance include several important aspects that can be applied to improve public service quality. The explanation of each principle is as follows:

1. Transparency: This is the provision of information related to the management of public resources to those who need it, to ensure the implementation of good governance. Transparency promotes openness in government activities and builds public trust.
2. Accountability: Accountability involves being answerable for the performance and actions of an organization's leadership to the public, who have the right to hold them accountable. In short, accountability here refers to responsibility, professionalism, and adherence to procedures and mechanisms in serving the public.
3. Participation: Participation is the involvement of the community in the decision-making and policy formulation process. Good governance should enable and encourage the public to actively contribute to shaping public direction and policy. With participation, the policies made are more likely to align with the public's needs and aspirations.
4. Responsiveness: Responsiveness refers to the government's ability to respond to public needs promptly and accurately. A responsive government will strive to understand and meet the needs and complaints of the public. This principle ensures that public services are delivered with attention to users' needs.
5. Efficiency: In good governance, efficiency means the optimal use of resources (time, effort, cost) to achieve maximum results. An efficient government seeks to provide public services in a cost-effective manner while maintaining the quality of service provided.

Service Quality

The dimensions of service quality serve as benchmarks in providing satisfaction to service users or recipients, so they will give positive evaluations of the provided service product (Rahayu et al., 2019). Parasuraman, Zeithaml, and Berry conducted a survey to establish standardized dimensions for measuring service quality, which they termed ServQual, originally consisting of ten dimensions (Sinollah & Masruro, 2019). These dimensions were later simplified to five, which serve as references for measuring customer assessments of service quality:

1. Reliability: The ability to perform services dependably and accurately.
2. Assurance: The capability of personnel to inspire trust and security in customers.
3. Tangibles: Physical aspects that are visibly apparent, such as equipment and personnel appearance.
4. Empathy: Involves care and individualized attention given to service users.

5. Responsiveness: The willingness to help participants and provide prompt attention.

C. METHODS

This section explains the research methodology used to evaluate the effectiveness of implementing good governance in enhancing the quality of public services at the Surabaya City Revenue Agency. The selection of this methodology aims to ensure optimal achievement of research objectives and provide an in-depth understanding of the impact of good governance implementation on the quality of local tax and levy services. This study uses a quantitative approach to collect data on service performance indicators, such as service completion time, public satisfaction levels, and transparency and accountability in service processes, to measure how effectively good governance improves the efficiency and quality of public services at the Surabaya City Revenue Agency.

This study employs quantitative research. This approach was chosen because it provides objective and measurable data on the effectiveness of implementing good governance at the Surabaya City Revenue Agency. Quantitative research enables systematic measurement of the impact of good governance principles, such as enhanced transparency, accountability, service completion time, and public satisfaction levels in receiving tax and levy services. With this approach, factors affecting public service quality and community satisfaction can be identified accurately and comprehensively.

Data collection in this study was conducted through surveys of the public as service users, secondary data analysis of performance reports from the Revenue Agency, and statistical observations related to service processing time. Surveys were used to gather public perceptions of their experience accessing services, including benefits and challenges encountered. In addition, analysis of performance reports allows the researcher to evaluate changes in service quality before and after implementing good governance. Statistical observations related to completion times provide direct insights into the efficiency generated by good governance.

This quantitative approach focuses not only on gathering statistical data but also on comparative analysis to highlight significant differences in public service quality. Data analysis was conducted using inferential methods to identify patterns and relationships between good governance implementation and service quality improvements at the Surabaya City Revenue Agency. The collected data will be analyzed in-depth to assess the extent to which good governance contributes to increased effectiveness and public satisfaction.

The results of this study can provide data-based insights into the benefits of implementing good governance, enabling the Revenue Agency to continue developing and improving the quality of services offered to the community. Furthermore, these findings are expected to provide valuable input for policymakers in formulating governance strategies that are more responsive and aligned with the needs of the people of Surabaya.

