



APPARATUS PERFORMANCE OF THE SUB DIVISION OF LOCAL TAX INSPECTION AND SUPERVISION AT BPKPAD IN CARRYING OUT RESTAURANT TAX SUPERVISION AND INSPECTION IN BANJARMASIN CITY

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Abstract

This study aims to determine the performance of the apparatus of the sub-field of inspection and supervision of local taxes at BPKPAD in carrying out supervision and inspection of restaurant taxes in Banjarmasin City and to find out the factors that affect the performance of the apparatus of the sub-field of inspection and supervision of local taxes at BPKPAD in carrying out supervision and inspection of restaurant taxes in Banjarmasin City. This research uses descriptive qualitative research methods. Data collection techniques with observation, interviews, documentation and as research informants are the Head of BPKPAD, Head of Billing and Supervision, Head of Sub Division of Inspection and Supervision, Sub Division of Inspection and Supervision Staff. Some representatives of the public who have been served by BPKPAD Banjarmasin City. The focus of the research is the performance of the apparatus of the Sub Division of Inspection and Supervision of Local Taxes at BPKPAD in carrying out supervision and inspection of restaurant tax in Banjarmasin City. The results showed that the Performance of the Apparatus of the Sub-Division of Local Tax Inspection and Supervision at BPKPAD in Carrying out Restaurant Tax Inspection and Supervision in Banjarmasin City can be seen from the Performance Assessment Matrix of the Apparatus of the Sub-Division of Local Tax Inspection and Supervision at BPKPAD in Carrying out Restaurant Tax Inspection and Supervision in Banjarmasin City based on 5 Performance Indicators, which can be said to be good and quite optimal in Carrying out Restaurant Tax Inspection and Supervision in Banjarmasin City. Supporting Factors for the Performance of the Apparatus of the Sub-Division of Local Tax Inspection and Supervision at BPKPAD in Carrying out Restaurant Tax Inspection and Supervision in Banjarmasin City, namely (1) Personal Factors, in this factor the ability of professional apparatus is quite optimal where working in accordance with Standard Operating Procedures (SOP) and the duties and functions of each apparatus even to go the extra mile, (2) Contextual-Situational Factors, in this factor the output/output determination side of the apparatus can provide certainty for making and providing NPWD and Pengukuhan Regional Taxpayer to the Community who have met the requirements of restaurant taxpayers. Factors inhibiting the performance of the apparatus of the Sub Division of Inspection and Supervision of Regional Taxes at BPKPAD in carrying out inspection and supervision of restaurant tax in Banjarmasin City, namely (1) lack of human resources (2) low competence of human resources in the Sub Division of Inspection and Supervision and (3) low taxpayer compliance with restaurant tax compliance.

Keywords: Performance, Apparatus, Inspection and Supervision.

INTRODUCTION

Human Resources (HR) is a central requirement in government and private organizations (Setiawan, 2016). In order for management activities to run well, agencies must have employees who are competent in their fields, have high dedication and loyalty, and try to manage the agency as much as possible (Effendi, 2021). High discipline will be able to improve employee performance so that the goals achieved are as expected (Maharani, 2019). The low quality of human resources is a fundamental problem that hinders national economic development and development (Aryani, 2019). In the era of globalization, the quality of good human resources from the intellectual, spiritual, creative, moral, and responsible aspects is very important (Hakim, 2014).

Public servants have an important position and role as stated in the Civil Service Law No. 5 of 2014 concerning the State Civil Apparatus. In order to achieve the national goal of realizing a law-abiding, modern civilized, democratic, prosperous, just, and highly moral civil society, civil servants are needed who are elements of the state apparatus who serve as public servants (Septideni, 2019; Kusuma, 2013). Performance emphasizes the results of job functions or what comes out (Fathurrochman, 2017; Sihombing & Tarigan, 2013). Performance results are highly dependent on the level of individual ability in achieving them, especially organizational goals (Sallata, 2021; Oktarina, 2013).

