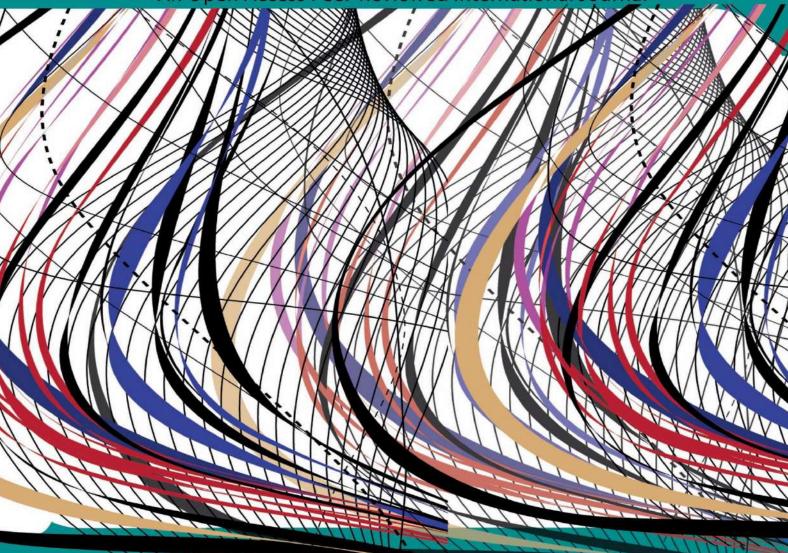
International Journal of Advanced Engineering, Management and Science

Journal CrossRef DOI: 10.22161/ijaems

(IJAEMS)

An Open Access Peer-Reviewed International Journal



Vol-6, Issue-10 | Oct, 2020

Issue DOI: 10.22161/ijaems.610



International Journal of Advanced Engineering, **Management and Science** (IJAEMS)

(ISSN: 2454-1311)

DOI: 10.22161/ijaems

Vol-6, Issue-10 Oct, 2020

Editor in Chief

Chief Executive Editor

Dr. Dinh Tran Ngoc Huy

Dr. S. Suman Rajest

Copyright © 2020 International Journal of Advanced Engineering, Management and Science

Publisher

Infogain Publication

Email: ijaems.editor@gmail.com; editor@ijaems.com

Web: www.ijaems.com

FOREWORD

I am pleased to put into the hands of readers Volume-6; Issue-10: Oct, 2020 of "International Journal

of Advanced Engineering, Management and Science (IJAEMS) (ISSN: 2354-1311)", an international

journal which publishes peer reviewed quality research papers on a wide variety of topics related to

Science, Technology, Management and Humanities. Looking to the keen interest shown by the authors

and readers, the editorial board has decided to release print issue also, but this decision the journal issue

will be available in various library also in print and online version. This will motivate authors for quick

publication of their research papers. Even with these changes our objective remains the same, that is, to

encourage young researchers and academicians to think innovatively and share their research findings

with others for the betterment of mankind. This journal has DOI (Digital Object Identifier) also, this will

improve citation of research papers.

I thank all the authors of the research papers for contributing their scholarly articles. Despite many

challenges, the entire editorial board has worked tirelessly and helped me to bring out this issue of the

journal well in time. They all deserve my heartfelt thanks.

Finally, I hope the readers will make good use of this valuable research material and continue to

contribute their research finding for publication in this journal. Constructive comments and suggestions

from our readers are welcome for further improvement of the quality and usefulness of the journal.

With warm regards.

Dr. Dinh Tran Ngoc Huy

Editor-in-Chief

Date: Nov, 2020

iii

Editorial Board/ Reviewer Board

Dr. Zafer Omer Ozdemir

Energy Systems Engineering Kırklareli, Kirklareli University, Turkey

Dr. H.Saremi

Vice- chancellor For Adminstrative & Finance Affairs, Islamic Azad university of Iran, Quchan branch, Quchan-Iran

Dr. Ahmed Kadhim Hussein

Department of Mechanical Engineering, College of Engineering, University of Babylon, Republic of Iraq

Mohammad Reza Kabaranzad Ghadim

Associated Prof., Department of Management, Industrial Management, Central Tehran Branch, Islamic Azad University, Tehran, Iran

Prof. Ramel D. Tomaquin

Prof. 6 in the College of Business and Management, Surigao del Sur State University (SDSSU), Tandag City ,Surigao Del Sur, Philippines

Dr. Ram Karan Singh

BE.(Civil Engineering), M.Tech.(Hydraulics Engineering), PhD(Hydraulics & Water Resources Engineering),BITS-Pilani, Professor, Department of Civil Engineering,King Khalid University, Saudi Arabia.

Dr. Asheesh Kumar Shah

IIM Calcutta, Wharton School of Business, DAVV INDORE, SGSITS, Indore

Country Head at CrafSOL Technology Pvt.Ltd, Country Coordinator at French Embassy, Project Coordinator at IIT Delhi, INDIA

Dr. Ebrahim Nohani

Ph.D.(hydraulic Structures), Department of hydraulic Structures, Islamic Azad University, Dezful, IRAN.