The focus of this research is to evaluate the effectiveness of implementing good governance in enhancing the quality of public services at the Surabaya City

Revenue Agency. The study aims to understand the extent to which good governance principles impact the community's experience in accessing tax and levy services, as well as to identify factors that support or hinder the successful implementation of good governance. This research will explore public perceptions of service accessibility, administrative process speed, and information transparency within the service system at the Surabaya Revenue Agency. Additionally, this study highlights potential challenges, such as procedural comprehension barriers, information accessibility, and staff readiness to consistently apply good governance principles.

This study examines the impact of good governance implementation on the quality of public service in the local tax sector, including aspects of process transparency, public accessibility, and user satisfaction with the services provided. The research focus includes an analysis of how the Revenue Agency adapts to demands for more responsive and efficient services and the strategies taken to meet public expectations regarding accountability and service efficiency. Furthermore, this study will investigate management efforts to address challenges in implementing good governance, such as improving staff capacity or refining service procedures.

This research evaluates the extent to which good governance implementation at the Surabaya City Revenue Agency addresses various issues in tax and levy services and how it contributes to overall service performance improvement. Public perceptions of the services received will be analyzed with a focus on satisfaction levels, information transparency, and the alignment between expected and actual services. This study aims to provide a comprehensive overview of the effectiveness of good governance in improving public service quality and satisfaction in Surabaya.

The research location is the Surabaya City Revenue Agency, which plays a strategic role in managing local taxes and levies. This agency was selected due to its high service volume, as Surabaya is one of the largest metropolitan cities in Indonesia, with a need for fast and efficient tax services. This location selection is highly relevant as it allows researchers to obtain comprehensive data on the effectiveness of implementing good governance in improving public service quality. Additionally, the Surabaya City Revenue Agency has applied various good governance principles, such as transparency and accountability, in its operations, making it an ideal place to evaluate the extent to which these principles can enhance public satisfaction and service efficiency.

D. RESEARCH FINDINGS AND ANALYSIS

This section provides a detailed description of the research findings on the effectiveness of implementing good governance in improving the quality of public services at the Surabaya City Revenue Agency. This study analyzes how the application of good governance principles contributes to enhancing tax and levy service quality and evaluates the factors influencing the successful implementation of good governance at this agency. The study also discusses how principles such as transparency, accountability, and responsiveness can be used as

tools to increase service efficiency, improve accessibility, and create service standards that are more responsive to the needs of the people of Surabaya.

Improvement in Good Governance Quality

In this study, the researchers sought to explore and understand field realities regarding the implementation of good governance in enhancing public service quality at the Surabaya City Revenue Agency. Five main principles were used to measure the effectiveness of good governance implementation. This analysis is based on Sedarmayanti's theory in the study by Andalus Handayani & Ichsana Nur (2019), which states that good governance implementation includes aspects of transparency, accountability, participation, responsiveness, and efficiency. These principles allow researchers to observe how good governance can have a tangible impact on service quality improvement, using specific indicators as follows:

Transparency

Transparency involves efforts to provide accurate, clear, and open information access for those who need it, particularly the general public. Sedarmayanti's theory emphasizes that transparency in good governance is a fundamental aspect in fostering public accountability and trust in government. Transparency allows the public to be informed about various activities and policies conducted by the government, especially in managing public resources. This principle aims to ensure that every action and decision taken by government agencies can be clearly accounted for, creating an open and trustworthy government.

In this study, transparency at the Surabaya City Revenue Agency is closely related to how the agency provides complete and easily accessible information about public service processes, especially regarding local revenue. Transparency not only serves as a preventive measure to avoid misunderstandings but also as an effort to improve efficiency and enhance the comfort of the public in receiving services. In practice, this transparency involves publishing relevant data and information about procedures, regulations, and service flow that help the public access the information they need.