At BPKAD Banjarmasin City, employees are required to be responsive, reliable, and potential in their fields, as well as behave with loyalty to Pancasila and the 1945 Constitution. Employees must be able to turn challenges and obstacles into opportunities. The Banjarmasin City Financial and Asset Management Agency (BPKPAD) has an important task in organizing government authority in the field of regional financial and asset management. To improve service quality, the steps taken are to improve the professional competence of the apparatus, organize a conducive work environment, improve work discipline, and place employees according to the required qualifications.

The success of the government in dealing with each of its problems can be measured through the success of the services provided by the government itself (Hartanto & Hariani, 2017)). Public services are a series of activities in fulfilling basic needs in accordance with the basic rights of every citizen for goods, services, and administrative services provided by service providers related to the public interest (Erdianti & Fatih, 2019). Performance is a description of the level of achievement of the implementation of activities in realizing the goals, objectives, mission, and vision of the organization as stated in the strategic planning of an organization (Labolo, 2023).

The performance of government officials plays a very important role in organizing and directing all activities to achieve the goal of improving the quality of service to the community (Semil, 2018). One of the main government functions is to organize public services that are efficient, effective, fair, transparent, and accountable (Rochim, 2022). However, the form of service in Indonesia is still poor due to the convoluted bureaucratic process and the inefficiency of employee performance. Service can be said to be good if it meets customer satisfaction, in this case the community.

The application of the principles of good governance in government management is a major demand because the public is starting to be critical in monitoring and evaluating services from government agencies (Zein & Septiani, 2024). Measuring the success of government agencies in carrying out their main tasks and functions is difficult to do objectively because a performance measurement system has not been implemented that can inform the level of

success objectively and measurably from the implementation of programs (Sari et al., 2024; Abdussamad & Amala, 2016).

To improve service quality, BPKPAD not only improves the professional competence of the apparatus, but also organizes a conducive work environment, improves work discipline, and places the right employees according to qualifications. During this time, the performance of the apparatus has not been optimal, which has consequences for the quality of service. Restaurant tax in Banjarmasin City, as one of the significant local revenue receipts, requires an effective collection system, which authorizes taxpayers to calculate, report, and pay taxes themselves.

With a strong legal basis, such as Law No. 16/2009 and Law No. 28/2009 on Local Taxes and Levies, as well as local regulations and mayoral regulations, this system can run well if taxpayers carry out their tax obligations with a high level of compliance. An optimal enforcement mechanism by BPKPAD Banjarmasin City is also needed. Problems that arise, such as insufficient human resources, low human resource competence, and low taxpayer compliance, must be overcome to achieve optimal realization of local revenue.

Previous research examining the performance of apparatus in public services in various Regional Financial and Asset Management Agency offices showed some important findings. Marlina (2018) found that the performance of the apparatus in West Kutai Regency was good but not optimal. Susanto & Sakti (2020) concluded that discipline, motivation, and individual behavior significantly affect employee performance in Musi Rawas Regency, with individual behavior as the most dominant factor. Akbar (2019) highlighted that employee performance in Pelalawan Regency is not optimal, although staff know their duties, many programs have not been successfully implemented. Rika (2022) found that the quality of work, quantity of work, implementation of tasks, and responsibilities of employees in Enrekang Regency were generally good. Desiyani (2022) stated that the performance of civil servants in Rokan Hilir Regency was still far from expectations and needed improvement, with suggestions that employees be placed according to their educational background and expertise and given adequate training.

Based on the public satisfaction survey conducted by BPKPAD, there are still complaints about service performance throughout 2022. Therefore, this research is important to evaluate the performance of the apparatus of the Sub Division of Local Tax Inspection and Supervision at BPKPAD in carrying out supervision and inspection of restaurant tax in Banjarmasin City. The results of this study are expected to contribute to the development of government science and problem solving related to apparatus performance and provide practical benefits for the Banjarmasin City Government in improving the performance of the Regional Tax Inspection and Supervision Sub-Division apparatus.