Dr.Dinh Tran Ngoc Huy

Specialization Banking and Finance, Professor, Department Banking and Finance, Viet Nam

Dr. Shuai Li

Computer Science and Engineering, University of Cambridge, England, Great Britain

Dr. Ahmadad Nabih ZakiRashed

Specialization Optical Communication System, Professor, Department of Electronic Engineering, Menoufia University

Dr.Alok Kumar Bharadwaj

BE(AMU), ME(IIT, Roorkee), Ph.D (AMU), Professor, Department of Electrical Engineering, INDIA

Dr. M. Kannan

Specialization in Software Engineering and Data mining, Ph.D, Professor, Computer Science, SCSVMV University, Kanchipuram, India

Dr.Sambit Kumar Mishra

Specialization Database Management Systems, BE, ME, Ph.D, Professor, Computer Science Engineering Gandhi Institute for Education and Technology, Baniatangi, Khordha, India

Dr. M. Venkata Ramana

Specialization in Nano Crystal Technology, Ph.D, Professor, Physics, Andhara Pradesh, INDIA

Dr.Swapnesh Taterh

Ph.d with Specialization in Information System Security, Associate Professor, Department of Computer Science Engineering Amity University, INDIA

Dr. Rabindra Kayastha

Associate Professor, Department of Natural Sciences, School of Science, Kathmandu University, Nepal

Amir Azizi

Assistant Professor, Department of Industrial Engineering, Science and Research Branch-Islamic Azad University, Tehran, Iran

Dr. A. Heidari

Faculty of Chemistry, California South University (CSU), Irvine, California, USA

DR. C. M. Velu

Prof. & HOD, CSE, Datta Kala Group of Institutions, Pune, India

Dr. Sameh El-Sayed Mohamed Yehia

Assistant Professor, Civil Engineering (Structural), Higher Institute of Engineering -El-Shorouk Academy, Cairo, Egypt

Dr. Hou, Cheng-I

Specialization in Software Engineering, Artificial Intelligence, Wisdom Tourism, Leisure Agriculture and Farm Planning, Associate Professor, Department of Tourism and MICE, Chung Hua University, Hsinchu Taiwan

Branga Adrian Nicolae

Associate Professor, Teaching and research work in Numerical Analysis, Approximation Theory and Spline Functions, Lucian Blaga University of Sibiu, Romania

Dr. Amit Rathi

Department of ECE, SEEC, Manipal University Jaipur, Rajasthan, India

Dr. Elsanosy M. Elamin

Dept. of Electrical Engineering, Faculty of Engineering. University of Kordofan, P.O. Box: 160, Elobeid, Sudan

Dr. Subhaschandra Gulabrai Desai

Professor, Computer Engineering, SAL Institute of Technology and Engineering Research, Ahmedabad, Gujarat, India

Dr. Manjunatha Reddy H S

Prof & Head-ECE, Global Academy of Technology, Raja Rajeshwari Nagar, Bangalore, India

Herlandí de Souza Andrade

Centro Estadual de Educação Tecnológica Paula Souza, Faculdade de Tecnologia de Guaratinguetá Av. Prof. João Rodrigues Alckmin, 1501 Jardim Esperança - Guaratinguetá 12517475, SP – Brazil

Dr. Eman Yaser Daraghmi

Assistant Professor, Ptuk, Tulkarm, Palestine (Teaching Artificial intelligence, mobile computing, advanced programming language (JAVA), Advanced topics in database management systems, parallel computing, and linear algebra)

Ali İhsan KAYA

Head of Department, Burdur Mehmet Akif Ersoy University, Technical Sciences Vocational School Department of Design, Turkey

Professor Jacinta A.Opara

Professor and Director, Centre for Health and Environmental Studies, University of Maiduguri, P. M.B 1069, Maiduguri-Nigeria

Siamak Hoseinzadeh

Ph.D. in Energy Conversion Engineering

Lecturer & Project Supervisor of University, Level 3/3, Islamic Azad University West Tehran Branch, Tehran, Iran

Vol-6, Issue-10, Oct, 2020 (DOI: 10.22161/ijaems.610)

Sr No.	Title with Article detail
1	The Complexity of Realizing Good Governance in Public Services
	Dwi Indah Yuliani Solihin, Arifin Tahir, Yanti Aneta, Juriko Abdussamad
	DOI: 10.22161/ijaems.610.1
	Page No: 445-450
2	Common Problems Encountered by Selected Cooperatives in Cabanatuan City: Basis for Intervention Formulation
	Mercy V. Torres
	DOI: 10.22161/ijaems.610.2
	Page No: 451-453
3	Human constituents: Holistic approach for diagnosis of COVID-19
	D. S. Kalana Mendis
	DOI: 10.22161/ijaems.610.3
	Page No: 454-455

The Complexity of Realizing Good Governance in Public Services

Dwi Indah Yuliani Solihin, Arifin Tahir, Yanti Aneta, Juriko Abdussamad

Public Administration, Gorontalo State University, Indonesia

Abstract— This particular article aims to analyze and describe: the complexity of realizing good governance in public services. The research method used is the qualitative method. The data analysis in the qualitative research uses an interactive model comprising three analysis components which are: 1) Data reduction, 2) Data presentation, and 3) Data verification and conclusion drawing. The findings indicate that punctuality in service delivery is affected by apparatuses' physiological (physical and mental) abilities. Physiological abilities can be measured through 1) Attitudes. The success in service delivery rests on all people engaged inservice delivery. Either directly or indirectly, the image of Samsat Gorontalo will be depicted by its service delivery. Taxpayers will judge by the first impression when communicating with the people engaged in service delivery and 2) Attention. When delivering services, staff should consistently pay attention to and understand what is expected by taxpayers. If the public hasy shown enthusiasm in paying taxes, Samsat staff should make the required action immediately to respond to the public enthusiasm.

Keywords—Public Service, Realizing Good Governance, Punctual Service Delivery.

I INTRODUCTION

1.1. Background

As an executor of governance, the government apparatuses contribute to quality public service delivery and the realization of good governance. The government should manage and equip its apparatuses as human resources and hence delivers quality public services. Technology development, through which the government can use an application which manages human resources, allows it to organize its human resources easily. As a result, all management processes, starting from employee registration, mutation, attendance, and payroll, can be more effectively and efficiently managed.

As mentioned earlier, good governance was used by corporates and convened due to the demand for a concept with which people can build a control system which is relevant to their corporates and professional management. Five major principles in corporate governance are transparency, accountability, fairness, responsibility, and responsiveness (Nugroho, 2014:216).