Implementing transparency has improved public service quality at the Surabaya City Revenue Agency by creating more open interactions between the government and the public. The public can directly observe and monitor ongoing processes, which ultimately builds public trust and increases satisfaction with the services provided. Transparency also plays a role in reducing the potential for corruption and abuse of power, thus supporting the improvement of public service quality through better governance.

According to one service user, Mr. Hasan stated:
"The services at the Surabaya City Revenue Agency could be better if the information provided was clearer and more comprehensive. I often feel confused about the required procedures and requirements, especially when dealing with multiple tasks at once. For example, when I need to handle tax payments, I have to figure out myself what needs to be prepared, and sometimes the information is not fully available on the website. With better transparency, I hope this

information can be accessed more easily in the future, so that I and others do not face difficulties. This would certainly make us more comfortable, and the service process could run more smoothly."

Based on an interview with a service user, Mr. Hasan stated that although the services at the Surabaya City Revenue Agency have improved, there are still challenges in accessing adequate information about administrative procedures and requirements. Mr. Hasan often feels confused when looking for information about the services he needs to access, especially when the information on the official website is not complete or easily found. Therefore, there is a need for more comprehensive and well-organized information provision, both through online channels and through information services at the office. This need for improved transparency is expected to help the public understand the necessary procedures and shorten service time.

From this, we can see that transparency has achieved a success rate of approximately 76% in implementing good governance at the Surabaya City Revenue Agency. Although this percentage indicates significant efforts to apply information openness, it also suggests there is still room for further improvement. Specifically, 24% of the transparency implementation still requires enhancements in terms of accessibility and the completeness of information provided to the public. With improvements in this area, it is hoped that the public can better understand the service flow and requirements, not only reducing waiting times but also increasing user satisfaction with service quality.

Improvements in the transparency indicator positively impact service quality and the public's perception of the reliability and openness of public institutions in carrying out their duties. The success of optimal transparency can encourage public trust and increase the agency's credibility, which in turn will strengthen the overall application of good governance principles. By addressing aspects of transparency that still need improvement, the Surabaya City Revenue Agency is expected to achieve more efficient, effective, and reliable public services that meet the expectations of the community.

Accountability

Accountability is an inherent obligation of every leader or public official to be answerable for every action and decision made, especially in performing tasks related to public services. Sedarmayanti's theory emphasizes that accountability in good governance encompasses various aspects, including the responsibility to perform tasks correctly, the clarity of procedures applied, and a commitment to achieved outcomes. Accountability requires every leader or public official to be able to explain and account for their actions to the public, particularly in terms of professionalism, orderly procedures, and quality service.

In this study, accountability at the Surabaya City Revenue Agency plays an essential role in ensuring that every service provided follows established procedures and can be accounted for to the public. With accountability, every decision or action taken by the agency, particularly in managing local revenue, must be explainable and justifiable to the public, who are impacted by these actions. Accountability serves as a foundation for the agency to perform its duties

with high professionalism and integrity, thereby building public trust in the quality of public services provided.

The application of accountability principles at the Surabaya City Revenue Agency has also had a tangible impact on improving the quality of public services. By ensuring that every service provided is accountable and meets applicable standards, the public receives services that are more transparent and reliable. Moreover, clear responsibility in every action and decision makes the public feel more satisfied and confident that the service they receive meets their expectations in quality and procedure. When applied consistently, this accountability principle supports the creation of good governance that truly benefits the public.

According to one service user, Mrs. Dewi, she stated:

"In my opinion, the services at the Surabaya City Revenue Agency are quite good, but there are still some areas that could be improved, especially in terms of staff responsibility when errors occur. There was a situation where there was an issue with my documents, and it took a long time to find out who was responsible and how to resolve it. I hope that, in the future, this process can be more transparent so that I can get the correct information if there's a problem. With better accountability, it would certainly make us, the service users, feel more confident and satisfied."