This study aims to evaluate the performance of the apparatus of the Sub Division of Local Tax Inspection and Supervision at BPKPAD in carrying out supervision and inspection of restaurant tax in Banjarmasin City. Performance is an important aspect in the success of an organization that aims to serve the community. Public services are a place to provide legality from the government. To achieve maximum public service delivery, it takes an apparatus that is able to be professional in its duties. The success of the organization is highly dependent on the role of humans in it, as potential resources and spearheads in providing services to the community. BPKPAD is in direct contact with the community in terms of restaurant tax inspection and supervision, and this requires competent and highly committed human resources.

RESEARCH METHODS

The approach used in this research is a qualitative approach, which is research and understanding process based on methodologies that investigate social phenomena and human problems. This approach involves creating complex images, tracing words, detailed reports from the views of respondents, and studies in natural situations. Qualitative methodology is a research procedure that produces descriptive data in the form of written or spoken words from people and observed behavior. This approach was chosen because it can reveal problems in depth and provide complex details about phenomena that are difficult to explain by quantitative methods.

The research was conducted at BPKPAD Banjarmasin City, South Kalimantan Province, based on consideration of the suitability of the substance of the problem and easy access to data. The focus of the research is the performance of the apparatus of the Sub Division of Local Tax Inspection and Supervision at BPKPAD in carrying out supervision and inspection of restaurant tax in Banjarmasin City. Key informants include the Head of BPKPAD, Head of Billing and Supervision, Head of Inspection and Supervision Sub-Division, Inspection and Supervision Sub-Division staff, and representatives of the public who have been served by BPKPAD Banjarmasin City.

Research Procedure

In this qualitative research, the researcher is the main instrument, with data collection tools in the form of photography, documents, and voice recorders. Data collection techniques included interviews, observation, and documentation. Interviews were conducted through questions and answers with the government and the community, observation was used to study human behavior and work processes, while documentation involved collecting data in the form of letters, notes, reports, and photographs.

Data Analysis

Data analysis was conducted using a qualitative approach involving three stages: data reduction, data presentation, and conclusion drawing based on Miles and Huberman in Sugiyono (2008) shown in Figure 1. Data reduction is the process of simplifying and transforming raw data into more organized data. Data presentation is the process of organizing complex information in a simpler and easier to understand form. Drawing conclusions is done continuously during and after data collection to describe patterns about events that occur.

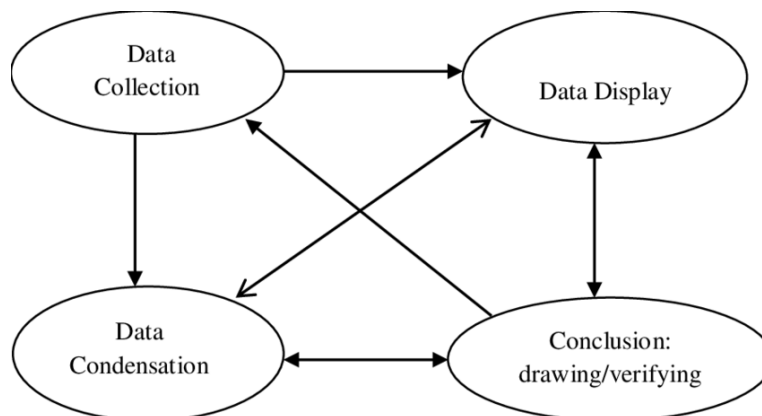


Figure 1. Stages of analysis according to Miles and Huberman

Data credibility

To maintain data credibility, several methods were used such as extended observation, increased persistence, and triangulation. The extension of observation is carried out up to three times if the data is deemed inadequate. Perseverance is increased by more careful and continuous observation. Triangulation is done by cross-checking, comparing data from interviews, documentation, and answers from various informants.