One of the standards for successful public service delivery in Samsat is punctuality. Taxpayers will be satisfied when the public service delivery in Samsat is effective and efficient. Punctuality in delivering services will impact the cost measurement. The more efficient service delivery is, the lower the cost spent. Therefore, punctuality measurement becomes pivotal if properly conducted. Several cases regarding human resources cannot be directly identified using cost analysis. Effectiveness is a subject leading to productivity and efficiency. To measure the effectiveness of a function, we need a measurement related to time, quality, and quantity.

[Vol-6, Issue-10, Oct-2020]

ISSN: 2454-1311

Customer satisfaction is strongly connected to a quality service delivery, as argued by Tjiptono (1996:56) that quality breeds a strong linkage to customer satisfaction. Also, Tjiptono (2012:147) clarifies that customers feel satisfied after identifying an equal comparison between a perceived performance or pay-off of service and their expectation. Any customer desires for satisfaction when receiving a service. According to Ratminto and Atik (2005:28), the standard for successful service delivery is customer satisfaction which is determined by punctuality. Customer satisfaction is when customers elicit the services they need and expect. Referring to the arguments aforementioned, we come to the conclusion that a quality service delivery requires a totality of service delivery concept which covers all service delivery aspects, and that the standard for a quality service delivery is customer satisfaction.

Samsat stands for Sistem Administrasi Manunggal Satu Atap (One-stop Administrative System). This institution constitutes a public service unit which arranges the registration and identification of motor vehicles, payment of motor vehicle tax, a transfer fee of motor vehicle ownership, and payment of SWDKLL (Sumbangan Wajib Dana Kecelakaan Lalu Lintas, the Compulsory Contributions from Vehicle Owners to Cover the Victims of Traffic Accidents). The services are managed in an integrated and coordinated manner. Implementing the manner, Samsat manages all activities by the means of an integrated application which can organize computation, procedures and mechanisms, working groups, and information and communication systems. Implementing its tasks, Samsat is under the Joint Instruction of the Ministry of Defense, the Ministry of Home Affairs, and the Ministry of Finance No. 6/IMK/0.14/1999 on Samsat Implementation. Not an asset of a certain institution, Samsat is the state asset and consists of three executors that are Polri, Dispenda, and PT

The One-stop Administrative Office of Samsat is established to smoothen and speed up its public service delivery whose activities are done in one building. Three institutions, with different authorities and functions, work in the building together. The institutions are the Indonesian National Police responsible for traffic affairs, Local Financial Management Subunit engaging in tax collection, and Jasa Raharja Insurance Service which is authorized to manage the collection of compulsory contributions from vehicle owners to cover the victims of traffic accidents (Perpres No. 5/2015).

(Persero) Jasa Raharja.

Based on our preliminary observation regarding the public service delivery in Samsat of Gorontalo, its tax collection is still poor. We underlie the evidence by the level of community awareness of and participation in the payment of motor vehicle tax. Besides, poor socialization conducted by Samsat brings about ignorance between communities to pay taxes, resulting in futility in achieving targets which have been determined by Samsat of Gorontalo. Furthermore, the police and Samsat should perform active raids and thus give deterrence effects to the community who makes late tax payment. In addition, Samsat of Gorontalo should optimize its tax service delivery by delivering professional, quality, transparent, effective, and efficient tax services. Running a public service delivery should be accompanied by an optimal improvement, ensuring effective public service delivery and responding to the challenges regarding professional public service delivery.

Based on the data we manage to collect, in 2014, Samsat of Gorontalo set the target tax revenue by IDR61,547,326,440.00 (sixty-one billion five hundred and forty-seven million three hundred and twenty-six thousand four hundred and forty Rupiahs). Meanwhile, the actual tax revenue was IDR58,329,358,027.00 (fifty-eight billion three hundred and twenty-nine million three hundred and fifty-eight thousand twenty-seven Rupiahs). achievement, which was 94.77%, did not reach the target. target tax revenue in 2015 IDR68,215,209,120.00 (sixty-eight billion two hundred and fifteen million two hundred and nine thousand one hundred and twenty Rupiahs). Moreover, the actual tax revenue in 2015 was IDR54,469,664,993.00 (fifty-four billion four hundred and sixty-nine million sixty hundred and sixty-four thousand nine hundred and ninety-three Rupiahs). The achievement, which was only 79.85%, did not reach the target (data source: The Financial Agency of Gorontalo, 2018).

[Vol-6, Issue-10, Oct-2020]

ISSN: 2454-1311

Concerning the achievements, the service provider should fulfill the needs of public service users, generating customer satisfaction. An understanding of quality service delivery is thus required. If the public service delivery in Samsat of Gorontalo is acceptable or meets public expectation, the quality of the public service delivery is good and satisfying. If the public service delivery exceeds beyond customers' expectation, the quality of the public service delivery does not meet the expectation, the quality of the public service delivery is poor. Therefore, whether public service delivery is good or poor builds upon how a service provider delivers a service which meets public expectations.

1.2. Research Objectives

In response to the phenomena previously confirmed, this article aims to analyze and describe the complexity of realizing good governance in public service delivery.

II RESEARCH METHODS

The research method used is the qualitative method. The data analysis used in qualitative research is an interactive model consisting of three analysis components which are: 1) data reduction, 2) data presentation, and 3) data verification and conclusion drawing (Miles and Huberman, 1992).

The key informants of this research are: 1) the head of UPTD Samsat of Gorontalo as the technical

director who manages the public service delivery in Samsat, 2) the head of Jasa Raharja and the staff, 3) Dirlantas Polda Gorontalo and the staff, 4) the Financial Agency of Gorontalo and the staff, and 5) taxpayers as service users.