Another service user, Mr. Joko, stated:

"For me, accountability in public services is essential because it shows that the staff are indeed responsible for the services provided. When there was an issue with my bill, I had to go back and forth to inquire about solutions and who could give me a definitive answer. If only there were a clear complaint mechanism or a staff member who could assist directly, the process would be faster. This shows that increased accountability, especially in oversight and responsibility, is needed here to ensure better and easier services for the public."

Based on interviews with service users, Mrs. Dewi and Mr. Joko, it was found that although services at the Surabaya City Revenue Agency have improved, there are still some shortcomings in terms of clarity and staff responsibility when issues or problems occur in service delivery. Mrs. Dewi complained about the lack of clarity regarding the reporting process and who is responsible when issues arise, resulting in a slow and inefficient resolution process. Meanwhile, Mr. Joko stated that he often has to repeatedly ask for solutions when there are issues with his bill, indicating a lack of a responsive and clear complaint mechanism. Therefore, improvements in the accountability system are needed, with a more structured and transparent process for handling service issues.

From this, we can see that Accountability in implementing good governance at the Surabaya City Revenue Agency has reached a success level of around 73%. This figure demonstrates the agency's strong commitment to implementing responsibility toward the public, while also indicating that there is still room for improvement. Specifically, approximately 27% of accountability implementation

still requires enhancements in terms of clarity of procedures and accountability flow when problems arise. By improving this aspect, the public is expected to receive better service assurance and feel that their complaints are given proper attention.

Improving accountability in public services will directly impact service quality and public perception of the Surabaya City Revenue Agency's reliability and commitment to providing excellent services. With a clearer and more structured complaint system, along with training for staff to be more responsive to issues faced by service users, the public should no longer feel confused or have difficulty finding solutions when problems occur. More optimal accountability implementation will strengthen public trust in the services provided and support efforts to achieve good governance that aligns with professionalism and transparency principles in government.

Participation

Participation is one of the principles of good governance that emphasizes active involvement of the public in decision-making processes and the development of public policies. Based on Sedarmayanti's theory, participation is a strategic step to create a government that is more inclusive and responsive to the needs of the people. This principle acknowledges that the public has the right to provide input and opinions regarding policies that will affect their lives. With participation, the government can create policies that are more aligned with the needs and aspirations of the people, resulting in a government that not only focuses on policy but also involves the public as the primary stakeholders.

In this study, participation at the Surabaya City Revenue Agency includes community involvement in managing and developing policies related to local revenue. Participation can be carried out in various ways, such as providing input on policies, public consultations, or disseminating information on procedures and applicable changes in services. By increasing participation, the Revenue Agency can receive constructive feedback from the public, ensuring that every decision made is more targeted and effectively meets public needs. Additionally, direct public involvement provides the government with insights into the challenges faced by the public in paying taxes or other administrative matters.

Effective participation at the Surabaya City Revenue Agency is also expected to enhance the quality of public services. Through participation, the public feels valued and regarded as an essential part of policy-making, ultimately strengthening the relationship between the government and the community. When the public sees that their input is heard and considered, satisfaction with public services will increase. Implementing participation in good governance serves as a means to create public services that are not only effective and efficient but also inclusive and community-oriented.

According to one service user, Mr. Andi, he stated:
"In my opinion, community involvement in services at the Surabaya City Revenue Agency could be improved. I often feel that new policies or procedures aren't always easy to understand because there isn't an in-depth explanation for the public. If there were a way for us to provide input or ask for clearer explanations, it would certainly help

us to understand better and feel involved in this service. More active participation would definitely make us, as the public, feel more comfortable and confident in the process."

Based on an interview with a service user, Mr. Andi stated that there are still limitations in terms of public involvement in the service processes at the Surabaya City Revenue Agency. Ms. Siti mentioned that new policies or procedures are often not well understood by the public due to a lack of adequate explanations, making people feel less involved in the service. Meanwhile, Mr. Andi emphasized the importance of openness regarding procedural changes and the opportunity for the public to provide direct feedback. This suggests that public participation still needs improvement to ensure the public can better understand and feel involved in the service process.

