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## EVALUATION OF SERVICE STANDARDS IN THE INFORMATION AND COMPLIANCE SERVICE TAX OFFICE

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**Abstract:** This study aims to evaluate the service component standard of the Directorate General of Tax Information and Complaints Service Office and to identify the factors supporting the success of services at the Information and Information Services Office Complaints from the Directorate General of Tax. This study uses qualitative methods through interviews. The results show that there are several service standard components not included in the Information and Complaints Service Office's Standard Standards, namely cost/tariff requirements, infrastructure and/or facilities, implementing competencies, internal control, complaint handling, service guarantees, security guarantees, and performance evaluation executor. However, the Ministry of Finance has further stipulated which components must be included in the Standard Operating Procedures in the Regulation of the Minister of Finance of the Republic of Indonesia Number 131 / PMK.01 / 2015 concerning Guidelines for the Preparation of Business Processes, Decision Making Framework and Standard Operating Procedures in Ministry of Finance environment. Even though it does not meet the components in the Public Service Act it is not considered a problem as long as it fulfills the components in the PMK. Supporting factors for service success begins with determining Strategic Targets and Key Performance Indicators, then supported by activities needed to achieve the targets of each of the Key Performance Indicators.

**Keywords:** Public Service Management, Public Sector

	Management, Taxation, State Finance, Public Administration
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## INTRODUCTION

President Jokowi's famous for the Nawacita program that has been designed since the campaign period. This program is an operational form of one of the cabinet visions of 2014-2019 under the leadership of President Joko Widodo and Vice President M. Jusuf Kalla. Improving the quality of public services is included in the Nawacita priority program namely at point 2, "Making the government absent by building clean, effective, democratic and reliable governance." This is where the role of the State Civil Apparatus is needed in the success of the Nawacita priority program. Bureaucratic reform was carried out by several service providers to make fundamental changes in the paradigm and governance of the government.

The national bureaucratic reform policy is regulated in Presidential Regulation No. 81 of 2010 concerning the Grand Design of Bureaucratic Reform in 2010-2025. The big vision of bureaucratic reform is "Realizing World Class Government." The goal is to create a clean and accountable bureaucracy, an effective and efficient bureaucracy, and a bureaucracy that has quality public services.

The Ministry of Finance is one of the service providers who also contributed to bureaucratic reform through the Institutional Transformation program. The scope of Institutional Transformation covers Organizational Transformation and the implementation of strategic initiatives in all echelon I units of the Ministry of Finance and emphasizes 87 strategic initiatives for the five main themes of transformation.

Beginning in 2015, the Ministry of Finance launched the program Quickwins as a form of the Institutional Transformation program. Quick wins are a superior service program that can be completed quickly and provides results in a short time as evidence of the ongoing transformation. Excellent services Quickwins provide services that are supported by increasingly professional and competent officials, namely, within the Directorate General of Taxes, the Directorate General of Customs and Excise, the Directorate General of Vehicles, and the Directorate General of State Assets. The four Directorates have established modern offices that have been equipped with technology to support business processes to run more efficiently and optimally. One of the flagship services Quickwins' at the Directorate General of Taxation is Increasing the capacity of call centers taxation or the 1500200 Tax Office service managed by the Information and Complaints Service Office.

The Information and Complaints Service Office is the technical implementing unit of the Directorate General of Tax in the field of providing tax information, handling complaints, and appealing to Taxpayers who are directly responsible to the Director-General of Taxes and are technically functionally fostered by the Director of Counseling, Services and Public Relations.

Given the increasingly sophisticated technology, the Office of Information and Complaints Service has widened the scope of facilities in carrying out its services. Apart from telephone and facsimile, services are also provided via email and social media twitter. This certainly makes it easier for the public to benefit from the services provided, especially

in getting information about taxation and reporting complaints. With the convenience obtained by the public, the authors are interested in discussing the development and various services provided by the Office of Information and Complaints Services of the Directorate General of Taxes. The author will also discuss the suitability of the service standards component of the Office of Information and Complaints Services with the components of public service standards according to Law Number 25 of 2009 concerning Public Services.