III RESEARCH FINDINGS AND DISCUSSION

Punctuality is considered the expected level of excellence in terms of public service delivery. Service quality is not determined by the service providers but the customers (service users). Customers are those who consume and assess the services delivered so their perceptions determine service quality.

The government, fundamentally, is the public service provider. It is not obliged to deliver services to itself but to the public. Besides, the government should create a condition in which any community member can develop their abilities and creativity for the sake of joint objectives. Considering the obligation, the public bureaucracy must be responsible for delivering public services in a good and professional manner. Public service delivery is the activity of delivering services needed by people or a community in accordance with the regulation and procedures determined.

If the services in Samsat of Gorontalo meet public expectations, the quality of the services is considered good and satisfying. If the public service delivery exceeds beyond customers' expectation, the quality of the public service delivery is considered ideal. On the contrary, if the public service delivery does not meet the expectation, the quality of the public service delivery is poor. Therefore, whether public service delivery is good or poor rests on how a service provider delivers a service which meets public expectation.

We assume that the punctuality of the service delivery in Samsat of Gorontalo is more efficient, considering the advanced information and communication technology. Likewise, punctuality is a pivotal aspect ofservice delivery. If employees are able to deliver good service consistently, the community can feel satisfied.

One of the standards for successful public service delivery in Samsat is punctuality. Taxpayers will be satisfied when the effectiveness and efficiency of public service delivery are realized by Samsat. Delayed service delivery will impact cost measurement. The more efficient the service is, the more the cost can be saved. Punctuality is one of the pivotal aspects if used properly. Several cases regarding human resources indicate that there is no engagement with cost analyses made. Effectiveness is an

aspect which leads to productivity and efficiency. To measure the effectiveness of a function, we require measurement of time, quality, and quantity.

[Vol-6, Issue-10, Oct-2020]

ISSN: 2454-1311

Based on our interview with one of the research respondents or taxpayers, the service delivery procedure in Samsat is good and follows the Standard Operating Procedures (SOP) used. There are four counters to where taxpayers should go to finish the process. However, they suggest Samsat add two or three more counters. This aims to make a tax payment service delivery more efficient. In this practical era, the community is spoiled by technology, such as the Internet and mobile phones. Today, we can order anything using the Gojek or Grab application. Considering the efficiency, taxpayers expect to pay taxes using a similar application. However, the method is not easy to implement as more intense socialization should be given to the community. Besides, among the motor vehicle drivers, there must be those with not-updated technology and thus they will find difficulties in making an application-based tax payment. Despite the challenges, public service delivery should constantly innovations to respond to era advancement.

Furthermore, another informant also reveals that Drive-Thru service delivery is punctual. The Drive-Thru service delivery program is one of the preeminent services regarding motor vehicle tax payment given by the joint office of Samsat of Gorontalo. The program is designed to provide efficiency for taxpayers when they are paying their motor vehicle taxes. Therefore, taxpayers expect punctuality in this program. The standard service delivery time in terms of motor vehicle tax payment is 30 minutes. The service delivery is considered punctual and does not exceed the standards which have been set. To maintain this achievement, we suggest taxpayers with limited time use the Drive-Thru service delivery instead of queuing in the counters. Meanwhile, customer satisfaction is strongly connected to the quality of the service delivered, as confirmed by Tjiptono (1996:56) that quality nurtures a strong linkage to customer satisfaction. Besides, Kotler (in Tjiptono, 1996:147) conveys that customer satisfaction is when customers feel satisfied after identifying an equal comparison between a perceived performance or pay-off of service and their expectation.

Furthermore, our findings indicate that employees' responsiveness contributes to punctual service delivery and therefore, Samsat of Gorontalo should elevate it. Besides, another standard for successful public service delivery in Samsat of Gorontalo is the accuracy of the service delivery. A punctual service delivery, according to our paradigm, can be achieved by preventing any process that may trigger faults. If Samsat of Gorontalo can

mitigate faults, taxpayers (the community) will be satisfied.

Samsat should meet the expectation of service receivers or taxpayers as their satisfaction is one of the normative standards for good public service delivery. Accurate service delivery is one of the methods with which Samsat of Gorontalo fulfills what the community needs. Besides, service delivery has been equipped with sophisticated systems and technology, allowing effective and efficient service delivery.

According to the head of UPTD Samsat of Gorontalo, Samsat manages three service delivery units which are the police who manage correspondences regarding motor vehicles, Jasa Raharja which organizes insurance affairs, and the provincial civil servants as the service providers who enhance the service delivery in Samsat of Gorontalo. The three components are synergized to provide optimal services for the community. Due to the synergy, when one of the three organizations is running inefficiently, the service delivery in Samsat will get impacted. People may have an understanding that Samsat is under the authority of the local government of Gorontalo so when their complaints, if any, will be applied to the governor.

Furthermore, the employee's responsiveness has an impact on service delivery punctuality. We collect some evidence regarding employees' responsiveness based on the interview with several informants who describe an easy service delivery yet they have to take a long queue in the counters. Besides, they regret Samsat employees' ignorance. Our informants add that administrative requirements should be clearly listed in the front door so they do not need to repeatedly come there. The list is needed due to their inability to memorize the requirements although they consistently pay taxes every year.

Meanwhile, other respondents which come from the community imply that in general, Samsat has made progress in their service delivery. They mention a facility specially provided for the disabled. Besides, they also give a reminder that Samsat must not be satisfied by the progress as other challenges which accompany the era development may come. Samsat should make other innovations or adopt the service delivery system implemented by banks or other private corporates.

Sinambela (2006:5) proposes that public service delivery is the fulfillment of the community's needs and expectations by the state administrators. Besides,

according to the Law Number 25 of 2009 on Public Services, public service delivery is an activity or a series of activities which aims to fulfill the needs for services in accordance with the statutory provision for each citizen and resident for goods, services, and/or administrative services organized by public service providers.