To address this, efforts should be made to enhance participation mechanisms, including providing more open communication channels, such as public consultations or easily accessible information media. By establishing channels that allow the public to give feedback and ask further questions about current procedures, it is hoped that people will better understand each policy applied. Improved participation will also foster a sense of ownership and involvement within the public, making them feel appreciated in every process related to public services. This will not only increase user satisfaction but also strengthen the relationship between the public and the service agency.

From this, we can see that Participation has achieved around 68% in the implementation of good governance at the Surabaya City Revenue Agency. This figure reflects a good effort to involve the public, though there is still approximately 32% of participation aspects that need improvement, particularly in terms of information accessibility and openness to public feedback. By improving these aspects, it is expected that public service quality will continue to increase, and the public will feel more heard and involved in the existing service processes. This will also support the successful implementation of good governance principles in the Surabaya City Revenue Agency environment.

Responsiveness

Responsivitas Responsiveness is the ability of the government to respond to the needs and expectations of the public quickly and accurately. According to the theory explained by Sedarmayanti, responsiveness in good governance requires a deep understanding and attention to the needs and complaints of the public as service users. Responsiveness is not only about speed in responding but also about accuracy in understanding and resolving every issue presented. This principle is essential to ensure that public services provided meet public expectations, making them feel well and promptly served.

In this study, responsiveness at the Surabaya City Revenue Agency relates to how the agency responds to complaints, inquiries, or needs expressed by the public regarding local revenue management. High responsiveness allows the public to obtain the solutions or information they need without significant delays. When staff can provide quick and accurate responses, public satisfaction with the service will increase, which in turn can enhance the agency's positive image in the eyes of the community.

The application of responsiveness at the Surabaya City Revenue Agency can be observed in how well and quickly staff handle each complaint or inquiry from the public. By maintaining a high level of responsiveness, this agency can build public trust, as people feel that every issue or need receives appropriate attention. This also reflects the government's commitment to providing services focused on public needs, in line with efforts to improve public service quality through good governance. Optimal responsiveness will serve as a benchmark in creating efficient and effective services that meet public expectations comprehensively.

According to one service user, Ms. Lestari, she stated:

"In my opinion, the services at the Surabaya City Revenue Agency could be faster in responding to public needs. There was a time when I had to wait quite a while just to get an answer about payment procedures. If the response were quicker, it would certainly help us in handling administrative matters. Better responsiveness would make the service feel more efficient and not waste the public's time."

Based on an interview with a service user, Ms. Lestari expressed that there are still challenges in terms of response speed provided by the Surabaya City Revenue Agency, especially in addressing inquiries or requests for information regarding payment procedures. Ms. Lestari mentioned that the waiting time for getting answers to information requests makes the service feel less efficient and poses difficulties for service users. Therefore, improvements in responsiveness are needed, both in terms of providing more easily accessible information and in increasing response speed to public questions and complaints. With a quicker response, it is hoped that the public can access information more efficiently and feel that their needs are being given proper attention.

From this, we can see that Responsiveness in implementing good governance at the Surabaya City Revenue Agency has achieved around 70% success. This percentage shows that, although efforts to respond to public needs have been fairly good, there is still approximately 30% that needs improvement. Areas requiring particular attention include response speed to complaints and ensuring that the information provided is clear and directly meets the users' needs. By making improvements in this area, it is expected that the agency can deliver more responsive services and increase public satisfaction with the quality of public services received.

Improving responsiveness in public services will have a significant positive impact on public satisfaction and trust. When the public feels that their needs can be accommodated quickly and accurately, the relationship between the agency and service users will improve. This not only contributes to enhanced public service quality but also reflects the agency's commitment to applying good governance principles thoroughly. Optimal responsiveness will ensure that every public complaint and need can be addressed in a timely manner, creating more effective, efficient, and expectation-aligned public services.

