

Implementation of The Integrity Zone Development Program Towards A Corruption-Free Area and A Serving Clean Bureaucracy Region (Study At Malang Regional Tax Service Agency)

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ABSTRACT

Government bureaucracy is an institution responsible for carrying out the functions of public services, community empowerment to the development of a country, so its presence is very crucial in supporting the state administration system. In reality, government bureaucracy has quite complicated issues, namely the widespread acts of corruption and public services that have not been maximized. Therefore, the Central Government's attempts to address the current problems through the Ministry of Empowerment of State Apparatus and Bureaucracy Reform to resolve existing issues are implementing an integrity zone development program, both at the central and regional levels. The program aims to create a corruption-free government bureaucracy and enhance the quality of public services. The research method used is descriptive qualitative. Methods for collecting data are through observation, interviews, and documentation. The theory used in this study is the Edwards III model's policy implementation theory, which consists of communication factors, implementing factors, human resource factors, and bureaucratic structure factors. The results of the study found that the program had been implemented in the Malang Regional Tax Service Agency. The obstacles encountered are in the bureaucratic culture, human resources, and public service systems that apply. The researchers suggest that there must be further innovation and periodic supervision of agencies so that the implementation of the program has good results in implementing of bureaucratic reform, especially in Malang City.

Keywords: *bureaucratic reform; corruption; government bureaucracy; integrity zone development program implementation; malang city*

ABSTRAK

Birokrasi pemerintah adalah lembaga yang bertanggung jawab untuk menjalankan fungsi layanan publik, pemberdayaan masyarakat untuk pembangunan suatu negara, sehingga kehadirannya sangat penting dalam mendukung sistem administrasi negara. Pada kenyataannya, birokrasi pemerintah memiliki masalah yang cukup rumit, yaitu meluasnya tindak korupsi dan pelayanan publik yang belum maksimal. Oleh karena itu, upaya Pemerintah Pusat untuk mengatasi masalah saat ini melalui Kementerian Pemberdayaan Aparatur Negara dan Reformasi Birokrasi untuk menyelesaikan masalah yang ada sedang menerapkan program pengembangan zona integritas, baik di tingkat pusat maupun daerah. Program ini bertujuan untuk menciptakan birokrasi pemerintah yang bebas korupsi dan meningkatkan kualitas layanan publik. Metode penelitian yang digunakan adalah deskriptif kualitatif. Metode pengumpulan data adalah melalui observasi, wawancara, dan dokumentasi. Hasil penelitian menemukan bahwa program tersebut telah dilaksanakan di Kantor Pelayanan Pajak Daerah Malang. Kendala yang dihadapi adalah budaya birokrasi, sumber daya manusia, dan sistem pelayanan publik yang berlaku. Para peneliti menyarankan bahwa harus ada inovasi lebih lanjut dan pengawasan berkala terhadap lembaga-lembaga sehingga pelaksanaan program memiliki hasil yang baik dalam pelaksanaan reformasi birokrasi, terutama di Kota Malang.

Kata Kunci: *birokrasi pemerintahan; korupsi; kota malang; implementasi pengembangan zona integritas; reformasi birokrasi*

INTRODUCTION

Government bureaucracy is an institution that performs the functions of public services, community empowerment, and country development. Bureaucracy's existence is significant for a country. Therefore, professional administration is expected to build a competitive nation. In reality, government bureaucracies in various countries, particularly in developing countries such as Indonesia, do not position themselves as institutions that carry out state duties. Bureaucracy is still tinged with many issues such as corruption, collusion and nepotism, and public services that are still far from ideal. The phenomenon of bribery and other indicators of fraud are still frequently found in the civil service system (Ahmad 2008). It turned out that many problems are leading to this practice. From the lack of revenue of the bureaucrats to the robust bureaucracy structure in terms of services that create the mindset of bureaucrats as administrators, not society servants. In the case of public sector service systems that are like this, it is not surprising that the practice of corruption becomes a prevalent occurrence and often considered as luck. The bureaucratic officials believe that one of the corruption practices like bribery or gratification is very generous acts as a thank you for their services in facilitating the process of service given to the society. Meanwhile, culture has to pay additional fees that it also feels benefited by providing the assurance of service and convenience in obtaining the desired function.