In regards to the Law, we conclude that quality services are the services delivered in accordance with the service standards. The essential goal of public service delivery is customer satisfaction. A quality public service can be assessed through the service delivery process and product. An evaluation of service quality can be regarded as the measurement of service quality in a certain period. We certainly need an in-depth analysis to examine the performances of the relevant institutions.

The above explanation underpins our conclusion that successful service delivery greatly rests on the level of customer satisfaction whose one of the factors is punctuality. Customer satisfaction is achieved when customers are delivered services as expected and needed. As such, we need an understanding of the service quality concept.

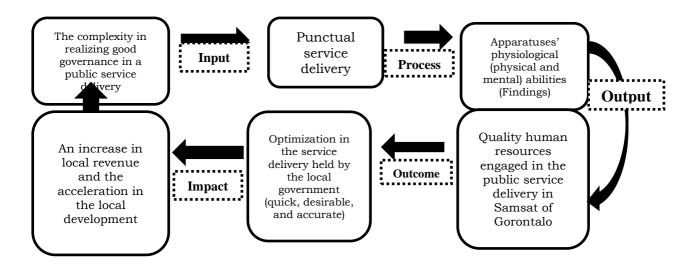
In regard to the good governance concept in public service delivery, we argue that its punctuality is affected by apparatuses' physiological (physical and mental) abilities when delivering services. The physical abilities can be measured through 1) Attitude. Attitude is a pivotal aspect, as a successful service offering is built upon who engages in it. Either directly or indirectly, the image of Samsat of Gorontalo will be depicted by its service delivery. Taxpayers will certainly memorize the first impression of engaging with the employees involved in the service delivery; and 2) Attention. Attention is also crucial because when delivering services, the responsible employees should pay attention and observe what taxpayers need. When the community has shown enthusiasm in paying taxes, Samsat employees should immediately pick the ball and serve them.

We believe that a punctual service delivery comes with various definitions and indicators since they greatly rely on the respective individuals with various physiological abilities. Several taxpayers perceive a good service delivery and feel satisfied; while others do not. Accordingly, the head of Samsat should concern his/her apparatuses' physical and mental conditions when they are delivering services in Samsat of Gorontalo.

The Complexity in Realizing Good Governance in a Public Service Delivery

No.	Aspect Assessed	Research Findings			
		Plus		Minus	
		Finding	Impact	Finding	Impact
	Punctuality	Time utilization is effective and efficient,	Customer satisfaction	The quality of service delivery depends on the service providers' abilities,	Although customer satisfaction is one of the standards for successful service delivery, it cannot be objectively measured.
		Technology sustains employees in working.	Optimal performance of Samsat	-	-

The Elaboration of the Research Findings



Based on the research findings and discussion, we propose the following solutions to the realization of good governance in the public service delivery in Samsat of Gorontalo.

Commitment to Quality (Facilities, Cooperation, and Socializations)

The joint office of Samsat is occupied by the police of the Republic of Indonesia which manages traffic affairs and is represented by Dirlantas Polda, the Local Financial Management Subunit which is responsible for tax collection at the provincial level and represented by the Revenue Service (Dispenda), and a business entity which contributes to Samsat (PT. Jasa Raharja). When implementing their tasks and functions, the respective apparatuses should build upon high awareness to give the fundamental meaning of the commitment to quality in

accordance with the statutory provision. Apparatuses' good attitudes are shown by the following characteristics: being honest, reliable, rigorous, disciplined, effective, efficient, creative, innovative, respectful, polite and friendly, and fair (indiscriminative), sincere, nurturing high integrity, and maintaining their reputation. Apparatuses' good attitudes will certainly lead to good work culture and hence good corporate governance.

We have designed the criteria for the determination of the commitment to quality as follows:

1. The commitment to quality is a shared and fixed cultural value. Work culture constitutes the pattern of attitudes or work styles implemented by an organization for generations. Good work culture is aimed to elevate the effectiveness and efficiency in resource utilization, prompt apparatuses' imagination

- and creativeness to bring about innovative service delivery, and generate a value-added for all stakeholders. To implement a good work culture, the employees of Samsat of Gorontalo can start it by nurturing discipline.
- 2. A quality public service delivery significantly contributes to the more prosperous, fairer, and inclusive (accessible) milieu and community. The current contribution of Samsat of Gorontalo is to enhance the Locally-generated Revenue (PAD) through taxes to protect community welfare and create a condition which supports social and economic development.

IV CONCLUSION

The research findings indicate that punctuality in service delivery is affected by apparatuses' physiological (physical and mental) abilities in terms of service delivery. The physiological abilities are measured through 1) Attitude. Attitude is a pivotal aspect, as a successful service offering is built upon who engages in it. Either directly or indirectly, the image of Samsat of Gorontalo will be depicted by its service delivery. Taxpayers will certainly memorize the first impression of engaging with the employees involved in the service delivery; and 2) Attention. Attention is also crucial because when delivering services, the responsible employees should pay attention and observe what taxpayers need. When the community has shown enthusiasm in paying taxes, Samsat employees should immediately pick the ball and serve them.

REFERENCES

- [1] Atik and ratminto. 2005. Manajemen pelayanan, disertai dengan pengembangan model konseptual, penerapan *citizen's charter* dan standar pelayanan minimal. Yogyakarta: Pustaka Pelajar
- [2] Kotler, Philip and Kevin Lane Keller. 2009. Marketing Management, Jilid 13. Singapore. Pearson Prentice Hall
- [3] Miles and Huberman. 1992. *Analisis Data Kualitatif* (translated by Ole Tjetjep Rohedi Rosidi). Jakarta: Universitas Indonesia.
- [4] Nugroho, Riant. 2014. Public Policy. Jakarta: PT. Elex Media Komputindo.
- [5] Sinambela, Lijan.P. 2016. Reformasi Pelayanan Publik. PT Bumi Aksara: Jakarta.
- [6] Tjiptono, Fandy. 2012. Service Management Mewujudkan Layanan Prima. Yogyakarta: CV Andi Offset.
- [7] Law Number 25 of 2009 on Public Services.
- [8] Presidential Decree No. 5/2015 on Compulsory Traffic Accident Fund Contribution.

