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

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Abstract

Care is an integral part of human existence and is thus required of every single person on the planet. When dealing with the public, politicians will always insist that bureaucrats provide excellent service, even if they have a history of falling short of expectations. It is already common information that the bureaucracy of the government services was overwhelmingly praised. The research was qualitative in nature. Data analysis techniques model of Miles and Huberman are used to compile qualitatively descriptive data, and the two types of data collected are (1) primary data, such as interviews and direct observation in the field, and (2) secondary data, such as reviewing the literature books, reports, and official documents. Researchers discovered that the public service tax on land and buildings still has room for improvement, particularly with regards to indicators of competence and timeliness of service, at the Office of Barito Utara Revenue Agency. Land and building taxes collected by the government might be used to hire more qualified police officers and invest in the improvement of public services.

Keyword: Land and construction tax, public services, and related terms

1. Introduction

Democracy is the foundation of our government, and we, the people, are its lifeblood.

Good governance, which is a term for the method through which policy is created and implemented, implementation, may be tallied as one piece of evidence of government success, government administration that relies on individuals and the business sector. A stable and accountable management structure is the foundation of good governance.

in accordance with the tenets of a democratic society and a competitive market, political and economic corruption, and the wasteful deployment of investment money administration-led fiscal restraint and the establishment of a regulatory framework structure for the expansion of commercial actions. The essence of good governance is a idea that describes how choices and actions are made in the real world

included as part of a deal struck between the government, the people, and the

Government of a nation is best handled by the private sector (Dharma, 2013).

Good governance principles are increasingly being applied to government administration.

anything that can't be missing since customers have started evaluating businesses more objectively.

government departments and agencies (Dwiyanto, 2010; Gie, 1986). Contrarily, the evaluation

Whether whether or not government organizations are successful in their roles is

inherently challenging since there is no way to accurately evaluate performance

system, which may tell the amount of demonstrable objective success of the

government agency program execution. This group was

designed as a platform for accomplishing a certain goal or set of goals.

The company has a lot on its plate, with a broad range of different tasks to

towards the realization of the organization's objectives. Introduction of a Number of

Humans performing their roles as actors or participants carry out the organization's tasks.

within the context of the group, and finally on an individual level. With the dawn of the

When it comes to working in local government, one of the biggest obstacles is globalization.

The purpose of ¹ **bureaucracy is to demonstrate competence and autonomy in public service.**

Indicators of performance reveal **the** costs and benefits of government transparency,

There is a need to implement either stringent or wide accountability, but not both.

make use of both together. Assumptions about performance pose the greatest threat.

Indicators may be quickly established, put into action, and tracked with little effort or expense.

In a broad sense, performance may be defined as the size of the contribution made.

by government employees about changes and advancements at the organization where they now work

working. That calls for more deliberate action on the part of the group's constituents. In

¹ In this sense, the work of the United Nations' Public Service Standards for the Community is particularly commendable.

must be taken seriously; they serve a key function in determining employee effectiveness.

modifications in public service delivery might be based on regional income.

them to work better and faster.

2. Approaches to Research

The research was qualitative in nature. Methods of doing qualitative research

"descriptive," which makes use of analysis, makes reference to the facts, and makes use of

the preexisting hypotheses as evidence. According to (Bungin, 2008), qualitative

research deals with non-numerical data and belongs to the field of social sciences.

data collection and analysis that aims to help us make sense of the information we acquire

more about the community by observing a sample of its residents or the place itself. The descriptive nature of qualitative research relies on the participants' own points of view, making it very arbitrary.

that extrapolating from these findings is not possible (Arikunto, 2004).

The sites were chosen based on input from the Regional Revenue Agency's office.

businesses Barito Utara is the center of taxation-related regional agencies

issues. There were three phases to the data collection process: 1) interviews with 15 participants, 2)

observations made at the Barito Utara Regional Tax Office; and 3)

evidence that all necessary data for the research has been collected and documented.

Triangulation was employed as a method for checking the reliability of the test results.

To do this, triangulation compares data from many sources for confirmation.

diverse sources, at different periods, using different methods, and at different stages of field research

approaches in a variety of contexts, including:

The data's veracity may be triangulated by 1) comparing it to other data sets

has been compiled from a number of different places.

The data's veracity may be investigated using a triangulation approach by comparing the
to the same source using several methods for submitting data.