RESULTS AND DISCUSSION

Results

The results of this study were obtained through observations and interviews related to the implementation of Restaurant Tax Supervision and Inspection in Banjarmasin City. The performance of the apparatus in carrying out its duties is very important for the success of the organization, and this research focuses on the performance of the Sub Division of Local Tax Inspection and Supervision at BPKPAD Banjarmasin. The focus of the research is how the performance of the apparatus in carrying out supervision and inspection of restaurant taxes as measured through indicators of productivity, service quality, responsiveness, responsibility, and accountability. The assessment matrix can be seen in Table 1.

Table 1. Matrix of Apparatus Performance Assessment of Sub Division of Local Tax Audit and Supervision at BPKPAD in Carrying out Restaurant Tax Audit and Supervision in Banjarmasin City based on 5 Performance Indicators

No.	Performance Indicators	Performance of Sub Division of Local Tax Audit and Supervision at BPKPAD in carrying out restaurant tax supervision in Banjarmasin City.	Performance of Sub Division of Local Tax Audit and Supervision at BPKPAD in carrying out restaurant tax audits in Banjarmasin City.	Conclusion
1	Productivity	Good	Good	Good
2	Service quality	Good	Good	Good
3	Responsiveness	Good	Good	Good
4	Responsiveness	Good	Good	Good
5	Accountability	Good enough	Good	Good

The productivity of the apparatus' performance in carrying out restaurant tax supervision in Banjarmasin was recognized by both the Head of BPKPAD, H. Edy Wibowo, and the Head of Sub Division, Nilla Pandan Sari. *"BPKPAD, especially the inspection and supervision sub-sector, has carried out good supervision of restaurant taxpayers in Banjarmasin City,"* said H. Edy Wibowo. Ms. Nilla added, *"Alhamdulillah, we have carried out supervision well and on schedule."* The public also gave positive responses to the supervision carried out. *"The supervision carried out on restaurant taxpayers is very good,"* said Ms. Dessy Erlinda.

BPKPAD's service quality in carrying out restaurant tax supervision in Banjarmasin is considered to have been achieved and in accordance with the applicable Standard Operating Procedures (SOP). *"Service quality is the most important thing we provide to taxpayers,"* said Nilla Pandan Sari. The public also recognizes the quality of service is good and in accordance with established standards.

The responsiveness of the apparatus in carrying out restaurant tax supervision in Banjarmasin is also going well. *"To respond, all have been divided, there are several officers per group/section who have implemented according to the SOP,"* said H. Edy Wibowo. However, responses from the public indicate that the response from the apparatus feels ordinary and follows the standard rules from the office. The responsiveness of the apparatus in providing information related to the latest local tax regulations and policies is considered optimal. *"Usually*

we often have socialization to restaurants regarding the latest local tax regulations and policies," said Nilla Pandan Sari. The public also feels that the information provided is in accordance with the standards set by the office.

Bureaucratic accountability in carrying out restaurant tax supervision in Banjarmasin is also emphasized based on the SOP principle. *"Bureaucratic accountability here all goes back to the working principle based on the SOP,"* said Nilla Pandan Sari. The public recognizes that information regarding the mandatory restaurant tax has been provided responsibly. In conclusion, the performance of the apparatus of the Sub Division of Local Tax Inspection and Supervision at BPKPAD in carrying out supervision and inspection of restaurant taxes in Banjarmasin City is good and quite optimal.

Factors that influence the performance of the apparatus of the Sub Division of Local Tax Inspection and Supervision at BPKPAD in carrying out restaurant tax inspection and supervision in Banjarmasin City consist of supporting factors and inhibiting factors.