[9] Joint Instruction of the Ministry of Defense, Ministry of Home Affairs, and Ministry of Finance No. 6/IMK/0.14/1999 on Samsat Implementation.

Common Problems Encountered by Selected Cooperatives in Cabanatuan City: Basis for Intervention Formulation

Mercy V. Torres

College of Management and Business Technology, Nueva Ecija University of Science and Technology, Philippines

Abstract— This study aims to determine the common problems encountered by selected cooperatives in Cabanatuan City. The researcher used the descriptive research method in this study. The study revealed that the majority of the respondents are 41-50 years old, married and most of them were from Kalikid and Aduas Cabanatuan City. Members' trust to the cooperatives was the top problem that challenges the operations and management of the cooperatives.

Keywords—Cooperatives, Cabanatuan City, Intervention.

I. INTRODUCTION

"Alone we can do a little, Together we can do so much" it is a quotation by Helen Keller, a perfect on cooperatives. Now what is cooperative? In the book it's definition is, it is a duly registered association of person with a common bond of interest who have voluntarily joined together to achieve a lawful common social or economic end, making equitable contributions to the capital required and accepting the fair share of the risk and benefits of the undertaking in accordance with universally accepted cooperative principles.

The objective of this organization is great. But the sad truth is that organizing a cooperative takes time and even problems suddenly arises. Cooperative is not exempted to risks and problems. These problems may be internal and external. Internal problems includes problems arises inside the cooperatives. For examples: a group of members decide to withdraw the memberships. Or, the member claims their property rights often describe "residual claimants" as being the beneficiaries of joint action whether it is in an investor-owned firm or a cooperative. Some member's loans remained unpaid for a long period of time. Hidden and untraceable corruption inside the cooperative and poor management. In the externals factors these include problems such as: Environmental calamities, pollutions, global warming, Technological, Economical. These are the problems in which the management has no control to the changes but to go to the flow. If these problems were not be able to be solved by

the management it may cause the cooperative to fade. Lastly, organizing cooperative is one of the measures taken by the government to help the people in improving their lives

[Vol-6, Issue-10, Oct-2020]

ISSN: 2454-1311

II. OBJECTIVES

The researcher becomes aware of what is the current status of cooperatives in Cabanatuan City for it seems to be unnoticeable these days. For this reason the researcher selected of the existing cooperative in Cabanatuan City which has certificate of good standing and is operating at Cabanatuan City. This study aims to:

- 1. Describe the profile of the respondents
- 2. Determine the problems encountered by cooperatives
- Propose intervention for the common problems encountered by selected cooperatives in Cabanatuan City.

III. METHODOLOGY

The researcher used the descriptive research method in this study. Questionnaire was utilized as survey instrument to gather pertinent data in order to assess the common problems encountered by selected cooperatives in Cabanatuan City.

IV. RESULTS AND DISCUSSION

1. Profile of the respondents

Table.1: Distribution of Respondents According to Gender

Gender	Frequency	Percentage
Male	96	64%
Female	54	36%
Total	150	100%

Table 1 shows that majority of the respondents are male (64%) over the female respondents (36%). It can be realized that most of the members are represented by the head of the family.

Table.2: Distribution of Respondents According to Age

Age	Frequency	Percentage
20-30	11	7.33%
31-40	47	31.33%
41-50	67	44.67%
51-60	25	16.67%
Total	150	100%

Table 2 shows that the majority of the respondents have an age of 41-50 years old which is in 44% and the lowest age is 20-30 years old which is only 7.33%. it can be denoted that members joining cooperatives are in their adult stage where the sense of maturity and responsibility is more evident.

Table.3: Distribution of the Respondents According to their Years in the Cooperatives

Years in the Cooperative	Frequency	Percentage
1-2 years	43	28.67%
3-4 years	83	55.33%
5-6 years	15	10%
More than 6 years	9	6%
TOTAL	150	100%

Table 3 shows that 83 or 55.33% of the respondents are in the cooperatives for 3-4 years now. Whereas, only 9 or 6% of the respondents are in the cooperatives for more than 6 years.

2. Common Problems Encountered by Selected Cooperatives in Cabanatuan City.

Table.5: Common Problems Encountered by Selected Cooperatives in Cabanatuan City

Problems	Weighted Mean	Rank
1. Poor communication to the members	2.07	6
2. Unreasonable and untraceable expenses	2	7
3. Many loans remain unpaid for a long time	2.31	2
4. Lack of enough capital for operations	2.23	5
5. Some members claim to much from the co-op	1.99	8
6. Poor performance of the management	1.75	10
7. Members are questioning the capabilities of the management	2.37	1
8. A group of members is withdrawing their memberships	1.95	9
9. Some members of the management are incompetent	2.15	4
10. Some members has a low patronage and support to the cooperative	2.17	3

Table 4 presents the frequency, weighted mean, ranking or responses of respondents on the Common Problems Encountered by Selected Cooperatives in Cabanatuan City.