3) The length of time needed for triangulation, which might undermine trust in the data (Huberman & Miles,

It was 1992 and Creswell (2010).

3. Discussion and Results

The quality of a service's performance may be seen as an indicator of how well the

the process of carrying out an action in order to achieve a desired result;

organizational goals, objectives, and vision as outlined in the strategic plan. During the show

The English word "ad," which literally means "performance," also refers to the act of acting.

accomplishments at work, actions taken, work done, performance, or visual presentation (Boniface, 2015).

Taking a close look at how well a company, or in this case a government agency, is doing

is important because it serves as a barometer for the ¹ success or failure of

aid a company in realizing its goals and objectives (Dwiyanto, 2010).

Organizational **performance** is difficult to evaluate since it is assessed in so many different ways.

is the actualization of services that depends on a broad variety of individual traits of the

equipment that is distinct from other equipment. Officials in delivering assessments and

1 The **Regional Revenue Office** in the **Commercial North Barito Regency** offers PPB services.

acting in accordance with their positional authority and doing their assigned tasks in

in line with the organization's objective and vision, then it becomes clear

based on service quality indicators:

The method is what the machine does to get the job done.

succession and follows a fixed routine;

When we talk about how long anything takes, we're talking about time.

It is the object of a present or a gift.

The official rate set by the government as an economic resource in

goals that are narrow enough to be useful.

A service product is the final form of a service that has been subjected to strict parameters. The term "facilities and infrastructure" refers to a group of resources employed in the

do acts of service.

Each piece of equipment has varying degrees of competency depending on its intended use.

and practices that are effective in accordance with norms.

A. Operating Procedures Manual

When providing assistance, we must always revert back to the Standard Operating Procedures.

Finishing the development of SOPs as standards for relevant employment is important.

examine how well government organizations are doing in terms of

doing the task, or carrying out the plan. The method is conceptually characterized as the following actions:

a set of reasonable steps to follow in order to accomplish the intended result. The generally accepted norm

A procedure is a standard process, often consisting of a series of phases and a number of logical instructions,

has to be done through actions, information, and processes.

According to its primary objective, SOP formwork explains why

Work is done in line with all applicable rules and laws; please provide examples.

activity's execution; as a means of establishing a hierarchy among the

methodical use and management of routine tasks; guarantee

maintain regularity and order in your job, and bond with one another in a mutually beneficial way

among the modules.

An SOP is a high-level description of the processes involved (including any necessary systems, techniques,

and internal processes) required to carry out an activity to its successful conclusion

governmental entities' primary goals. Procedures (SOP) are a document or instrument that

processes and procedures anything that is gold standard in its efficiency and effectiveness

standard. Management tools are being created to guarantee that the

Controlling and efficiently operating service processes across all government agencies

rules that apply. SOP is a management tool built ¹ on a quality assurance model.

system (Quality Management System), which is a formalized set of procedures for ensuring a product's

guidelines and norms for a management structure whose purpose is to guarantee

the degree to which a procedure and its output (products and/or services) meet the requirements of a certain situation

requirements. Consistency in output is a primary concern of the quality management system.

process. This involves making sure labor rules are documented to some degree.

The system's focus on eliminating potential glitches makes it more of a preventative measure than a reactive one.

Error detection in response. SOP is a practical implementation of the ideas that

principles of quality management applicable to public sector

organizations). Since not all quality management practices are applicable to

Standard Operating Procedure Because Government Organizations Are Unique From the Private Sector

organizations. From what we can see, the SOP preparation in each unit is rather comprehensive.

job, and it lays out precise steps to take and precautions to take in light of the nuances of the

responsibilities associated with each discrete chunk of labor, such as the necessary procedures, phases, and methods

, and the way things are done. Therefore, SOP is a method to enhance the effectiveness of administration.

successfully and productively.

B. Service by Officials in a Timely Manner

One measure of which is crucial in securing resources is punctuality.

The better the performance and quality of the service, the more quickly and precisely it may be completed.

results in improved customer satisfaction. The neighborhood has come to anticipate prompt attention, thus

is a helpful indicator of how content the service's primary consumers are. With regards to promptness

data gathered by the North Barito Revenue Management Office

Regency policies are intended to improve customer service by decreasing the time customers spend waiting.

service period on each category, notably UN-related duty.

The reality on the ground is that authorities are providing less services in general.

carry out as a service provider. In and of itself, this now becomes a phenomena. A selfless society

There is a wide variety of people that utilize government services, making it challenging to generalize about their needs.