**Writing Objectives** The purpose of this writing is to: Evaluate the service component components of the Office of Information and Complaints Services of the Directorate General of Taxes with the service standard components in Act Number 25 of 2009 concerning Public Services; and to Identify factors supporting the success of services in the Directorate General of Tax Information and Complaints Service Office based on the annual report of the Directorate General of Tax Information and Complaints Service Office.

## LITERATURE REVIEW

### Understanding public services.

Monir in Harbani Pasolong (2007) said that service is the process of meeting needs through other people's activities directly. While the Minister for Administrative Reform (1993), suggests that the service is any form of service activities in the form of goods or services within the framework of efforts to meet public demand for Nature of Law No. 25 of 2009 on Public Services activity or series of activities to meet the needs of the service by statutory regulations for every citizen and resident of goods, services, and/or administrative services provided by public service providers.

Public service providers are all state-run institutions, corporations, independent institutions formed under the Law on public service activities and other legal entities that are formed solely for public service activities.

### The principle of public service

Based on Law Number 25 of 2009 concerning Public Services The delivery of public services must be based on the following principles:

a. Public interest

The public interest is the provision of services must not prioritize personal and / or group interests.

b. Legal certainty

Legal certainty is a guarantee of the realization of rights and obligations in the delivery of services.

c. Equal rights;

Equality is that service does not distinguish between ethnicity, race, religion, class, gender and economic status.

d. Balance of rights and obligations;

The balance of rights and obligations is the fulfillment of rights must be proportional to the obligations that must be implemented, both by the service provider and recipient.

e. Professionalism;

The professionalism in question is that service providers must have competencies that are appropriate to their area of work.

- f. Participatory;  
Participatory is increasing community participation in service delivery by taking into account the aspirations, needs, and hopes of the community.
- g. Equality of treatment / non-discrimination;  
The equality of treatment/non-discrimination referred to is that every citizen has the right to receive fair services.
- h. Openness;  
Openness is that each service recipient can easily access and obtain information about the desired service.
- i. Accountability;  
Accountability is the process of providing services that can be accounted for following statutory provisions.
- j. Special facilities and treatment for vulnerable groups;  
Facilities and special treatment for vulnerable groups in question are the provision of facilities for vulnerable groups so that justice is created in the service.
- k. Punctuality;  
Punctuality is the completion of each type of service carried out on time under service standards.
- l. Speed, convenience, and affordability.  
Speed, convenience, and affordability are all types of services carried out quickly, easily, and affordably.

### **Components of service standards**

According to Law Number 25 of 2009 concerning Public Services, Public service providers must develop and set service standards. The service standard components by the Act include at least:

- a. The legal basis;  
The legal basis is the statutory regulations that form the basis of service delivery.
- b. Requirements;  
Requirements are conditions that must be met in the maintenance of a type of service, both technical and administrative requirements.
- c. Systems, mechanisms, and procedures;  
Systems, mechanisms, and procedures are standardized procedures for service providers and recipients, including complaints.
- d. Settlement period;  
The period of completion is the period needed to complete the entire service process of each type of service.
- e. Cost / tariff;  
Tariff fees are fees that are charged to service recipients in administering and / or obtaining services from the provider, the amount of which is determined based on an agreement between the organizer and the community.
- f. Service products;  
Service products are the results of services provided and received by established conditions.

- g. Facilities, infrastructure, and / or facilities;  
Facilities, infrastructure, and / or facilities are equipment and facilities needed in the delivery of services, including equipment and service facilities for vulnerable groups.
- h. Implementing competencies;  
Implementing competency is the ability that must be possessed by the implementer including knowledge, expertise, skills, and experience.
- i. Internal monitoring;  
Internal oversight is control carried out by the head of the work unit or the direct supervisor of the executor.
- j. Handling complaints, suggestions, and input;  
Handling complaints, suggestions, and input is the procedure for implementing complaints handling and follow-up.
- k. Number of implementers;  
The number of implementers is the availability of executors following the workload.
- l. Service guarantees that provide certainty of services carried out following service standards;
- m. Guarantee the security and safety of services in the form of a commitment to provide a sense of security, free from danger, and the risk of doubt;  
The guarantee in question is the certainty of giving a sense of security and free from danger, risk, and doubt.
- n. Evaluating implementing performance.  
Assessment to find out how far the implementation of activities by service standards.