3. Proposed Intervention on Common Problems Encountered by Selected Cooperatives in Cabanatuan City.

Table.5: Proposed Intervention on Common Problems Encountered by Selected Cooperatives in Cabanatuan City

	Intervention	Goal
	Formulation	
1.	Capacity building of	Support development of safe
	cooperative	and sound SACCOs for the
	development	benefit of members and
	department staff in	monetary stability
	monitoring,	
	supervision and	

	auditing of Savings	
	And Credit Co-	
	operatives (SACCOs)	
2.	Price stabilization	To support development of
	through consumer	viable agricultural and
	cooperatives initiative	consumer cooperatives for
		the distribution of quality
		inputs and essential
		consumer goods and
		stabilizing prices for
		consumer commodities
3.	Promoting sustainable	To empower cooperative
	production and	societies by creating a new
	commodity trading in	member service program
	cooperatives using	
	FARMIS(farmer	
	records management	
	information system)	
4.	Cooperative Data	To develop data base for
	Analysis	collation and analysis of data
	System(CODAS)	on all forms of cooperatives
	implementation	in Uganda to enhance the
		understanding of the
		constraints and potential of
		any particular and important
		segment of the cooperative
		sector that would facilitate
		planning for and
		interventions in the sector.
5.	Improving	To train high level
	professionalism in	professionals to
	cooperatives	competitively manage
	management	cooperative enterprises into
		highly successful and
		productive corporate bodies
6.	Income Smoothening	To smoothen small holder
	Through Warehouse	farmers' incomes by building
	Receipt System	an existing warehouse
		receipt system and
		strengthening it into a
		sustainable marketing system
		required to improve
		efficiency in marketing of
		agricultural commodities
		1

V. CONCLUSION

through cooperatives.

The study revealed that the majority of the respondents are 41-50 years old, married and most of them

were from Kalikid and Aduas Cabanatuan City. Members' trust to the cooperatives was the top problem that challenges the operations and management of the cooperatives.

[Vol-6, Issue-10, Oct-2020]

ISSN: 2454-1311

VI. RECOMMENDATIONS

In the light of the foregoing, the researcher suggests that:

- 1. The management of the Cooperatives must be careful in using their capital.
- 2. The members of Cooperatives should make sure that their liability must be paid in time.
- 3. The management and members of Cooperative must be communicating to each other.
- 4. The management must be willing to adapt the changes outside their control.
- 5. Cooperatives must have a well skilled and trained management to avoid complications and to be able to face the future problems.

REFERENCES

- [1] The internal and external governance of cooperatives:
 effective membership and consistency of values |
 Ermanno Tortia Academia.edu www.academia.edu
- [2] Domingo, A.V. (2018).Product, pricing and promotional strategies of Restaurants in Nueva Ecija: An Assessment. International Journal of Advanced Engineering, Management and Science(ISSN: 2454-1311),4(11), 753-756. http://dx.doi.org/10.22161/ijaems.4.11.2
- [3] International Cooperative Alliance. <u>Statement on the Cooperative Identity</u>. Retrieved on: 2011-07-31.
- [4] http://www.uwcc.wisc.edu/info/ocpap/groves.html
- [5] http://www.uk.coop/what-co-operative. Co-operatives UK what is co-operative?
- [6] http://www.hazelden.org/web/public/faqintervention.pa ge
- [7] <u>University of Wisconsin Center for Cooperatives -</u>
 <u>Reflections on Cooperation and Cooperatives</u>
 www.uwcc.wisc.edu
- [8] <u>University of Wisconsin Center for Cooperatives -</u>
 <u>Evolution of Cooperative Thought, Theory and Purpose</u>
 www.uwcc.wisc.edu

Human constituents: Holistic approach for diagnosis of COVID-19

D. S. Kalana Mendis, Ph.D.

Senior Lecturer, Department of Information Technology, Advanced Technological Institute, Dehiwala. Sri Lanka

Abstract— As per Ayurvedic clinical practices, an individual is overwhelmed on one of human constituent type (Prakriti) specifically vata, pita or kapha. The determination of Prakriti offers remarkable bits of knowledge into comprehension and evaluating one's wellbeing. It isn't only an analytic tool yet additionally a manual for activity for good wellbeing. It surveys the, predominance of Prakriti and offers guidance for preventive and crude medical care. Potential infections that can be occurred due to prevailed humeral constituent type have been observed. COVID-19 is relied upon Vata Kapha constituent type. Acknowledgment of human constituent in Ayurveda, is as of now dependent on a pathological assessment on emotional models dependent on antiquated hypotheses of Ayurvedic scholar Charaka, 1000 BC and Susruta, 600 BC as an obsessive evaluation in clinical physiology.

Keywords—Ayurveda, Clinical physiology COVID-19, Human constituent, Pathological assessment.

I. INTRODUCTION

Ayurvedic medication has a solid bearing on the idea of Prakriti, which implies nature (normal type) of the fabricate and constituent of the human body. As per Ayurveda the way to ideal wellbeing is diverse for individuals relying upon their Prakriti. For people the Prakriti is characterized as a mix of (Vatha, Pittha and Kapha). Vata contains the components of Air (wind) and Ether (Space). The characteristics portraying Vata mirror its components. Pitta is comprised of the components of Fire and Water. Pitta characteristics mirror those of its components. Kapha is a mix of the components Water and Earth. Kapha mirrors the characteristics of those components. A fair condition of the Prakriti makes a sound and adjusted individual (Physically and intellectually). Since we as a whole have various blends of the Prakriti (8, 9, and 10). The analysis of Prakritii offers remarkable bits of knowledge into comprehension and evaluating one's wellbeing. It isn't only a demonstrative tool yet additionally a manual for activity for good wellbeing. It evaluates the, strength of Prakriti and offers guidance for preventive and crude medical services. The antiquated study of Ayurveda is the most established known type of medical care on the planet. Significant part of recognizable proof of constituent type is for determination of sicknesses, on the grounds that every one of constituent type has a rundown of likely maladies, for example, a significant specialized topic for some, physiologists is obsessive evaluation (5). A reasonable condition of these

variables prompts immaculate wellbeing, and an imbalanced condition of any of these prompts ailment.