The problem of bureaucracy seems to occur in all local governments in Indonesia, including in the city of Malang. Although many things have been accomplished, there are still a lot of things that will become problems in the future. As stated in Malang Mayor Regulation Number 20 of 2015, it was explained that the issues related to the government bureaucracy that was still being faced included: 1. Understanding of bureaucratic apparatus that was still low on the significant role of enforcing clean and free local government in corruption, collusion, and nepotism; 2.) Law enforcement that always seems weak against apparatus and bureaucratic officials practicing corruption, conspiracy, and nepotism, so there are no deterrent effects; 3.) The aspect of obscurity in giving awards and sanctions to employees; 4.) There has not been a comprehensive implementation of the construction of integrity zones and the establishment of pilot projects for corruption-free areas and clean bureaucratic region in service; 5.) Evaluation of policy formulation (related to the implementation of specific activities); 6.) There was no strengthening of the Government's Internal Control System (SPIP) in each local government organization.

In term of enhancing the quality of public sector services, various problems that the bureaucracy still faces include 1.) The quality of fundamental bureaucratic services is still not optimal, and public services in the city of Malang are also considered complicated and time-consuming; 2.) The legislation is not up to date so that it cannot promote the growth of dynamics that occur in the society and the laws regulating the giving of authority have not been comprehensive; 3.) Many Malang City Regional Regulations governing public services have not been followed up by the Mayor Regulations as their implementation regulations, and the application of rules relating to public services have not been maximized; 4.) Many local government organizations have not yet established and published Service Standards (SP) and Standard Operating Procedures (SOP). For that reason, people do not understand; The pattern of organizing public service is constrained by a.) The service applicants are still going through too many phases in the form of recommendation; and b.) Local government organizations have not maximally performed the functions of regulating, guiding, and implementation of development; 6.) The implementation of the Management Information System (SIM) has not been maximized because it is restricted to internal (not online) so that each local government organization makes its management information system but not mutually integrated; 7.) The skills of human resources in the field of Technology (IT) are still deficient; 8.) The job culture that is not yet integrated serves the community, and the amount of skilled human assets is limited.

Bureaucratic reform has become a government priority program, as demonstrated by the 2010-2025 Grand Design of Bureaucratic Reform, which has been regulated in the Republic of Indonesia Presidential Regulation Number 81 of 2010. The emergence of this grand design was motivated by the economic crisis encountered by Indonesia in 1997, as a result in 1998 it developed into a multidimensional crisis that public reacted to the government to immediately carry out reforms in the implementation of national and state life, so at that time the first era of change consisted of political, legal, economic and bureaucratic issues. In developing attempts to enforce the early period of bureaucratic reform, reforms carried out in the sector of bureaucracy lagged behind reform efforts in the political, law, and commercial areas. Thus, in 2004, the central government reaffirmed the significance of attempts to implement sound governance principles. In 2011, the goal of the central government for all ministries and state institutions and regional governments was to commit to implementing the bureaucratic reform agenda, which in 2014 had the power to begin the process gradually and finally in 2025, the professional bureaucracy and integrity will be achieved.

For this reason, the Indonesian government through Ministry of Empowerment of State Apparatus and Bureaucracy Reform Regulation Number 52 of 2014 is trying to organize the bureaucracy through an integrity zone development program carried out in units of work units in government agencies that provide public services and consist of six categories of change including 1.) Change management; 2.) Arrangement in the sector of management; 3.) The mechanism in human resource management systems; 4.) Strengthening in matters of supervision; 5.) Strengthening performance accountability; 6.) Enhancing service quality in the Public sector. In the end, the program objectives of the development of the integrity zone are to realize a clean bureaucracy from the practices of corruption, collusion and nepotism, and professional administrations to perform public service responsibilities correctly and adequately. Achieving bureaucratic reform is an obligation that must be carried out by the government, including the regional government, so that what is being targeted is world-class bureaucracy that can run from the central government to the areas as a whole scheme. Malang City Government, as one of the regional governments in Indonesia, is running a bureaucratic reform program, which in its implementation there is an integrity zone development program regulated in Malang Mayor Regulation Number 20 of 2015 concerning Road Map of Malang City Government Bureaucratic Reform for 2015-2019.

