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# STRATEGY FOR MONITORING ACCOUNTABILITY OF FREE MOTOR VEHICLE TESTING SERVICES AT THE SIDOARJO PKB UPT

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***Abstract :***

*This study aims to analyze the internal oversight strategy in overseeing the accountability of free motor vehicle inspection services (KIR testing) at the UPT PKB of the Sidoarjo Regency Transportation Agency after the enactment of Law Number 1 of 2022 and Sidoarjo Regency Regional Regulation Number 1 of 2024. This retribution exemption policy institutionally shifts the organization's orientation from fulfilling regional fiscal targets to becoming a pure public value producer unit focused on transportation safety. However, the loss of budgetary control instruments creates new challenges in the form of internal moral hazard, such as the potential for decreased apparatus discipline and procedural negligence (rubber-stamping). Using a qualitative descriptive-analytical approach with a purposive sampling technique, this study collected data through in-depth interviews, observations, and documentation studies. The results show that the UPT PKB Sidoarjo successfully mitigated these risks through adaptive built-in control system engineering based on Bovens' three dimensions of public accountability. In the professional dimension, technical supervision is carried out through computerized testing equipment integrated with Electronic Test Pass Certificates (BLUE) and a digital Audit Trail system. In the administrative dimension, daily data reconciliation is carried out between the number of vehicles in the lane CCTV cameras and the issued BLUE certificates. Meanwhile, in the social dimension, a QR Code complaint channel is provided that is directly integrated with the Indonesian Ombudsman. This study concludes that the effectiveness of accountable and integrity-based toll-free services is largely determined by management's commitment to enforcing a strict digital monitoring strategy to reduce the subjective discretion of officers in the field.*

***Keywords:*** *Service Accountability, Free Retribution, Motor Vehicle Testing, Internal Supervision, Moral Hazard.*

## INTRODUCTION

Providing quality, transparent, and accountable public services is a key pillar in realizing good governance. In this modern era, the dynamics of public administration demand ongoing bureaucratic reform to respond to public needs and changes in the regulatory landscape at the national level.(Sarjito & Pantja Djati, 2025)One concrete manifestation of this paradigm shift is the restructuring of regional fiscal policies that impact the transportation and public safety sectors. The government no longer views administrative services solely as a mechanical instrument for collecting revenue, but rather as a strategic medium for directly delivering public value.(Mendrofa et al., 2025)This change in orientation forces service providers at the regional level to recalibrate their operational models and internal monitoring systems to avoid being trapped in a vortex of inefficiency and declining performance quality following the regulatory transition. At the local level, the dynamics of these changes have radically affected the operations of the Motor Vehicle Testing Technical Implementation Unit (UPT PKB) of the Sidoarjo Regency Transportation Agency.(Putra & Kamariyah, 2025)Since the enactment of Law Number 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments (HKPD Law), which was issued through Sidoarjo Regency Regulation Number 1 of 2024, the vehicle inspection levy or KIR test was officially eliminated completely, or made free, starting in early 2024. Institutionally, this fiscal incentive policy has major implications that have profoundly changed the organizational structure. Before this regulation was implemented, the Sidoarjo PKB Technical Implementation Unit (UPT PKB) carried a double burden, namely enforcing technical safety standards for road transportation while pursuing the target of fulfilling Regional Original Revenue (PAD). When this commercial function was eliminated by the mandate of the law, the institution's financial motive collapsed and the work orientation of the apparatus shifted completely to a pure public safety protection unit with no profit orientation whatsoever.(Handoyo & Priambodo, 2025).

The transition from paid to completely free services theoretically has the potential to trigger new moral hazard within the bureaucracy if not balanced by adaptive oversight strategies. When local government no longer strictly monitors local revenue (PAD) targets, oversight of the integrity and procedural compliance of vehicle inspection officers is vulnerable to easing.(Tabarani et al., 2025). Without a robust accountability control system, the potential for maladministration can mutate from what was initially a transactional extortion (pungli) to collective disregard for standard operating procedures (SOPs), such as the behavior of simply passing vehicles (rubber-stamping) without objective physical testing in order to shorten queue times. Even the slightest negligence in the test lane will have a systemic impact on transportation safety, considering that Sidoarjo Regency is a metropolitan area and the main logistics artery in East Java with a very dense volume of large-tonnage commercial vehicles.(Maharani et al., 2025).