[Vol-6, Issue-10, Oct-2020]

ISSN: 2454-1311

The blended kinds will have blended highlights speaking to the three human constituents and as needs be the overall blended sorts might be resolved. Another significant part of the investigation of humeral constituents is the overall helplessness of people of various constituents to various sorts of illnesses. As announced by Dubey and Singh (5) vata constitution people are moderately more powerless to irresistible ailments, as aspiratory tuberculosis, rheumatic fever and uneasiness problems like peptic ulcer and so forth. Also the pitta people generally experience the ill effects of hypertension, ischaemic coronary illness and rheumatord joint inflammation while Kapha people are bound to experience the ill effects of corpulence and unified tipid disoders, osteoarthhritis and so forth. Consequently the humeral constituent of a person speaks to a clear record of the hereditary cosmetics of the body and the psyche (2, 3, 4, and 5). In like manner it gives off an impression of being worried about the whole action of the living creature thus assumes an extraordinary part in all aspects of wellbeing and infection.

Medication is known to be the blend of science and craftsmanship. It is more genuine in the field of clinical finding (5). Most importantly thing the doctor needs to do is to win the certainty of his patient. Except if and until he prevails with regards to doing so a patient may not uncover a large number of his sicknesses and individual issues,

which might be straightforwardly related with the malady cycle. This may have more pertinence if there should be an occurrence of psychosomatic issues and mental sicknesses. Caraka has underscored that if a doctor by prudence of his insight can't enter in the brain of his patients, he can't treat him effectively. Over the span of clinical assessment by plummet way, reasonable discussion and proper pathological assessment, one can win the certainty, which is more a workmanship than science

II. DIAGNOSIS OF COVID-19

Diagnosis of COVID-19 through Ayurveda is depict as given beneath (1):

Dosa - type of constituent: Aggregation of Kapha

Dooshya- Fever

Agni- Low digestion strength

Ama- Altered digestion and metabolism are obvious

Sroto-Respiratory tract

Sroto dusti prakara- Excessive flow

Symtoms exhibited area- Upper part of the body where Kapha is naturally dominant.

For the conditions influencing pranavasa srotas one needs to embrace Shwasa Chikitsa-the treatment suggested for windedness and related problems. Principle accentuation ought to be given on Vata Kapha constituent type with an accentuation on Pitta constituent. Acknowledgment of human constituent in Ayurveda, is at present dependent on a standard survey on emotional measures dependent on antiquated speculations of Ayurvedic scholar Charaka, 1000 BC and Susruta, 600 BC as a mental appraisal in clinical brain science. Inquiries in concerned are a lot of easy to understand and dependent on clinical speculations of Ayurveda, which is utilized for discovering constituent sort, has tests, for example, rehashing questions and arrangement of constituent type and its potential sicknesses (6,7).

ACKNOWLEDGEMENTS

I must acknowledge Prof. Asoka S. Karunananda, Dr. Uditha Ratnayake, Dr. Udaya Samaratunga Dr. Thishantha Nanayakkara, Dr. Parakrama Welligamage, Royal Asiatic Society of Sri Lanka, and Sri Lanka Association for advancement of Science, SAARC Cultural Centre and Institute of Physics Sri Lanka for encouraging me to engage for a research culture.

REFERENCES

- [1] Bekal S, Hebbar VJ, CoronaVirus: Ayurvedic Analysis, Possible prevention, Treatment Principles, Remedies [Internet], India, https://www.easyayurveda.com, 2020 [cited 2020 April 22] Available from https://www.easyayurveda.com/2020/03/16/coronavirus-ayurveda-prevention-treatment
- [2] Prasher B, Negi S, Aggarwal S, Mandal AK, Sethi TP, Deshmukh SR, et al.(2008), Whole Genome expression and biochemical correlates of extreme constitutional types defined in Ayurveda. J Transl Med.pp.6-48.
- [3] Bhushan P, Kalpana J, Arvind C. (2005), Classification of human population based on HLA gene polymorphism and the concept of Prakriti in Ayurveda. J Altern Complement Med.; 11:pp.349–53.
- [4] Ghodke Y, Joshi K, Patwardhan B. (2009), Traditional Medicine to Modern Pharmacogenomics: ayurveda Prakriti Type and CYP2C19 Gene Polymorphism Associated with the Metabolic Variability. Evid Based Complement Alternat Med.
- [5] G.P.Dubey (1978), The Physiological concepts in Indian medicine, Science and Philosophy of Indian medicine, Shree Beldyanath Ayurved Bhawan Ltd, 1978.
- [6] Tripathi S.N., (1978), Clinical Diagnosis, Science and Philosophy of Indian medicine
- [7] Seals D. R. (2013). Translational physiology: from molecules to public health. The Journal of physiology, 591(14), 3457–3469. https://doi.org/10.1113/jphysiol.2013.253195
- [8] Central Council for Research in Ayurveda and Siddha Management of Chikungunya through Ayurveda and Siddha. New Delhi (2009) http://www.ccras.nic.in/sites/default/files/22092016_MANA GEMENT% 20OF% 20CHIKUNGUNYA% 20TH ROUGH% 20AYURVEDA% 20AND% 20SIDDHA-A% 20TECHNICAL% 20REPORT.pdf
- [9] Govindaraj, P., Nizamuddin, S., Sharath, A. et al. (2015), Genome-wide analysis correlates Ayurveda Prakriti. Sci Rep 5, 15786. https://doi.org/10.1038/srep15786
- [10] Chaudhari, D., Dhotre, D., Agarwal, D. et al. (2019) Understanding the association between the human gut, oral and skin microbiome and the Ayurvedic concept of prakriti. J Biosci 44, 112). https://doi.org/10.1007/s12038-019-9939-6
- [11] Mendis, D.S.Kalana, (2020), A Commonsense knowledge system based on human constituents for diagnosis of COVID-19,, International Journal of Engineering Applied Sciences and Technology, Vol. 5, Issue 4, pp. 13-16