Based on the results of previous research and studies, the implementation of the program in several regions has experienced many problems including the lack of awareness and willingness of local government to succeed the bureaucratic reform program, for this reason the program could not be applied successfully and effectively, and there was also a bureaucratic mindset which makes the integrity zone development program only a formality. This problem is shown through the lack of government programs, activities that promote bureaucratic reform, the emergence of conflicting views, and lack of trust in bureaucracy caused by the absence of a response to people's desires so that the administration can adjust to the times. Society will no longer accept a bureaucracy that works slowly, rigidly and methodologically. At this moment, civilization requires a quick, effective, and secure service that has entered an era that is so dynamic and demands that everything goes rapidly and accurately ([Nurbarani 2009](#)).

LITERATURE REVIEW

Research is the result of the findings of a problem that develops then examined based on existing theories and immersed in-depth so that it produces a proper understanding following the times. In this study, the researcher took the title of the research, namely the Implementation of the Integrity Zone Development Program towards a Corruption-Free Region and a Clean Bureaucratic Region to Serve (Study at the Malang Regional Tax Service Agency). In case viewed from previous studies which also discussed the issue of integrity zone development programs, researchers found that the primary factors of this research began when many problems existed in the bureaucracy, such as the flare of acts of corruption, collusion, and nepotism, public services that were unsuitable accordance to the operational standards to the quality of the apparatus with minimal capacity. These things are undoubtedly incompatible with the development of a dynamic era, especially in 2024, the hope of Indonesian bureaucracy, which is world-class bureaucracy, where world-class administration is a bureaucracy whose apparatus has a professional and integrity attitude, controls information technology and foreign languages, has a hospitality spirit and entrepreneurship also networking skills in facing the challenges of the times.

In the implementation in various regions, this program seems to have been implemented in almost every work unit or local government organization, but in practice, there are still obstacles encountered, one of which occurs in the Metro City One-Stop Service. Metro City's One-Stop Integrated Services experienced obstacles where regulations were changed continuously from the middle level and the lack of available budgets. Management and budget are two of the essential objects in terms of implementing bureaucratic reform, especially related to the integrity zone development program. Regulation is a legal basis that must be owned by every work unit or local government organization, which is legal protection to running the program. Likewise, it is also related to the budget, when the budget is small, the changes will also adjust to the existing budget. As an example, in improving technology-based public services, there needs to be a renewal in the field of technology as well as renewal of computer devices, and it certainly requires a not small budget ([Rahmawati 2017](#)).

The work units or local government organizations that have succeeded in carrying out the process of implementing the integrity zone development program are Kardinah Regional General Hospital, Tegal City. Where the implementation process is has fulfilled all integrity zone indicators. This is indicated by the establishment of an integrity zone development team by a work unit that has the task of preparing and running the program, carrying out relevant activities in its development efforts by conducting program socialization to the staff, data or employee information systems that have been carried out through e-government to absorb aspirations and complaints about services received by the community ([Caesaringsi, Harsasto et al. 2017](#)).

Two strategies can be done related to the existing problems: first, by using a comprehensive plan. A holistic approach is a method or pattern used by central managerial institutions in controlling several areas of coverage, such as personnel, budget, and organization. Second, by conducting an incremental strategy. An additional plan is an approach that sees that administrative reform is carried out in stages and as sequential chains. This is because reformation is a process.

Implementation is a critical stage, where the success of a policy can be determined from the success or failure of the application. The success of policy implementation can be determined through many factors, and each of these factors is interconnected with one another. There are many models used in analyzing a policy implementation, one of which is the George C. Edward III Model.