Enforcing professional and administrative accountability through a strict internal oversight strategy is an absolute instrument that cannot be negotiated. The management of the Sidoarjo PKB UPT is required to formulate an internal control formula that is able to lock the subjective discretion of officers in the field through technological integration, such as the use of computerized Electronic Test Pass Evidence (BLUE).(Restina & Sari, 2023)However, the sophistication of digital tools will not function optimally without consistent internal control from the management structure and the provision of a social complaints channel for the public. This context has given rise to the academic urgency to examine in more depth the strategies implemented by the Sidoarjo Public Works and Public Housing (UPT PKB) to ensure high integrity in its service accountability amidst a non-retribution service scheme.(Yahya et al., 2024)Previous research on vehicle testing in Sidoarjo Regency has so far been dominated by partial external evaluations, such as analyzing public satisfaction with drive-thru service innovations or quantitatively measuring service time efficiency. There is a clear research gap in the local public administration literature regarding how professional accountability mechanisms for civil servants are maintained when regional budget control instruments are removed.(Annisa & Meirinawati, 2025)This qualitative research aims to fill this gap by comprehensively capturing the internal service accountability oversight strategy at the Sidoarjo Public Works and Public Housing (UPT PKB) after the implementation of the fee-free policy. Through this in-depth exploration, the research findings are expected to provide theoretical contributions to the development of public sector management science and provide practical recommendations regarding the ideal bureaucratic oversight model for overseeing free public services while still prioritizing safety standards.(Widyaningrum & Rani, 2026).

**Theoretical Basis**

Developing a theoretical foundation in public administration research serves as an analytical tool for scientifically analyzing, analyzing, and understanding the phenomenon of bureaucratic behavior. Theory is not simply a collection of static definitions, but rather a conceptual framework that guides researchers in observing the consistency between written regulations and the dynamics of implementation in the field. In the context of contemporary governance, any policy change, particularly one related to the elimination of the commercial dimension of services, requires a well-established foundation for thinking about how public organizations operate. Through structured theoretical reasoning, we can identify how an institution responds to the loss of its budget-raising function without sacrificing service quality.(Choirulsyah & Azhar, 2024). Therefore, this research integrates three main conceptual pillars, namely the theory of public accountability, the concept of public value, and the theory of internal control to produce a comprehensive and objective analysis. The main theory (grand theory) that underlies this research is the Theory of Public Accountability developed by Mark Bovens. Bovens defines accountability as a social or institutional relationship in which an actor feels obliged to explain, justify, and be accountable for its performance to a specific forum or authority. In the free service ecosystem at the UPT PKB Sidoarjo, the focus of the analysis is directed sharply at the dimension of professional accountability. This dimension emphasizes that the testing officers, as officials with specialized technical expertise, bear a significant moral and legal responsibility for each certificate of eligibility they issue. This accountability is no longer measured by the amount of retribution money successfully deposited into the regional treasury, but rather is measured substantively by their compliance with the professional code of ethics and binding national transportation safety standards.(Safitri et al., 2024).

To complement the accountability analysis, this research utilizes the Public Value Concept proposed by Mark H. Moore. Moore's perspective is crucial for capturing the institutional reorientation that occurred after the enactment of the HKPD Law. This concept explains that the primary goal of public managers is not to pursue financial gain like the private sector, but rather to create utility value that is widely recognized by the community. When the Sidoarjo Regency Government abolished the KIR test levy through Regional Regulation No. 1 of 2024, the Sidoarjo PKB Technical Implementation Unit (UPT PKB) was theoretically forced to mutate into a pure producer of public value. The institution's role shifted completely from a tactical unit fulfilling regional fiscal targets to a protection unit tasked with ensuring that every vehicle passing through Sidoarjo's roads is in a safe condition, thus maximizing the public's right to traffic safety.(Fransetio et al., 2026)To analyze the operational mechanisms for maintaining this integrity, Internal Control Theory is used. This theory emphasizes that the best control within a bureaucracy does not come from sporadic external sanctions, but rather from a control system that is integrated and embedded within the organization's daily structure (built-in control). This inherent control includes aspects of limiting the discretion of officials through strict procedural standardization and the use of technological automation. In the service lane of the Sidoarjo UPT PKB, this mechanistic supervision is realized through a computerized test equipment system integrated with the Electronic Test Passing Certificate (BLUE). The combination of Bovens' professional accountability theory, Moore's concept of public value, and internal control theory forms a solid theoretical framework for evaluating the effectiveness of management strategies in ensuring the quality of clean and accountable public services.(Djamil, 2023).

