



**PUBLIC SERVICE LAND AND BUILDING TAX
(PBB) REVENUE MANAGEMENT BOARD OFFICE
IN DISTRICT NORTH BARITO, INDONESIA**

**Iswan Wahyudi,
Budi Suryadi,
Jamaluddinⁱ**

Master of Government Science,
Lambung Mangkurat University,
Indonesia

Abstract:

Every human needs care, because the service cannot be separated from human life. In public relations with the community always every time the government will demand quality public services from government officials (bureaucrats), even though the charge was often not following what is expected. It is common knowledge today that the government services were impressed with the bureaucracy. Qualitative approach was used in the study. Data collection techniques are divided into two data that (1) primary data, such as interviews, direct observation in the field, and (2) secondary data, such as reviewing the literature books, reports and official documents compiled with data analysis techniques model of Miles and Huberman qualitatively to produce data that is descriptive. Results of the research conducted at the Office of Barito Utara Revenue Agency business areas of land and building tax found the results of that public service tax on land and buildings still need to be improved, especially on indicators of competence and timeliness of service. To improve public services suggested, land and building tax the authorities need to provide, to develop competence of the self apparatus, to increase the number of officers who are competent in their field.

Keywords: public services, land and building tax

1. Introduction

The Government System which is based on popular democracy and it relies on people. Good governance, which is a concept that refers to the process of decision making and implementation, can be accounted for together as a proof achieved by the government, citizens and the private sector for the administration of government in a country. Good

ⁱ Correspondence: email jurnalulm@gmail.com

governance is an organization of development of solid and responsible management in line with the principles of democracy and efficient market, the avoidance of misallocation of investment funds and the prevention of corruption both politically and administratively run budget discipline and the creation of a legal and political framework for the growth of business activities. Good governance is essentially a concept that refers to the process of decision making and implementation as they can be accounted for together as a consensus reached by the government, citizens and the private sector for the administration of governance in a country (Dharma, 2013).

Principles of good governance in the management of government become something that must be present, because people began to critically assess services from government agencies (Dwiyanto, 2010; Gie, 1986). On the other hand, the measurement of success or failure of government agencies in carrying out their duties and functions is objectively difficult, because there is no application of performance measurement system, which can inform the level of objective and measurable success of the implementation of the programs in a government agency. The organization was established as a forum to achieve one or several objectives.

The organization must manage a wide variety and range of activities geared towards the achievement of organizational goals. Implementation of a series of activities in the organization is done by human beings acting as actors or participants within the group, then by itself performance concerned. By entering the era of globalization, one of the greatest challenges faced by the employees of local government bureaucracy is to show professionalism and independence in public service.

Performance indicators show the trade-offs of government accountability, accountability that can be strict or broad, but not both, and therefore there is a need to use a combination of both. The main risk stems from the assumption of performance indicators are easily defined, implemented and monitored, regardless of the cost.

Performance, in general, can be understood as how big is the contribution given by officials on the progress and developments in the institution where they are working. That requires a more intensive enactment from the organization members. In this regard, the efforts of the UN Public Service Standards for the Community are very important to be respected; because they useful to help evaluate job performance, regional revenue and can be used to determine changes in public services that makes them more efficient and effective.

2. Research Methods

Qualitative approach was used in the study. Qualitative research is a research method of a descriptive nature' which is using analysis, is referring to the data and is utilizing the existing theories as supporting material. (Bungin, 2008) The notion of qualitative research is a kind of social science research and works with the non-numeric data collecting and which seeks to interpret the meaning of this data so that it can help us understand the social life through the study population or a targeted area. Qualitative

research methods are subjective from the perspective of the participants descriptive so that the results can not be generalized (Arikunto, 2004).

The locations were selected on the Office of the Regional Revenue Agency business Barito Utara as the place where the regional organizations that deal with tax issues. Data was collected in three stages: interviews involving 15 speakers, 2) observation in the Office of the Regional Revenue Agency business Barito Utara, and 3) the documentation regarding the completeness of the data required in the study.

For ensuring the test data validity was used the technique of triangulation. Triangulation seeks to verify certain data and compare them with data obtained from other sources, in various phases of field research, at different times and with different methods in different ways, namely:

- 1) triangulation to test the credibility of the data is done by checking the data that has been obtained through several sources.
- 2) triangulation technique to test the credibility of the data is done by checking the data to the same source with different techniques.
- 3) triangulation time which affects the credibility of the data (Huberman & Miles, 1992; Creswell, 2010).

3. Results and Discussion

Service performance can be interpreted as a picture of the level of achievement of the implementation of an activity, program or policy in realizing the goals, objectives, vision, and mission of the organization as stated in the strategic plan. The performance ad translated from the English vocabulary performance, also means the enactment, execution of work, job attainment, work, performance or appearance (Boniface, 2015). Examining the performance of an organization especially of a government organization is one activity that is needed because it can be used as a measure of success or failure of an organization in achieving its mission and vision (Dwiyanto, 2010).