Edwards III policy implementation model suggests that in the study approach to policy implementation, the abstract question starts from how the pre-conditions for the success of public policy and second is what are the main obstacles to the success of public policy (George 1980). In answering this critical question, four primary factors must be present in the policy implementation process, including communication factors, resource factors, implementing attitude factors, and bureaucratic structure factors (Tahir 2014).

The communication factor has a vital role as a reference made by policy implementers so that they know correctly what will be carried out. Besides that, communication can also play a role as an order from superiors to the policy implementor so that in its application, it does not come out of what has been its stipulation. Thus communication between stakeholders must be clear, and implementation must be consistent. Unclear communication can cause the implementor to misinterpret a policy as an authority, which will ultimately have an impact on inconsistencies in implementing a system or program and can confuse the actors involved in it.

Resource factor is one of the critical factors that must exist in implementing policy, because no matter how bright and consistent a rule or rule is, if the actors responsible for implementing the plan are less effective in doing their work, then it is inevitable if policy implementation will also be less effective. The resources referred to in this case are the capacity of the organization and the people involved in it, the quality and amount, the authority possessed, and the culture of the organization.

The attitude of the executor is the next important factor in terms of the approach regarding the study of public policy implementation. If the implementation of the policy is expected to take place effectively, the implementers of the system not only know what to do and have excellent capabilities in implementing it, but they must also have a strong desire to implement the policy.

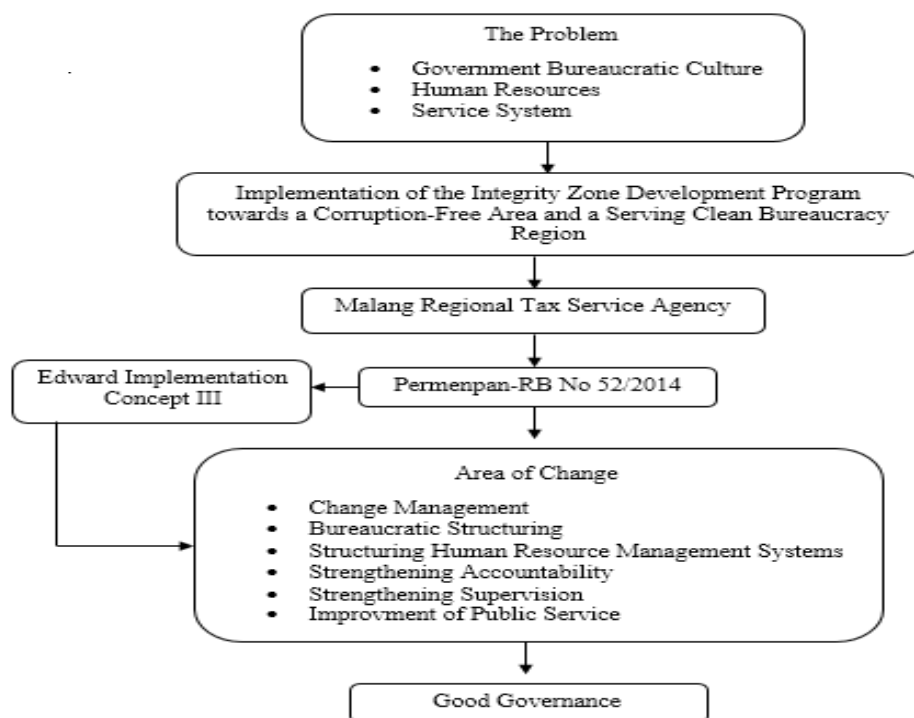
Although communication between the actors of the implementor has been carried out and the resources in implementing the policy are sufficient, and the implementers already know what needs to be done, it seems that the bureaucratic structure still hampers the implementation of the system. As a policy administrator, the bureaucracy establishes standard operating procedures in carrying out public policies. However, the standards set in terms of carrying out public policies do not function properly, so the rules set become an obstacle in carrying out a policy implementation.