**RESEARCH METHODS**

The selection of a research method is a strategic step that determines the accuracy and depth of analysis of a social or bureaucratic phenomenon. A research method is not simply a procedural instrument for collecting data, but rather an epistemological path that aligns the researcher's perspective with the reality being studied in the field. In the realm of public administration, the dynamics of internal governance, apparatus behavior, and oversight mechanisms cannot be fully understood if reduced solely to rigid statistical figures. Bureaucratic phenomena are complex and full of hidden meanings that can only be unraveled through empirical closeness with the research subjects. Therefore, research on accountability oversight strategies absolutely requires a flexible yet systematic approach to capture how a regional institution undertakes cultural and structural adaptations when faced with drastic regulatory changes.(Febrianto et al., 2024)This study uses a qualitative approach with a descriptive-analytical method. The qualitative approach was consciously chosen because the focus of this study is closely related to the internal governance process, managerial control mechanisms, and professional accountability that are abstract in nature within public organizations. The researcher acts as a key instrument who goes directly into the field to observe, experience, and capture institutional realities in their entirety and as they are without any laboratory manipulation. Through this descriptive method, the researcher does not intend to test hypotheses or seek causal relationships, but rather aims to describe in depth, detail, and systematically the various oversight strategies implemented after the free retribution policy was implemented.(Imanina, 2025).

The research location was determined purposively at the Motor Vehicle Testing Technical Implementation Unit (UPT PKB) of the Sidoarjo Regency Transportation Agency, considering that this agency is one of the busiest KIR testing service nodes on the main logistics route of East Java. To obtain credible and information-rich data, the determination of informants in this study used a purposive sampling technique. Informants were selected not based on representativeness of the number (population), but rather based on their capacity, authority, and direct involvement in the operational oversight system. The structure of key informants in this qualitative research consists of the Head of the Sidoarjo UPT PKB as the person responsible for internal regulations, the Head of Administrative Affairs as the administrative supervisor, and the Vehicle Testing Coordinator who directly oversees the implementation of technical SOPs in the daily test lane.(Herdian et al., 2022)Primary data were collected through in-depth interviews using a semi-structured guide focusing on the dimensions of professional accountability and the implementation of a digital-based monitoring system. In addition to the interviews, the researcher conducted passive participant observation by directly observing the supervisory interactions between the service coordinators and the working mechanisms of the automated computerized testing equipment. Secondary data were collected through a documentation study of the Latest Testing Standard Operating Procedures (SOPs), the Government Agency Performance Accountability Report (LAKIP), and digital system logs. All collected data were then validated using source and technique triangulation to ensure qualitative validity. These data were then analyzed interactively through data reduction, presentation in a narrative matrix, and logical conclusion drawing.(Arianto, 2023).