## RESEARCH METHODS

The method used in this paper is a qualitative method that is complemented by literature studies and interviews.

### 1) Literature Study Method

A method that aims to obtain a theoretical foundation obtained through several books, the Minister of Finance Regulation and the relevant Director-General of Tax Regulations.

### 2) Field Study Method A

Method that aims to collect data by surveying research objects directly to find out the actual situation in the field. This method includes interviews with the executor of the Internal Affairs and Compliance Subdivision section and analysis of supporting data in the form of examples of standard operating procedures and annual reports of the Directorate General of Tax Information and Complaints Services Office.

## FINDINGS AND DISCUSSION

### **Evaluation of service standard components of the Directorate General of Tax Information and Complaints Service Office with service standard components in Act Number 25 of 2009 concerning Public Services The**

Directorate General of Taxes is one of the public organizers in the form of a Directorate under the Ministry of Finance who has the responsibility of carrying out tax collection in Indonesia. As one of the public organizers with working areas throughout Indonesia, of

course, it is not easy to reach taxpayers in all parts of Indonesia. Therefore the Directorate General of Taxes has several Technical Implementation Units that help carry out their duties.

The Office of Information and Complaints Services is one of the Technical Implementation Units of the Directorate General of Taxes in the field of services, providing tax information and managing complaints. In carrying out its service activities, it is a must for every public service provider to have service standards. The Information and Complaints Service Office of the Directorate General of Taxes has service standards for each service activity as outlined in the Standard Operating Procedures.

According to Law Number 25 of 2009 concerning Public Services, each public provider is obliged to establish and apply a service standard. However, in the implementation of the Standard Operating Procedures used by KLIP as a service standard, it does not have all the components mentioned in the law, only a few components are included.

a. legal legal

Basis in question is the statutory regulations that form the basis of service delivery. Based on KLIP DGT's Standard Operating Procedure (SOP) document, there are already legal basic components for each SOP. The legal basis stated in the DGT KLIP Operational Procedure Standards can be in the form of Laws, Regulation of the Minister of Finance, Decree of the Minister of Finance, Decrees of the Director-General of Taxes, Regulations of the Director-General of Taxes, and Circular of the Director-General of Taxes related to the said service activities. This proves that it is appropriate to place a legal basis on Standard Operating Procedures.

b. Requirements

Requirements are conditions that must be met in the maintenance of a type of service, both technical and administrative requirements. If you see the KLIP DGT Standard Operating Procedure document, the matter of the requirements is not written on the DGT KLIP Standard Operating Procedure because there are no special technical or administrative requirements to get services from the DGT KLIP. However, in the Regulation of the Director-General of Tax Number Per-25 / PJ / 2016 regarding the delivery of services at the Directorate General of Tax Information and Complaints Service Office, it is regulated regarding working hours, types of services provided, information that may and may not be asked of officers. This proves that the DGT KLIP Operational Procedure Standard does not have one component of the Service Standards mentioned in Act Number 25 of 2009 concerning Public Services, namely requirements. However, according to the author this can still be tolerated because, in addition to the services provided by KLIP, the DGT does not have specific requirements, matters relating to general requirements are stated in the Regulation of the Director-General of Tax Number Per-25 / PJ / 2016 regarding the Implementation of services at the Information and Complaints Service Office Directorate General of Taxation.

c. Systems, mechanisms, and procedures

Systems, mechanisms, and procedures included are service procedures that are standardized for service providers and recipients, including complaints. Based on the DGT KLIP's Standard Operating Procedures, matters regarding the system, mechanism, and procedures are already contained therein. This is explained in writing in the form of points and the form of a *flowchart*. According to the author, including the procedure

component in the Standard Operating Procedure is appropriate because it is by Law Number 25 of 2009 concerning Public Services.