1) Supporting Factors

Professionalism is one of the important elements in achieving successful performance in an organization. Every apparatus must have the ability and expertise in carrying out tasks in order to achieve organizational goals. The Head of the Audit and Supervision Subdivision of BPKPAD, Ms. Nilla Pandan Sari, stated, *"In carrying out our work, we are of course based on the SOP (Standard Operating Procedure) that is in effect, even each of us, even though we have different tasks and functions and fields, still support/cover each other for the progress of the office"* (Interview, Tuesday, May 30, 2023). In addition, the community served by BPKPAD Banjarmasin City, as conveyed by Ms. Dessy Erlinda, stated, *"The apparatus/officer is quite professional in carrying out their duties"* (Interview, June 9, 2023). The professionalism of the apparatus in carrying out tasks according to SOPs and supporting each other confirms that professionalism is an important and recognized aspect in achieving organizational goals.

Certainty is also an important element in the implementation of the apparatus' duties. Ms. Nilla Pandan Sari emphasized that after the NPWD and Pengukuhan Wajib Pajak Daerah are issued, it indicates that the restaurant owner has met the requirements as a restaurant taxpayer and must pay taxes according to applicable regulations. *"If the NPWD and Pengukuhan Wajib Pajak Daerah have been issued, it means that you must pay restaurant tax, because you have fulfilled the requirements for restaurant taxpayers"* (Interview, Tuesday, May 30, 2023). The people served, such as Ms. Dessy Erlinda, feel happy and satisfied when they can contribute to regional development through tax payments, *"Happy and satisfied when we can help for regional development by paying taxes"* (Interview, Friday 9 June 2023). Certainty in the taxation process provides a clear understanding for the community about their obligations and also provides satisfaction when they participate in regional development through their tax obligations.

2) Inhibiting Factors

The obstacles or constraints faced by the apparatus of the Sub Division of Local Tax Audit and Supervision at BPKPAD in carrying out the inspection and supervision of restaurant tax in Banjarmasin City include a lack of human resources. The Head of the Inspection and Supervision Section of BPKPAD Banjarmasin City, Ms. Nilla Pandan Sari, stated, *"The number of our human resources is very less compared to the restaurant tax objects that are inspected and supervised"* (Interview, Tuesday, May 30, 2023). The staff of the Inspection and Supervision Subdivision of BPKPAD Banjarmasin City, Mr. Rizal, also said, *"We are very overwhelmed in terms*

of inspection and supervision of restaurant tax objects because there are so many restaurant tax objects, not comparable to human resources" (Interview, Monday, May 5, 2023).

The low competence of the Audit and Supervision Sub-Division's human resources is also an obstacle. The Head of the Audit and Supervision Section of BPKPAD Banjarmasin City said, *"The competence of our own human resources is very low, because of the limited human resources who have certificates for tax audits"* (Interview, May 29, 2023). This is in line with the opinion of the Head of the Audit and Supervision Division, Mr. Ashadi Himawan, who stated, *"Our human resources are very low, especially in tax audits, because they do not have a Tax Audit certificate"* (Interview, May 29, 2023).

In addition, low taxpayer compliance with the fulfillment of restaurant taxation is also an obstacle. Ms. Nilla Pandan Sari stated, *"Most restaurants in Banjarmasin City have not reported restaurant taxation and also restaurant tax payments that do not match their turnover"* (Interview, Tuesday, May 30, 2023). A similar opinion was expressed by Mr. Ashadi Himawan, *"Some restaurants in Banjarmasin City are still low in terms of reporting their restaurant tax obligations"* (Interview, Monday, May 29, 2023). It can be concluded that the supporting factors for the performance of the Regional Tax Audit and Supervision Sub-Division apparatus at BPKPAD in carrying out restaurant tax audits and supervision in Banjarmasin City include professionalism and certainty in carrying out tasks. Meanwhile, the inhibiting factors are the lack of human resources, the low competence of human resources, and the low compliance of restaurant taxpayers.

Discussion

This research discusses the performance of the apparatus of the Sub Division of Local Tax Inspection and Supervision at BPKPAD in carrying out restaurant tax inspection and supervision in Banjarmasin City and the factors that influence this performance. According to Prawirosentono (2008), performance is the result of work achieved by individuals or groups in an organization in accordance with their respective authorities and responsibilities, to achieve organizational goals legally, not against the law, and in accordance with morals and ethics.