## FINDINGS AND DISCUSSION

The implementation of the policy of exempting motor vehicle inspection fees at the Sidoarjo Regency Transportation Agency's Technical Implementation Unit (UPT PKB) marks a new chapter in local public sector governance. This transformation requires a complete restructuring of the institution's internal oversight mechanisms. When the financial control instrument, the Regional Original Revenue (PAD) target, was eliminated by regulatory mandate, the organization experienced a vacuum in conventional performance parameters. This transitional condition places the accountability aspect in a vulnerable position if bureaucratic management does not immediately formulate a new oversight anchor. Oversight is no longer directed at auditing cash flow, but rather focused on overseeing the integrity of apparatus behavior and the consistent, mechanical enforcement of Standard Operating Procedures (SOPs) in the field.(Wulandari et al., 2026)From a public administration perspective, the absence of official tariffs requires the Sidoarjo PKB Technical Implementation Unit (UPT PKB) to strengthen its internal control system to prevent moral hazard in the form of a decline in the quality of technical inspections. Management is required to create a work ecosystem where the free service status does not construct a perfunctory service mentality among inspection officers. Through a qualitative approach, researchers analyzed that the strategy adopted by Sidoarjo management relies on a multi-layered supervision formula that combines technological reliability with strict managerial supervision. This control configuration is designed in such a way that every decision to approve commercial motor vehicles remains based on objective safety indicators.(Nulhakim, 2024). To fully map the various control interventions, the following is a taxonomy matrix of internal service accountability monitoring strategies implemented at the research location:

**Table 1. Internal Accountability Monitoring Strategy Matrix of UPT PKB Sidoarjo**

| Supervision Dimension (Bovens) | Implemented Control System Mechanism | Real Implementation Indicators in the Field | Data Source / Validity |
| --- | --- | --- | --- |
| Professional Accountability (Technical-Control) | Full integration of computerized mechanical test equipment with the Ministry of Transportation's central system. | The results of the brake test (brake tester), headlight test, and exhaust emissions are automatically read by the lane computer without any manual intervention from the officer. | *Test Lane Observation & Test Coordinator Interview* |
| Administrative Accountability (Managerial-Control) | Implementation of daily data reconciliation and tiered supervision by structural leaders. | The number of real vehicles passing through the lane camera (CCTV) must be the same as the number of Electronic Passing Test (BLUE) certificates issued every afternoon. | *System Log Document Study & Administrative Affairs Interview* |

| | | | |
|---|---|---|---|
| Social Accountability (Public Control) | Provision of responsive digital-based public complaint channels in service areas. | Installation of integrated complaint QR Code with the Indonesian Ombudsman and optimization of the official social media accounts of the Sidoarjo Transportation Agency. | *Mandatory Test Waiting Room Observation* |

*Source: Primary Data from Interviews and Field Observations Processed, 2026*

Based on the Internal Accountability Oversight Strategy Matrix in Table 1, UPT PKB Sidoarjo has proven successful in implementing a highly comprehensive, multi-layered control mechanism based on Bovens' three dimensions of public accountability to safeguard the integrity of the levy-free KIR testing service. In the professional accountability dimension, technical control is tangibly realized through the full integration of computerized mechanical testing equipment with the Ministry of Transportation's central system, ensuring that brake, headlight, and exhaust emission test results are directly and automatically read by the lane computer without manual intervention from officers. Meanwhile, the administrative accountability aspect is executed through a managerial control function involving daily data reconciliation and continuous hierarchical supervision by structural leadership, which demands absolute consistency between the actual number of vehicles passing through the lane CCTV cameras and the number of Electronic Test Passing Certificates (BLUE) issued every afternoon. Lastly, the social accountability dimension (public control) is strengthened by providing responsive digital complaint channels within the service area, specifically by installing QR Codes integrated directly with the Ombudsman of the Republic of Indonesia and regularly optimizing the official social media accounts of the Sidoarjo Transportation Agency. The seamless integration of these three oversight dimensions, powered by technological automation and internal management, effectively eliminates the subjective discretion of field personnel while ensuring that the free service operates optimally for public transport safety.