d. Period for completion

The intended period is the period needed to complete the entire service process of each type of service. Based on the KLIP DGT Standard Operating Procedure document, there is a component for the completion period in it. According to the authors, placing the time component in the SOP is an important reminder for the executor of the deadline for implementing the service. This proves that it is already following Law Number 25 of 2009 concerning Public Services because the KLIP DGT Standard Operating Procedures have a settlement period.

e. Costs / tariffs The

Costs referred to are the fees charged to the service recipient in managing and / or obtaining services from the organizer. If you see the KLIP DGT Standard Operating Procedure document, the cost/tariff is not included. However, according to the author, it does not have a significant effect because there is indeed no cost in the services provided by the DGT KLIP like the services provided by the Directorate General of Taxes.

f. Service products Service

Products are the results of services provided and received following established conditions. Based on the KLIP DGT Standard Operating Procedure document, there is already a service product component in it. However, the term used is *Output*. According to the authors, this is by the provisions in Law Number 25 of 2009 concerning Public Services because in the SOP the results of the service process are notified.

g. Facilities, infrastructure, and / or facilities

What is meant by facilities, infrastructure, and / or facilities are equipment and facilities needed in the delivery of services, including equipment and service facilities for vulnerable groups. If you see the DGT KLIP Procedure Standard Operating Documents, this is not listed therein. However, Regulation of the Director-General of Tax Number Per-25 / PJ / 2016 concerning Service Delivery at the Information and Complaints Service Office of the Directorate General of Taxes has explained the facilities used by KLIP DGT in performing services. The means in question can be via telephone, social media twitter and facsimile. According to the author, although there is no component of facilities, infrastructure, and/or facilities in the DGT KLIP Standard Operating Procedures it is not a problem because this is further explained in Regulation of the Director-General of Tax Number Per-25 / PJ / 2016.

h. Implementing

Competence The intended competency of the implementers is the ability that must be possessed by the implementer including knowledge, expertise, skills, and experience. If seen in KLP DGT's Standard Operating Procedures document, this does not exist. Based on the results of interviews with implementers of the Subdivision Section on Internal Administration and Compliance, the writer can conclude that the information regarding the competence of the executor is indeed not contained in the DGT KLIP Standard Operating Procedures. However, matters relating to the abilities that must be possessed and the tasks that must be carried out by the implementer are contained in the job description.

- i. Internal  
Supervision Internal control referred to is the control carried out by the head of the work unit or the direct supervisor of the executor. Based on the KLIP DGT Standard Operating Procedures document, matters regarding internal control are not contained therein. However, based on the results of interviews with the implementers of the Internal Affairs and Compliance Subdivision Section, the author can conclude that although there is no information that there is internal supervision by the leadership, internal control is still carried out by the Quality Assurance Section. This section has responsibility for monitoring internal controls in the Directorate General of Tax's Information and Complaints Service Office.
- j. Handling of complaints, suggestions, and input  
What is meant by the handling of complaints, suggestions and input is the procedure for handling complaints and following upon them. If seen in KLP DGT's Standard Operating Procedures document this is not listed. However, if the public wants to make a complaint report regarding services at this office, the public can report to the Directorate General of Tax Information and Complaints Service Office as well.
- k. Number of executors  
The meaning of the component number of implementers is the availability of executors by the workload. Based on the DGT KLIP Procedure Standard Operating document, there is a list of relevant parties. According to the authors, this is following Law Number 25 of 2009 concerning Public Services because the list of related parties can replace the number of implementing components. The list of related parties mentions who is needed in carrying out a type of service activity.
- l. Service guarantees that provide certainty of services are carried out by service standards.  
Service guarantees provided in accordance with the standards are not explained in the Standard Operating Procedures, but based on an interview with one of the implementers of the Internal Administration and Compliance Subdivision, the author can conclude that there is indeed no guarantee of service performed in accordance with service standards, but routine evaluations are always fixed carried out by the Quality Assurance Section to keep the services provided according to standards.
- m. Guaranteed security and safety of services in the form of a commitment to provide a sense of security, free from danger, and risk of doubt.  
The intended thing is the certainty of giving a sense of security and free from danger, risk, and doubt. If seen in the KLP DGT Standard Operating Procedure document, the matter regarding guarantees as mentioned above is not there. According to the authors, this is important to put in the Standard Operating Procedure, because security and safety guarantees are important to get the trust of the community. Because with this guarantee, the community will feel safe if you use the services available at the KLIP.
- n. Evaluation of the performance of the executor  
This evaluation is related to the assessment to find out how far the implementation of activities is under service standards. Based on the KLIP DGT Standard Operating Procedures document this evaluation was not explained further. However, based on an interview with one of the implementers of the Internal Affairs and Compliance Subdivision, the author can conclude that, although it is not contained in the SOP,