Assessing the performance of an organization is not easy because it is measured is the realizing of services that involves a wide range of personal characteristics of the apparatus which are not similar to each other. In assessing, officials in providing services PPB At the Regional Revenue Office of the business North Barito regency are carrying out their duties and functions as well as the authority in giving good service in accordance with the purpose and vision of the organization's mission then it can be seen from the indicators in providing services:

- the procedure is the actions of the apparatus to complete the work in the time sequence and has a predetermined pattern of work;
- time is the measure of the necessary amount of time to complete a task or activity that has been given or received.
- cost is the rate given by the authorities as an economic resource in achieving specific objectives that can provide benefits.
- services product is the output form of service with predetermined conditions.

- facilities and infrastructure is a set of supporting tools used in the process of service activities.
- competence is the capability of each apparatus in the aspect of knowledge, skills, and attitudes that work according to established standards.

A. Standard Operating Procedure

In providing services we need the Standard Operating Procedures as a reference in completing the formulation of SOP to become relevant jobs because as benchmarks to assess the effectiveness and efficiency of the performance of government agencies in implementing the work program. Conceptually the procedure is defined as the steps of several logical instructions to go to the desired process. The standard operating procedure is a typical process containing steps and several logical instructions that must be done in the form of activity, data flow and workflow.

Judging from its function, SOP functioning formwork describe how the purpose of the work is carried out in accordance with the policies and regulations; explain how the process of implementation of the activity takes place; as a mean of sort order of the application and administration of daily work as an established method; ensure consistency and systematic work processes and establish a reciprocal relationship between the units.

In general, the SOP is an overview of the working steps (systems, mechanisms, and internal working procedures) needed in the implementation of a task to achieve the objectives of government agencies. SOP as a document/instrument contains all processes and procedures an activity that is both effective and efficient based on a gold standard. The development of management instruments is intended to ensure that the service process in all government work units can be controlled and can be run following applicable regulations. An instrument of management, SOP is based on a quality management system (Quality Management System), namely a set of documented procedures and standard practices for a management system that aims to ensure the suitability of a process and a product (goods and/or services) to particular needs or requirements. The quality management system focuses on the consistency of the work process. This includes some level of documentation of labor standards.

The system is based on the prevention of errors, so that is proactive, rather than reactive error detection. Conceptually, SOP is a concrete form of the application of quality management principles that applied to government organizations (public organizations). Therefore, not all quality management principles can be applied in the SOP due to the nature of government organizations that differ from the private organizations. Judging from its scope, the preparation of SOP performed in each unit of work and presents measures and specific procedures concerning the peculiarities of the duties of each unit of work which includes the preparation steps, phases, mechanisms and flow of activities. SOP then is a tool to improve the performance of governance effectively and efficiently.

B. Timeliness of Service of Officials

Timeliness is one indicator of which is indispensable in obtaining apparatus performance and service quality is good, the faster and timely in the service process leads to more satisfying user service. Timely service is expected by the community that is useful to measure people's satisfaction as main service users. Concerning punctuality indicators provided by the Office of Management Board of Revenue North Barito regency are meant to create a good service is through the acceleration of the waiting time on each type of service, especially in service of the UN.

It is happening in the field that much less proportionately services which officials do in providing services. This has become a phenomenon in itself. Society as service users of the government agencies has different backgrounds so it is very difficult to provide a good service and satisfy the entire community. In timeliness of the service area of ESD office the indicators of the service can be considered sufficient for the service of the UN are already using the technology of computerized applications within 3 to 4 hours as said Kasubbid management and the PBB Information and BPHTB is included too long, ideally-time service use computer applications should only take no more than 1 hour, indeed when compared to manual systems that do not use computerized technology within 3 to 4 hours of service looks fast. One advantage of using a computer application technology service process is that it can not be manipulated easily compared with the manual system.

C. Cost of Services

The service charge is one of the public service standards. The service charge includes the details that should be determined consistently and there should be no discrimination because of the cause mistrust recipient of the service to other service providers. This service costs must be clear on any services provided to the public, so it does not cause anxiety, especially to the party or the poor. Payment of tax levies made by the public following the regulations of Law No. 12 of 1994 on the Amendment of Act No. 12 of 1985 on Land and Building Tax. In other words, the people who pay property tax are following the government's calculations and rules.

D. Infrastructure

The etymological understanding of facilities and infrastructure has differences, but both have their intended meaning. The connection is very important as a mean of supporting the success of a process carried out. The facilities and targets for conducting the PBB service process are sufficient. In order to make this research easier, a list of facilities and infrastructure located at the Office of the PBB financial management Agency for the North Barito Regency has been made.

E. Services Products

Service products are the result of a predefined mean for the community is at the office of the business revenue of this product is in the form of service. Judging from the indicators of product services Revenue Office of the business North Barito regency is still less than the maximum field of the PBB to provide the service.