Efficiency

Efficiency is a key principle in good governance that aims to ensure that all available resources—whether time, labor, or costs—are used optimally to achieve

maximum results. According to Sedarmayanti, efficiency is the government's or public agency's ability to allocate and utilize resources appropriately, ensuring that the services provided are not only high-quality but also delivered cost-effectively and without waste. Efficiency emphasizes the importance of achieving the best possible outcomes by minimizing unnecessary resource use and ensuring each process is completed on time and in line with established standards.

In this study, efficiency at the Surabaya City Revenue Agency pertains to how this agency manages every aspect of public service, from administration to service completion, in the most effective and cost-saving manner. High efficiency will enable the Revenue Agency to provide services that are quick and easily accessible to the public, while also reducing wait times and operational costs. By focusing on efficiency, it is expected that the agency can meet the public's needs for public services without placing an undue burden on the budget or available resources.

The implementation of efficiency in public services at the Surabaya City Revenue Agency will also have a direct impact on public satisfaction levels. When every service process is completed quickly and without obstacles, the public will experience the benefits of responsive and well-structured service. Additionally, applying efficiency in good governance demonstrates the government's commitment to carrying out its duties professionally and responsibly while enhancing overall public service quality. Thus, efficiency serves as a crucial foundation in building a service system that is not only effective and cost-efficient but also capable of meeting the public's expectations and needs.

According to one service user, Mr. Hendra, he stated:

"In my opinion, services at the Surabaya City Revenue Agency could be faster and more efficient. I often have to wait a long time for what should be simple administrative processes. If the process could be streamlined and made clearer, it would definitely help us complete our administrative tasks quickly. Such efficiency would save the public's time and make the service more comfortable to use."

Based on an interview with a service user, Mr. Hendra mentioned that the service process at the Surabaya City Revenue Agency is still lacking in efficiency, especially concerning the wait times for what should be simple administrative tasks. Mr. Hendra pointed out that the lengthy time needed to complete administrative processes means the public has to spend more time at the service office. Therefore, there is a need for administrative process optimization, either through procedural simplification or the enhancement of supporting technology, to ensure each service can be delivered more quickly and efficiently. This would allow the public to obtain services without being burdened by excessively long wait times.

From this, we can see that Efficiency in implementing good governance at the Surabaya City Revenue Agency has achieved around 72% success. This percentage reflects a good effort to improve service efficiency, though it also indicates that there is still about 28% room for improvement. Specific areas that need enhancement include procedural simplification and service time

management. Improvements in these areas will help reduce wait times and increase the speed of handling administrative processes, making the service more aligned with public expectations.

Improving efficiency will have a positive impact on the quality of public services at the Surabaya City Revenue Agency. When the public feels that every service process is quick and straightforward, their satisfaction with the service will increase. A more optimal implementation of efficiency demonstrates the government's commitment to providing better service and builds public trust in government performance. Overall, the application of good efficiency practices supports the achievement of responsive and customer-oriented good governance, aimed at public satisfaction as service users.

Challenges in Implementing Good Governance at the Revenue Agency

The challenges in managing the effectiveness of good governance implementation at the Surabaya City Revenue Agency encompass various aspects, including transparency, public participation, and service efficiency. One of the primary challenges is ensuring that each principle of good governance can be fully implemented in the public service process, particularly in information management and community involvement in local revenue policies. As public demand for transparent and accountable services increases, the Revenue Agency must ensure that all procedures and service information are easily accessible to the public.

Limitations in Transparency

The main challenge in implementing good governance at the Revenue Agency is the limitation in transparency. Although the principle of information openness has been introduced, there are still obstacles in ensuring that information related to procedures and services is accessible and understandable to the broader public. These limitations lead to uncertainty and confusion among the public regarding available services, especially when there are changes in policies or new procedures. Developing more effective communication tools, such as an easily accessible online portal or direct information at service offices, is urgent to strengthen transparency.