evaluations of the implementer or agent are still routinely carried out by the Quality Assurance Section by establishing certain assessment indicators with an assessment form as in appendix II .

### **Identification of supporting factors for service success in the Directorate General of Tax Information and Complaints Service Office based on the annual report of the Directorate General of Tax Information and Complaints**

Serviced Office in the Directorate General of Taxation Information Services Office Performance Report explained that performance management is a strategic and integrated process that supports organizational success through developing human resource performance.

Every year the Directorate General of Tax's Information and Complaints Service Office prepares Strategic Targets and Key Performance Indicators as outlined in the DGT's Information and Complaints Services Office Strategic Map. The intended Strategic Targets are:

- 1) optimal DGT KLIP services;
- 2) improve excellent service;
- 3) high-performance, healthy organization;
- 4) competitive human resources;
- 5) optimal budget execution.

To ensure the achievement of Strategic Targets, the DGT KLIP has compiled and established Key Performance Indicators as a measure of achieving Strategic Targets. Have the Main Performance Indicators for each of the Strategic Targets, their targets, and their realization.

**Table 1. Organizational Performance Achievements at 2016**

No	Strategic Targets	Main Performance Indicators	2016		
			Target	Realization	% Realization
1	Optimal KLIP Services	Index of service user satisfaction	75%	75.09%	100.12%
2	Optimal KLIP Services	Percentage of <i>outbound call</i>	100%	100%	100%
3	Service Excellent	Percentage of <i>call center calls</i> answered	80%	87.31%	109.14%
4	Service Excellent	Percentage follow-up on complaints of taxation services	75%	n / a	n / a
5	Service Excellent	Agent quality index	90%	96.15%	106, 83%
6	Competitive HR	Percentage of employee performance management on time	100%	100%	100%
7	Competitive HR	Percentage of employees who meet the Jamlat standards	55%	56.87%	103.40%

8	Healthy organization with high performance	Percentage of risk mitigation completed carried out	75%	100%	120%
9	High-performance healthy organizations	Percentage of implementation of institutional transformation initiatives	100%	100%	100%
10	Optimal budget management	Percentage of quality of budget execution	95%	89.50%	94.21%

Source: 2016 DGT KLIP

Performance Report the achievement of targets for each criterion certainly did not just happen. Based on the 2016 DGT KLIP Performance Report, several factors have caused this. The thing in question is.

- a. Supported by the 12th Institutional Transformation Program (*Drastically Increase Call Center Capacity*), namely the addition of employees. Increasing the number of employees will certainly increase the capacity of services provided.
- b. There was an increase in the number of agents through the placement of new D-IV graduates as many as 38 people in the fourth quarter of 2016 to be immediately trained and assigned as agents *call center*.
- c. Infrastructure improvement which consists of *call centers* and *workstations* in the form of procurement of equipment maintenance *contact center* and supporting applications in 2016.
- d. Improving the quality of agents through training *hard skill* and *soft skill* continuously the tax academy program.
- e. The Information and Complaints Service Office always strives to provide sincere, thorough, and quality services as the watchwords of the KLIP KLIP relate to the services provided. Efforts to provide the best service are reflected in the existence of a quality assurance system consisting of support *tax knowledge base*, training providers, *live monitoring*, and the availability of escalation mechanisms for unresolved questions.