**Table 2. Service Risk Identification Matrix and Management Mitigation Strategy**

| No | Identifying Potential Vulnerabilities in Post-Free Services | Anticipated Negative Impacts | Real Mitigation Strategy by UPT PKB Management |
|---|---|---|---|

| | | | |
|---|---|---|---|
| 1 | Rubber-Stamping Action (Just to Get Through):<br><br>Officers let vehicles through quickly without checking technical components in detail in order to cut down on the long queues. | Commercial vehicles that are not roadworthy (e.g., brake failure or bald tires) are found on the roads and threaten public safety. | Implementation of an Audit Trail (digital footprint). Each tester is required to log in using their own personal account on the test equipment computer, so that if any cheating is detected, the perpetrator can be immediately identified. |
| 2 | Decrease in Time Discipline of Civil Servants:<br>The loss of daily PAD revenue targets has the potential to reduce the work motivation of officers to provide fast service. | There is a buildup of vehicles outside the UPT gate area and increasing complaints about waiting times from logistics drivers. | The Single Window Time Standard Operating Procedure (SOP) is implemented through an online booking application. Testing is mandatory according to the digital quota time, and lane speed performance is monitored directly through the UPT Head's monitoring dashboard. |

*Source: Research Data 2026*

Based on the qualitative mapping in Table 2 above, it can be concluded in depth that the elimination of the KIR test levy tariff based on Sidoarjo Regency Regulation No. 1 of 2024 directly shifts the focus of operational risk mapping from external fiscal vulnerability to internal moral hazard. When the bureaucracy is no longer burdened by daily financial deposit targets, the potential for deviations no longer takes the form of illegal levies in the form of cash, but rather mutates into a decline in work discipline among officials and procedural negligence in the form of rubber-stamping or simply passing vehicles without undergoing rigid physical tests. This qualitative finding confirms the relevance of the Internal Control Theory, where the loss of budget-based control must be responded to quickly by management through the engineering of a mechanistic control system (built-in control). The Sidoarjo UPT PKB's steps to integrate a digital Audit Trail scheme (where each testing officer is required to use a tracked personal account to lock the passing report card) and the implementation of the Single Window Time SOP based on online quotas have proven effective as precise mitigation instruments. This multi-layered oversight strategy effectively eliminates the subjective discretion of officers in the daily inspection lanes. Consequently, the conclusion of this risk matrix analysis indicates that the long-term effectiveness of the toll-free policy hinges not solely on ease of public access, but is largely determined by management's commitment and acumen in enforcing an adaptive internal oversight strategy. This digitalized control-based preventive measure serves as a key bulwark to ensure that the Sidoarjo Transportation Agency's Motor Vehicle Testing Unit (UPT PKB) remains accountable as a public safety protection unit, without compromising road safety standards on Sidoarjo's metropolitan logistics routes.

## CONCLUSION

Based on the research results, the conclusion of this study indicates that the implementation of the policy of eliminating motor vehicle inspection fees (KIR testing) at the Sidoarjo Regency PKB Technical Implementation Unit (UPT PKB) based on Law Number 1 of 2022 and Sidoarjo Regency Regulation Number 1 of 2024 has radically changed the agency's organizational structure and work orientation. The institution's focus has undergone a complete reorientation, shifting from a tactical unit fulfilling Regional Original Revenue (PAD) targets to a pure public value producing unit focused on public transportation safety. On the other hand, the loss of this budget control instrument has triggered a shift in the operational risk map from external fiscal vulnerability to internal moral hazard in the form of potential decline in apparatus discipline and rubber-stamping, or simply passing vehicles without objective physical inspections to shorten queues. Anticipating these risks, the management of the Sidoarjo PKB Technical Implementation Unit successfully formulated an adaptive, multi-layered internal oversight strategy by integrating reliable automation technology and strict managerial supervision. This strategy is realized through Bovens' three dimensions of public accountability. First, professional accountability in the form of computerized mechanical testing equipment integrated with the central Electronic Test Pass Proof (BLUE) and a digital Audit Trail system based on personnel accounts to reduce subjective officer discretion. Second, administrative accountability through daily data reconciliation between the actual number of vehicles in the lane CCTV cameras and the number of BLUEs issued. Third, social accountability in the form of providing a digital complaint QR Code integrated with the Indonesian Ombudsman. The implementation of the Single Window Time SOP based on online booking quotas has also proven effective in mitigating the risk of vehicle congestion. Overall, this study concludes that the effectiveness of non-levy services with integrity and accountability is highly dependent on the engineering of adaptive mechanistic control systems (built-in controls) to maintain the dignity of the agency as a protector of public safety.

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