METHODS

The research method used is descriptive qualitative. The technique of collecting data through observation, interviews, and documentation. The theory used in this study is the theory of policy implementation of the Edwards III model, which consists of communication factors, implementing factors, human resource factors, and bureaucratic structure factors. The results of the study found that the program

had been implemented in the Malang City Regional Tax Service Agency (Tahir 2014). The obstacles faced are in the bureaucratic culture, human resources, and public service systems that apply. The researchers' suggestion is there is a need for further innovation and periodic supervision of agencies so that the implementation of the program has good results for the implementation of bureaucratic reform, especially in Malang City.

RESULTS AND DISCUSSION



The mindset above, in terms of the problems that occur within the Indonesian bureaucratic system. These problems can be seen from the bureaucratic culture that has not been as expected; human resources that have not had the capacity; the public service system is still not right. Referring to the existing problems, the contents of this journal are the implementation of the integrity zone development program towards a corruption-free area and a clean bureaucracy that serves and analyzes it through the concept of application of Edwards III.

The researcher took a study at the Malang City Regional Tax Service Agency because the local government organization is one of the pilot projects in the integrity zone development program in Malang. This research is seen from the existing regulations, namely the Minister of State Apparatus Empowerment and Bureaucratic Reform Republic of Indonesia Number 52 of 2014, which includes guidelines in the announcement of the construction of the integrity zone and six areas of change that will be carried out by the research. As for the purpose of the integrity zone development program is the realization of good governance, which hopes to realize a clean government bureaucracy that is clean and free of corruption, collusion and nepotism as well as an increase in public sector services.

1. Implementation of the Zone Development Program in the Malang Regional Tax Service Agency as a Form of Application of the Concept of Good Governance.

The implementation of the integrity zone development program continues to the present in various government agencies, both those in the central government (ministries and high state institutions) and regional

governments (provincial and district or city governments). In the Edwards III implementation model concept the weak city government is the executing factor in this program, because the weak city government has a vision of "making the city poor as a dignified city" and in that vision has a mission that the poor city must be clean bureaucratic and have concrete steps in implementing the task.

This can be seen from the efforts of the Malang City government, which up to now has made its seven bureaucratic structures a pilot project in the integrity zone development program that began in 2015 and is expected to become a pilot project for other local government organizations in Malang. As for the targets and indicators that will be achieved by the Malang City government in its bureaucratic reform road map within the next five years will be divided into the focus of change and will be the priority of reform in the bureaucratic structure, namely bureaucratic management.

Table 1: Integrity Zone Development Program Objectives and Indicators

| Target | Indicator | Target | | | | |
|---|--|------------------|------|------|------|-------|
| | | 2015 | 2016 | 2017 | 2018 | 2019 |
| Improve regional government organizations designated as ZI towards WBK/WBBM | The number of local government organizations designated as ZI towards WBK/WBBM | 7 | 8 | 9 | 10 | 11 |
| | | Local Government | | | | |
| Improved quality of local government services | The level of community satisfaction with local government services | 80 % | 85 % | 90 % | 95 % | 100 % |

Source: Road Map Bureaucratic Reform Malang City 2015-2019

From the table above, we can conclude that the Malang City government in implementing the integrity zone development program is already severe enough, this is indicated by the increasing number of bureaucratic structures in local government organizations that will be used as pilot projects and improve the quality standard of public services every year. In 2015 alone, there were seven local government organizations that were used as pilot projects in which the seven agencies as implementing attitudes were the regional tax service agency, the population, and civil registration, the one-stop integrated investment, and service agency, the local staffing agency, the transportation service, the education office, and one sub-district namely the klojen sub-district.