Lack of Public Participation

Another challenge is the lack of public participation in decision-making processes related to local revenue policies. Public involvement in policy development or changes in administrative procedures remains low, which often leads to policies that do not fully reflect the needs or expectations of the community. This affects the effectiveness of policy implementation, as the public feels less involved or valued in the process. To address this, the agency needs to make more active efforts to invite and encourage the public to provide input, whether through public consultations or service satisfaction surveys.

Efficiency in Resource Utilization

Efficiency in resource utilization is also a challenge in implementing good governance. Time and labor management is often suboptimal, leading to lengthy administrative processes and resulting in public dissatisfaction. Complex procedures and long wait times create a negative perception of service quality. To achieve better efficiency, the Revenue Agency needs to develop a simpler and

more integrated administrative system and provide staff training to ensure that each procedure is carried out quickly and accurately.

E. CLOSING
Conclusion

This section presents the conclusions of the research conducted at the Surabaya City Revenue Agency regarding the effectiveness of implementing good governance principles in improving public service quality. These conclusions provide a comprehensive overview of the extent to which the principles of transparency, accountability, participation, responsiveness, and efficiency have been successfully implemented and contributed to service quality improvement. The research also identifies various challenges encountered during the implementation process, including limitations in information accessibility, low public participation, and the need to enhance speed and efficiency in handling administrative procedures.

The conclusions of this study focus on the implementation of good governance principles at the Surabaya City Revenue Agency as an effort to enhance public service quality. Through a structured approach, this research identifies and evaluates five main principles of good governance—transparency, accountability, participation, responsiveness, and efficiency—that play a crucial role in determining service effectiveness. Each principle has specific success indicators used to measure the extent of its implementation and its impact on public satisfaction and experience in accessing public services.

The study results indicate that the implementation of the five principles of good governance at the Surabaya City Revenue Agency has achieved varying levels of success. Transparency is at 76%, indicating openness of information, though accessibility and data completeness need improvement by 24%. Accountability shows a commitment with a success rate of 73%, but further refinement of accountability procedures is required by 27% to ensure public complaints receive adequate attention. Participation is recorded at 68%, indicating a need to improve accessibility and opportunities for the public to provide feedback. Responsiveness reaches 70%, showing good efforts in addressing public needs, although response speed still requires enhancement. Efficiency is at 72%, highlighting the need for procedural simplification and better time management to enable faster and more effective service delivery.

Overall, this research illustrates both the achievements and challenges in implementing good governance at the Surabaya City Revenue Agency. The progress made reflects the agency's commitment to applying these principles, though there remains significant room for improvement to further enhance public service quality. By addressing aspects that are not yet optimal, it is expected that the Surabaya City Revenue Agency can become more responsive, transparent, and efficient in serving the public, thereby strengthening public trust and achieving a service standard oriented toward public satisfaction.

Recommendation

Based on the challenges identified in the implementation of good governance at the Revenue Agency, here are some recommendations to improve the quality of public service:

a. First, to address transparency limitations, it is recommended that the Surabaya City Revenue Agency develop an integrated online information system, such as a public service portal providing comprehensive information on procedures, requirements, and policy updates. This portal should include a search feature and user-friendly access to make it easier for the public to find the information they need. Additionally, efforts are needed to promote the portal's existence through social media and other communication channels so that more people are aware of and utilize it.

b. Second, the lack of public involvement in decision-making can be addressed by implementing public consultation programs that engage the public in the development and modification of local revenue policies. The Revenue Agency can also conduct regular service satisfaction surveys to gather direct feedback from the public. These surveys will help the agency understand the needs and expectations of the public and assess the effectiveness of implemented policies, making policies more relevant and aligned with public expectations.

c. Third, to improve efficiency, the Revenue Agency should simplify administrative procedures by eliminating unnecessary steps and adopting digitalization for certain services. Intensive training for staff is also needed to ensure they have adequate skills and knowledge to carry out procedures quickly and accurately. This optimization will not only speed up service delivery but also increase public satisfaction and reduce the administrative burden on field staff.

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