Give the people what they want and need. Regarding the promptness of service

characteristics of service in the ESD office's service area are adequate for the

In the United Nations' (UN) service, digital applications have

According to Kasubid's administration, the PBB Information, and the BPHTB, the waiting time is just 3–4 hours.

A computer program for usage within the optimal time frame of a service should not comprise more than no

time savings of almost an hour compared to non-automated manual methods

A turnaround time of three to four hours for computerized technologies is considered rapid. The benefits of

The downside of adopting IT service processes that rely on computer-based applications is that they manageable, especially when compared to the old manual method.

C. Service Fees

The service fee is an example of a mandatory government regulation. Included in the service fee are the particulars that must be decided upon uniformly, with no room for

Discrimination based on a recipient's distrust of the service provider

providers. All public services must clearly display their service fees, thus

does not make people nervous, particularly those who are impoverished or at the party. Taxes have been paid in full.

by members of the public in accordance with the requirements of Act No. 12 of the Law Revising

Land and Building Tax Act of 1985, No. 12. Those who make up the property tax system.

taxpayers who pay their taxes according to the government's guidelines.

D. Infrastructure

There are several discrepancies in the etymologies of the terms "facilities" and "infrastructure

convey the message that was intended. As a means of reinforcement, the link is crucial.

the result of a procedure being successful. Locations and goals for the PBB to achieve

service procedures are adequate. To facilitate this study, we provide a directory of resources and

the hardware housed in the PBB Financial Management Agency's

There is now a North Barito Regency.

E. Assistance Merchandise

In the workplace, the community benefits from the end result of service items that have already been determined.

This product's business model relies heavily on service sales. In light of the

North Barito regency's Product and Service Revenue Office is

nonetheless, far less than the PBB's maximum field required to provide service.

F. Instruments of Competence

Having a conversation about human resources, or competency, is crucial.

indication because Competencies include the abilities, information, and mindset that are essential to

ideals embodied in a pattern of behavior and thought that is open to

constant (ongoing) and obtainable at will. The mental routine that includes

Constant, steady, and unbroken action is what turns someone become

competent. One of the greatest difficulties in this age of globalization is the

governance, particularly at the municipal level, is how to exhibit machinery

qualified, hardworking, competitive, and able to follow instructions

bureaucracy's commitment to doing its job ethically and effectively

manner. One's competence in one's chosen sector is a major factor in determining one's level of professionalism.

obligation and the degree to which it is required. The Office of National Drug Control Policy's Competency Indicators System

From the table of ¹ Management Board Revenues in the PBB field, it is possible to

officer count and education level.

G. Troubles Encountered

Delivering on time and to expectations is the essence of reliability.

Lovelock defines dependability as "the extent to which a company delivers on its promises."

precise and reliable service. Accurately specified reliability doesn't fail unless a

a fixed point in time. Guarantee adequate and effective service, including promptness and competence in

fixing problems for clients and interacting with other service providers.

Limitations experienced by the typical PBB Office of Public Service employee

North Barito's regional income comes from the following industries:

1) Complete absence of necessary equipment; this is due to the fact that for a long time there was

hiring government employees with the right level of education and experience

IT specialists in taxes and accounting, for instance

Two) Service timeliness is not yet perfect since solving a single example of

Unfortunately, the service time of just 3-4 hours is subpar. To what extent would the job be aided

The service may be finished in less than a day thanks to the use of computerized application

2 hours.

Competence, Third. The accuracy and precision of this instrument is a crucial measure of

them cops. How managers and employees feel about one another

may cause them to give less thought to "the right man winning."

place. Tasks should be assigned based on an individual's level of competence and experience.

members of the team.

4. Conclusion

Providing helpful service to taxpayers is an attempt to boost tax compliance.

An increase in tax revenue is anticipated as a result of efforts to improve service quality and accessibility.

improvement in tax compliance due to consumer happiness. A new

model positions public personnel as obedient agents of the public good. This method

should be given top priority in order to improve the efficiency of government programs. Regency services continue to operate at subpar standards. In particular, this

on the machinery used to measure skill. Affecting Variables on Service Quality in the

The PBB Division of the ¹North Barito Regency's Office of the Management Board of Revenue

the insufficient amount of policemen. Competence in the subject and punctuality of

service continue to be inadequate, and this is the root of service delays for the general population.

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