Of the seven government agencies in the bureaucratic structure in Malang City government, in this study the researcher focused on the implementation of the integrity zone development program which is in the local tax service agency, because for researchers the agency is an agency that is required to implement this program due to the main tasks and its function is quite central in collecting and managing local taxes from taxpayers, so that the problems contained in the bureaucracy such as corruption, collusion, and nepotism and

public services are still far from expectations do not occur and the whole community can enjoy development derived from taxable income.

a. Communication between Executors in Implementing the Integrity Zone Development Program

Before entering the process of implementing the integrity zone development program, the Malang Regional Tax Service Agency first conducted a communication process with the Ministry of State Apparatus Empowerment and Bureaucratic Reform as the National Assessment Team assisted by the Malang City Government as a facilitator. This is done so the National Assessment Team can register and can then schedule field verification. After communicating with the National Assessment Team, represented by the Ministry of State Apparatus Empowerment and Bureaucratic Reform. The next stage is the socialization stage. This stage held in the internal environment of the agency, where each employee is given a direction by the head of the agency related to the program to be implemented so that employees understand what an integrity zone development program. The socialization phase held at the Malang Regional Tax Service Office, which at the same time reinforced the commitment of employees to eradicate corruption and improve services in the public sector, as the researchers got from the results of the interview with the head of the sub-program section of the regional tax service agency:

"This socialization stage is intended so that every employee understands and understands what needs to be done if the program is run. Every day is always well communicated, both through the direction of each apple or through props available in the agency".

Another phase of socialization that has been built by the leadership of the regional tax service is the creation of an integrity zone gate located in front of the office entrance that aims to remind employees and taxpayers.

b. The signing of the Integrity Pact by All Human Resources in the Malang Regional Tax Service Agency

After the communication phase that has been carried out by the Malang City Regional Tax Service Agency to all stakeholders, the next step is the signing of an integrity pact signed by the leadership and officials of the agency. The integrity pact itself is a statement or promise to oneself regarding commitments in carrying out tasks, functions, responsibilities, authorities, and roles following the laws and regulations and the ability not to commit corruption, collusion, and nepotism.

"At this stage, all employees sign an integrity pact that hopes, from the communication process that has been carried out between leaders and employees, can be implemented as a whole, as well as affirming the commitment of employees in carrying out the program."

PT Global Media Solution, as the consultant who was entrusted with this stage, also accommodated the step of signing the integrity pact. Furthermore, at this stage a seminar held for employees as a form of effort in improving human resources and educating employees in terms of improving public sector services and understanding the practices of corruption, collusion, and nepotism. The seminar entitled "Building a corruption-free Area in the Context of Realizing Clean and Serving Bureaucratic Areas" was devoted to building this integrity zone program, and also presenting speakers, namely Drs. Agung Pramono, M.Sc, who also serves as a professional consultant.

When presenting the material, the speaker emphasized that it would not be easy for the Regional Government to choose a Regional Government Organization to be used as a pilot project. This is because there are classifications and indicators that very diverse in it so that it needs to be very careful if the Regional Government Organization will be used as a pilot project, especially concerning increasing human resource

capacity. The Regional Tax Service Agency itself seems to have been very prepared in terms of the development process, as evidenced by the many innovations that exist and their commitments that have existed since they were still called the Regional Revenue Service.

c. Announcement of the Integrity Zone Development Program in the Regional Tax Service Board of Malang City

The publication of the integrity zone development program is the final stage before the integrity zone development process consists of six areas of change and involves the attitudes of each implementing actor as well as efforts in building a bureaucratic structure that reflects the application of good governance. At the stage of the process, it is carried out first by the internal assessment team namely the Inspectorate of Malang City and subsequently carried out by the national assessment team consisting of a team appointed from the Ministry of Administrative and Bureaucracy Reform, the Ombudsman team of the Republic Indonesia, the Corruption Eradication Commission team and team originating from the Consultant who assesses the public service system to the community. At this stage, the Malang City Regional Tax Service board was declared ready to build an integrity zone program, especially in the bureaucratic structure that was being strengthened. Thus, it is necessary to make an announcement to the public by holding the event openly so that the public needs to know the implementation process that is in the bureaucratic structure in the Regional Tax Service Board of Malang. This is following the presentation delivered by the head of the regional tax service sub-division:

"The announcement process carried out by the local municipal tax service agency of Malang City was carried out openly and witnessed by the public. At the time, there was the mayor of Malang and from the ranks of Malang city government, the Ministry of State Apparatus Empowerment and Bureaucratic Reform, the Ombudsman Republic of Indonesia, and also we invited from representatives of universities".