The existence of an agent quality assessment is routinely carried out by the Quality Assurance Section by determining certain indicators.

## CONCLUSION AND SUGESTION

### Conclusions

Based on the previous discussion, the author can draw the following conclusions:

- a. Service Standards required by Law Number 25 of 2009 concerning Public Services for owned by the Directorate General of Tax Information and Complaints Office in the form of Standard Operating Procedures.
- b. Some service standard components in Law Number 25 of 2009 concerning Public Services, some of which are not included in the Operational Information and Complaints Service Office Standards, are cost / tariff requirements, infrastructure and / or facilities, implementing competencies, internal supervision, complaint handling, service guarantees, security guarantees, and performance evaluators. However, the Ministry of

Finance has further stipulated which components must be included in the Standard Operating Procedures in the Regulation of the Minister of Finance of the Republic of Indonesia Number 131 / PMK.01 / 2015 concerning Guidelines for the Preparation of Business Processes, Decision Making Framework and Standard Operating Procedures in Ministry of Finance environment. Even though it does not meet the components in the Public Service Act it is not considered a problem as long as it fulfills the components in the PMK.

- c. Some components that are not in the Standard Operating Procedures of the Directorate General of Tax Information and Complaints Service Office but are mentioned as Service Standard Components in Law Number 25 of 2009 concerning Public Services are explained further in another document. The documents referred to are:
  - 1) Regulation of the Director-General of Tax Number Per-25 / PJ / 2016 concerning Service Delivery at the Information and Complaints Service Office of the Directorate General of Taxes
  - 2) Descriptions of Executing Positions
  - 3) The results of evaluating the performance of implementers by the Quality Assurance Section
- d. The supporting factors for the success of service begins with determining Strategic Targets and Main Performance Indicators, then supported by the activities needed to achieve the targets of each of the Main Performance Indicators. Activities carried out can include increasing the number of implementers, improving the quality of implementers through education at the tax academy and activities in the form of evaluations carried out routinely by the Quality Assurance Section.

### Suggestions

Based on the discussion, the author can provide the following advice:

- a. Service Standards and Operational Standards Procedures belonging to the Information and Complaints Service Office must meet the service standard components specified in Law Number 25 of 2009 concerning Public Services
- b. In 2016, the realization of the percentage of realization of the target achievement Key Performance Indicators of the Directorate General of Tax Information and Complaints Service Office on average exceed 100%. This indicates that the performance of this Office is already good, it would be better to increase the target at the beginning to spur enthusiasm and improve the performance of the Information and Complaints Service Office of the Directorate General of Taxes.

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### **Regulations**

of Law Number 25 of 2009 concerning Public Services

Presidential Regulation of the Republic of Indonesia Number 81 of 2010 concerning Grand Design Reformasi Birokrasi tahun 2010-2025

Peraturan Menteri Keuangan Nomor 174/PMK.01/2012 tentang Organisasi dan Tata Kerja Kantor Layanan Informasi dan Pengaduan Direktorat Jenderal Pajak

Peraturan Menteri Keuangan Republik Indonesia Nomor 206.2/PMK.01/2014 tentang Organisasi dan Tata Kerja Instansi Vertikal Direktorat Jenderal Pajak

Peraturan Menteri Keuangan Republik Indonesia Nomor 234/PMK.01/2015 tentang Organisasi dan Tata Kerja Kementerian Keuangan

Peraturan Menteri Keuangan Republik Indonesia Nomor 131/PMK.01/2015 tentang Pedoman Penyusunan Proses Bisnis, Kerangka Pengambilan Keputusan dan Standar Operasional Prosedur di Lingkungan Kementerian Keuangan

Peraturan Direktur Jenderal Pajak Nomor 25/PJ/2016 tentang Penyelenggaraan Pelayanan pada Kantor Layanan Informasi dan Pengaduan Direktorat Jenderal Pajak