F. Competence Apparatus

Discussing Competence means discuss Human Resources it is a very important indicator because Competencies are the skills, the knowledge, the basic attitude and values as reflected in the habit of thinking and acting that are growing, dynamic, continuous (continuous) and can be achieved every time. The habit of thinking and acting with a constant, consistent and performed continuously makes someone competent. In today's era of globalization, one of the major challenges faced by the government, especially the local government is how to display apparatus that is professional, has a high work ethic, competitive advantage, and the ability to adhere to the ethics of bureaucracy in carrying out its duties and functions in a professional manner. Professionalism is largely determined by one's ability to do a job in the field duty and its level. Competency Indicators apparatus in the service of the Office of Management Board Revenues In the area in the PBB field can be seen from the list of the number of officers and level of education.

G. Obstacles Faced

Reliability is the ability to provide services promised to promptly and satisfactorily. According to Lovelock, reliability is the company's ability to showcase the promised service accurately and consistently. Reliability precisely defined work properly until a certain time. Promise proper and satisfactory services to include timeliness and skill in responding to customer complaints and other service providers.

The constraints faced by a standard run of the Public Service of the PBB Office of the business areas of the regional revenue in North Barito are:

- 1) Total Lack of Apparatus and this is because in the past many years was no recruitment of Civil Servants who have the appropriate educational competence eg taxation technical personnel and technical personnel computer,
- 2) Timeliness of services is still less than optimal because to solve one case of service only takes 3 to 4 hours which is not ideal. If the work would be assisted by computer application technology, the service should be completed in less than 2 hours.
- 3) Competence. This apparatus is a very important indicator for the competence of the officers. The emotional relationships between superiors and subordinates may contribute to pay less attention to the concept of the right man in the right place. Assigning tasks should be commensurate with the skills and abilities of the staff.

4. Conclusion

One effort to increase tax compliance is to provide good service to the taxpayer. Improving the quality and quantity of services is expected to increase taxpayer satisfaction as a customer thus improving compliance in the field of taxation. The new paradigm puts government officials as servants of the state and society. This procedure should be prioritized in order to improve the performance of public services. Standards

for services regency are still very low and less than the optimal. This is most noticeable on the competence indicator apparatus. Factors that affect the service standards of the PBB Division at the Office of Management Board of Revenue North Barito regency is lack of the number of officers. The competence in the field of work and timeliness of service are still lacking; this is what causes delays in the public service.

References

- Arikunto, S. (2004). *Prosedur Penelitian Suatu Pendekatan Praktek, Edisi. Kelima*, Jakarta: Rineka Cipta.
- Bonifasius. (2015). *Pengaruh Tingkat Pendidikan terhadap Kinerja Pegawai di kantor Camat Samalantan Kabupaten Bengkayang*. Pontianak: Universitas Tanjungpura (Tesis: Tidak Diterbitkan).
- Bungin, B. (2008). *Analisis Data Penelitian Kualitatif*. Jakarta: Raja Grafindo Persada.
- Burhan, B. (2001). *Metodologi Penelitian Kualitatif Aktualisasi Metodologis ke Arah: Ragam Varian Kontemporer*. Jakarta: Rajawali Pers.
- Creswell, J. W. (2010). *Research design: pendekatan kualitatif, kuantitatif, dan mixed*. Yogyakarta: PT Pustaka Pelajar.
- Dharma, S. (2013). *Manajemen Kinerja: Falsafah, Teori dan Penerapannya*. Yogyakarta: Pustaka Pelajar.
- Djalil, R. (2014). *Akuntabilitas Keuangan Daerah, Implementasi Pasca Reformasi*. Jakarta: Rmbooks.
- Dwiyanto, A. (2010). *Manajemen Pelayanan Publik: Peduli, Inklusif, dan. Kolaboratif*. Yogyakarta: Gadjah Mada University Press.
- Gie, T. L. (1986). *Administrasi Perkantoran*. Yogyakarta: Nur Cahya.
- Huberman, A., & Miles, M. B. (1992). *Analisis data kualitatif Terj. Tjetjep Rohidi*. Jakarta: UI Press.

Creative Commons licensing terms

Authors will retain copyright to their published articles agreeing that a Creative Commons Attribution 4.0 International License (CC BY 4.0) terms will be applied to their work. Under the terms of this license, no permission is required from the author(s) or publisher for members of the community to copy, distribute, transmit or adapt the article content, providing a proper, prominent and unambiguous attribution to the authors in a manner that makes clear that the materials are being reused under permission of a Creative Commons License. Views, opinions and conclusions expressed in this research article are views, opinions and conclusions of the author(s). Open Access Publishing Group and European Journal of Management and Marketing Studies shall not be responsible or answerable for any loss, damage or liability caused in relation to/arising out of conflict of interests, copyright violations and inappropriate or inaccurate use of any kind content related or integrated on the research work. All the published works are meeting the Open Access Publishing requirements and can be freely accessed, shared, modified, distributed and used in educational, commercial and non-commercial purposes under a [Creative Commons Attribution 4.0 International License \(CC BY 4.0\)](https://creativecommons.org/licenses/by/4.0/).