The announcement of the integrity zone development process carried out by the Regional Tax Service Agency begins with the reading of the decision that the city government of Malang is making the local government organization a pilot project in one of the regional government organizations in the city of Malang. Subsequently, the submission of the integrity zone development program by one of the representatives of the Ministry of Administrative and Bureaucracy Reform as a policymaker. The event that was held at the Atria Hotel in Malang on April 25, 2015, presented Didid Noordiatmoko as Deputy Assistant of Bureaucratic Reform Policy Formulation, Apparatus Accountability, and Supervision, the Ministry of Administrative and the Bureaucratic Reform of the Republic Indonesia, Representative of the Ombudsman of the Republic Indonesia, Rector of the University of Brawijaya, Malang Mayor and a levels of Malang City Government and at the same time Malang City Tax Service Board.

2. Constraints in the Implementation of the Integrity Zone Development Program at the Malang Regional Tax Service Agency Government Bureaucracy Culture

The culture of government bureaucracy is a situation that is almost found in every administration, not least in the Regional Government Organizations in the Regional Government. The Regional Tax Service Agency in carrying out the integrity zone development program is also inseparable from bureaucracy cultural problems. This is indicated by the existence of patterns and behavior of employees who are underperforming and influence the bureaucratic culture in it. One of them is related to service to the community. In this case, the taxpayers are given by the recipient officer or frontline. When the verification is carried out by the National Assessment Team from the consultant who has been appointed by the Ministry of Administrative

Reform and Bureaucratic Reform, it turned out that there were problems related to services provided by frontliners who were not serving the community at the time, so when the Regional Tax Service Agency obtained the final results, the agency has not been able to get the title of Clean Serving Bureaucracy and until now has only received the title of corruption-free Region from the Ministry of Administrative Reform and Bureaucratic Reform.

Of course, this is very different from the services provided by frontliners in private institutions. Private institutions usually make the frontline as an image or brand image that can represent the agency. Frontliners always look excellent, neat and more serving, because most private agencies implement results-oriented performance. Of course, this must be achieved by the government bureaucracy, especially the budget spent to finance the administration that comes from public funds collected through taxes.

b. Human Resources

Human resources in the government bureaucracy system play a significant role in its implementation. This happens because human resources are implementing actors and drivers of the government bureaucratic system. However, in the government bureaucracy system in Indonesia, existing human resources still do not have sufficient competency. This is demonstrated through the lack of skills and work ethics that are not yet adequate, even if considering the conditions that occur at this time, changes in the order of life run so dynamic. Many organizations, whether public organizations or private organizations have developed their organization's management into a technology-based system, but the skills possessed by human resources have not matched this.

Many examples of cases can be taken, one of which is in the Regional Tax Service Agency. In these institutions, there are still human resources who do not have sufficient skills, one of which is skills in terms of applying technology and generally occurs in honorary employees. Of course, this will hinder the process of the performance of the agency. So the problems that arise in the government bureaucracy system are still limited to the lack of human resource skills. There is a need for a regulating system related to this matter, and if seen most cases that occur at the level of honorary employees actually can be overcome by the agency, because temporary employees owned by government agencies are assisted workers who are not bound and can develop skills again, even though their position as honorary employees will undoubtedly increase the productivity of the Regional Tax Service Agency.

c. Public Service System

The problem in the civil service system at the Malang City Regional Tax Service Agency is that there is still a low commitment of employees in providing services and information technology-based community service systems that have not been updated every day. This often happens in the government bureaucratic system. The Regional Tax Service Agency, which is currently building an integrity zone development program, has experienced similar conditions, as evidenced by the predicate that it still has not yet reached the word of Clean Serving Bureaucracy. Of course, this will be a severe problem if it is not quickly overcome. There are two indicators that are the main problems in the Regional Tax Service Agency, first, namely the absence of a system of rewards and sanctions for service providers and compensation for taxpayers who receive services if the services provided are not in accordance with service standards, second, that is still partially small integrated service facilities and information technology contributed to the public are even not updated every day.