To see the performance of the apparatus of the Sub Division of Local Tax Inspection and Supervision at BPKPAD, the indicators put forward are used. Productivity measures not only the efficiency but also the effectiveness of services, which is understood as the ratio between input and output. Productivity according to the National Productivity Council is a mentality that always strives to improve the quality of life from day to day. Based on this indicator, BPKPAD's performance in carrying out restaurant tax supervision in Banjarmasin City is considered good because this supervision is able to provide follow-up if violations of restaurant tax payments are found.

Sari (2016) states that performance is an activity carried out and completed according to responsibility with the expected results. In this context, it is hoped that restaurant taxpayers will become aware of the importance of paying taxes for regional development, which has been achieved through the performance of the Regional Tax Inspection and Supervision Sub-Division apparatus at BPKPAD.

Service quality is also an important indicator in assessing the performance of public service organizations. According to Wardana & Meiwanda (2017), many negative views about public organizations arise due to dissatisfaction with service quality. Public satisfaction with services can be used as an indicator of the performance of the public bureaucracy. The service quality of BPKPAD's performance in carrying out restaurant tax supervision in Banjarmasin City is considered good because it is in accordance with the applicable Standard Operating

Procedures (SOP). Five dimensions of SERVQUAL (Service Quality), one of which is Tangibles, which includes the physical appearance, equipment, personnel, and communication materials owned by the service provider. The quality of service provided by BPKPAD in restaurant tax supervision can be seen from the existence of supporting facilities that facilitate the taxpayer community.

Responsiveness, which is the ability of the bureaucracy to recognize community needs, develop service agendas and priorities, and develop public service programs that are in accordance with the needs and aspirations of the community, is also a performance indicator. The responsiveness of the BPKPAD apparatus in carrying out restaurant tax supervision in Banjarmasin City is considered good, with a response that is in accordance with the SOP and the availability of services from several sections. One of the dimensions of SERVQUAL is Responsiveness, which means the desire of service providers to help customers appropriately and correct service failures quickly and professionally. The responsiveness of BPKPAD in carrying out restaurant tax supervision in Banjarmasin City is considered good, with the division of apparatus tasks according to their respective fields and implementation according to the SOP. Responsibility explains whether the implementation of public bureaucratic activities is carried out in accordance with the principles of correct administration and bureaucratic policies. Responsibility is a measure that shows how far public services are carried out according to predetermined provisions. Restaurant tax supervision activities in Banjarmasin have been carried out according to applicable standards and bureaucracy.

Accountability refers to how much the policies and activities of the public bureaucracy are subject to officials elected by the people, who are expected to always prioritize the public interest. Prawirosentono (2008); Sari (2016) says that performance is an activity carried out and perfected according to responsibility with the expected results. BPKPAD accountability in carrying out restaurant tax supervision in Banjarmasin City is considered good because there is a clear responsibility in providing information to the restaurant taxpayer community.

CONCLUSION

Based on the results of the research, the performance of the Sub Division of Local Tax Inspection and Supervision at BPKPAD in carrying out the inspection and supervision of restaurant tax in Banjarmasin City is good and quite optimal. Factors that influence this performance include supporting factors and inhibiting factors. Supporting factors include personal factors, where the ability of professional apparatus is optimal and works according to SOP, as well as contextual-situational factors that ensure the certainty of making and providing NPWD and strengthening local taxpayers to the community. The inhibiting factors include the lack of human resources, the low competence of human resources in the Sub Division of Inspection and Supervision, and the low compliance of restaurant taxpayers with tax obligations. Based on this conclusion, it is recommended that BPKPAD Banjarmasin City increase employee recruitment to target all restaurant tax objects, improve the competence of the Sub Division of Inspection and Supervision with tax audit certification, and be more systematic and intensive in socializing the importance of paying taxes to the community, especially restaurant tax objects.

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