Public service systems that are integrated with each other and information technology that is updated every day are the basic factors that must be owned by every government agency, this is because the rapid development of technology will certainly make it easier in terms of service to the community, so that every

government agency must implement and not left behind with private agencies

CONCLUSION

In this study, the researcher can conclude that the Implementation of the Integrity Zone Development Program Towards Corruption-Free Areas and Clean Serving Bureaucracy Areas in Malang Regional Tax Service Agency has been running in accordance with existing regulations namely Minister of Administrative Reform and Bureaucratic Reform Number 52 of 2014 and also Malang Mayor Regulation Number 20 of 2015, which started from the announcement process until the process of building six areas of change which had also been verified field by the Internal Assessment Team namely the Malang City Inspectorate and the National Assessment Team, namely the Ministry of Administrative Reform and Bureaucratic Reform, so that the Malang City Regional Tax Service Agency gets the title of integrity zone and also confirms the spirit of bureaucratic reform among Malang City Government agencies which are used as pilot projects.

In its implementation, the Malang City Regional Tax Service Agency has been running this program since 2015, starting with the signing of an integrity pact by all employees accommodated by PT Global Media Solution until the announcement of the integrity zone development program. At this stage, it begins with the signing of the charter of the decision of the integrity zone development by the Mayor of Malang and the ranks of the Malang City Government. At the time of signing, there were also parties from the Ombudsman of the Republic of Indonesia and the representatives from Universities, namely Universitas Brawijaya.

After the announcement stage, the next step is the stage of building an integrity zone. In this stage, there are six areas of change, including change management, management arrangements, structuring the human resource management system, strengthening performance accountability, strengthening supervision to enhancing the quality of public services. At this stage, the Malang Regional Tax Service Agency has succeeded in building six existing change areas. As an example, in developing change management, the Malang Regional Tax Service Agency already has a team tasked with carrying out an integrity zone development program and has a letter of assignment. The second example, in terms of management arrangements, where there is a policy that requires taxpayers to pay their taxes through bank transfers. This certainly makes it easier for taxpayers to pay their taxes and can also eliminate the tax broker practices that had previously occurred.

However, in the results issued by the Ministry of Administrative Reform and Bureaucratic Reform to the Malang Regional Tax Service Agency, the agency is still predicated on a Corruption-Free Area because of the implemented verification by a team of consultants appointed by the Ministry of Administrative Reform and Bureaucratic reform was found by one service employee who did not provide excellent service. Thus the process of implementing the integrity zone development program must be indeed carried out and there needs to be concrete efforts from all parties, especially the regional heads who in this case are the drivers of the program, for example the Mayor of Tegal who in his leadership used the type of democratic leadership and followed the times so that the old bureaucratic system had also been developed into a modern and technology-based bureaucratic system and could eventually increase regional income while advancing the growth of Tegal City.

In this study, the relevant researchers suggestions Implementation of the Integrity Zone Development Program Towards Corruption-Free Areas and Clean Serving Bureaucracy Areas in Malang Regional Tax Service Agency, is a follow:

1. A document is needed that explains in detail the stages of the implementation of the integrity zone development program so that it can be a lesson for other agencies that are implementing this program;
2. Malang City Government as the parent of existing government agencies must be genuinely committed

- to the program so that no more government agencies are forced or forced to abort obligations;
3. Other innovations related to the service system are needed so that the goals of the bureaucratic reform can be achieved quickly;
 4. It is necessary to have regular monitoring carried out by the local tax service body for each employee serving the community so that the excellent service provided can be realized.

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