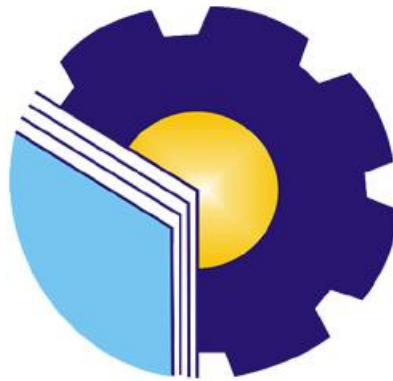


**APPRENTICESHIP REPORT  
*BADAN PENDAPATAN DAERAH (BAPENDA)*  
OF BENGKALIS REGENCY**

**LAILA FITRI  
5404171104**



**APPLIED BACHELOR OF INTERNATIONAL BUSINESS  
ADMINISTRATION STUDY PROGRAM  
BUSINESS ADMINISTRATION DEPARTMENT  
STATE POLYTECHNIC OF BENGKALIS  
2021**

**VALIDATION SHEET**

**APPRENTICESHIP REPORT  
BADAN PENDAPATAN DAERAH (BAPENDA) OF BENGKALIS  
REGENCY**

Written as one of the condition for completing Apprenticeship

**LAILA FITRI**  
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Bengkalis, June 30<sup>th</sup> 2021

**Head of Technical Implementation  
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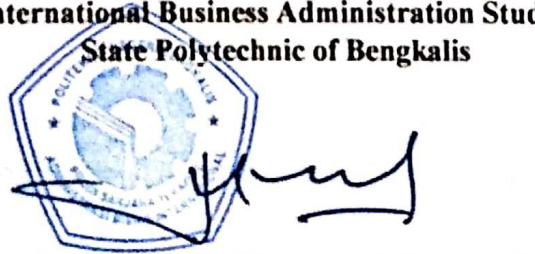
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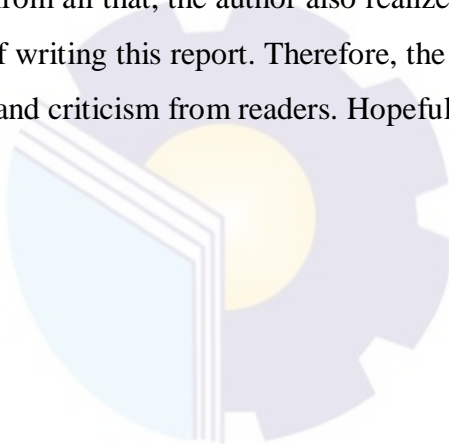
## PREFACE

Praise be to Allah SWT who has bestowed His grace and guidance so that the author can complete the work practice report at the *Badan Pendapatan Daerah (BAPENDA)* of Bengkalis Regency. The author would like to thank those who have assisted in the preparation of this apprenticeship report, among others to:

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During apprenticeship at the *Badan Pendapatan Daerah (BAPENDA)* of Bengkalis Regency, there were many lessons and knowledge that the author got from office employees. Apart from all that, the author also realizes that there are still many mistakes in the process of writing this report. Therefore, the author is happy to accept any suggestions or input and criticism from readers. Hopefully this report is useful for all interested parties.



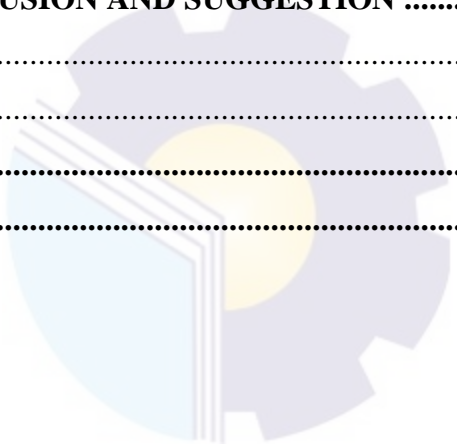
Bengkalis, July 2021

**Laila Fitri**  
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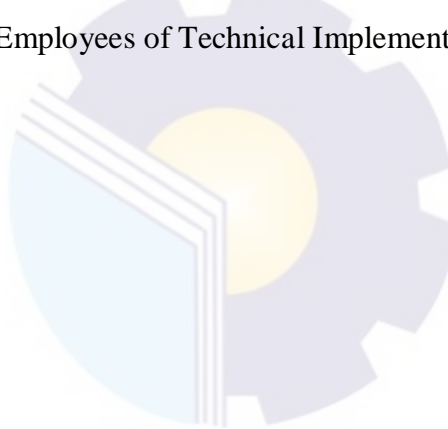


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# CHAPTER I

## INTRODUCTION

### 1.1 Background of the Apprenticeship

The development of the times continues to increase rapidly in various fields such as knowledge and technology. It is increasingly recognized that competition in the world of work is also getting bigger. Therefore, the role of education is very supportive of all aspects needed to face competition in the world of work. This can be obtained if everyone wants to learn a lot of knowledge well. Education itself is a conscious and planned effort to create a learning atmosphere and learning process for students to actively develop their potential to have religious spiritual strength, self-control, personality, intelligence, noble character, and skills needed by themselves and society. Education can also be interpreted as a conscious and systematic effort to achieve a standard of living or for better progress. In simple terms, the notion of education is a learning process for students to be able to understand, understand, and make humans more critical in thinking.

Higher education is one of the educational institutions that have a very large role in efforts to develop human resources and increase the nation's competitiveness. State Polytechnic of Bengkalis is one of the institutions that organizes educational activities. Every school or college is expected to be able to produce graduates who are able to compete and survive in the world of work. This means, every graduate must have competencies such as knowledge, skills and good professional attitudes so that graduates can compete in the world of work to be able to make it happen, everyone must have an experience in the world of work. Therefore, an activity is held that will later help these graduates in the world of work, the activity in question is practical work or commonly called apprenticeship.

Business Administration Department is one of the majors at the State Polytechnic of Bengkalis. In 2016, this department opened a new study program,

namely D4-International Business Administration and D4-Public Finance Accounting. D4-International Business Administration Study Program is engaged in Economics and Business, where students learn about the business world, along with its scope, both in terms of handling letters, administration, management, finance, human resource, to the corporate world. To prepare student to be ready for use in this field, the International Business Administration Study Program requires students to participate the apprenticeship both in Government Agencies and Private Agencies for 4 (four) month. To conduct of apprenticeship, student must complete their studies up to 6 (six) semesters and graduate in full.

International Business Administration Study Program hopes that with the apprenticeship students can know firsthand how the real business world is, and can add insight to each student to be more skilled, responsive, and able to compete and be efficient in the future. Every student who has completed the apprenticeship is required to make a work report while carrying out the apprenticeship so that students can be responsible for the result obtained from these activities.

Based on the above, the author as a student of the International Business Administration Study Program chose to carry out the apprenticeship at *Badan Pendapatan Daerah (BAPENDA)* of Bengkalis Regency. During the implementation of the apprenticeship the author was placed in the Technical Implementation Unit for Rural and Urban Land and Building Taxes. The implementation of the apprenticeship starts from February 15<sup>th</sup>, 2021 to June 30<sup>th</sup>, 2021.

## **1.2 Purposes of the Apprenticeship**

The purpose of implementing the apprenticeship at *Badan Pendapatan Daerah (BAPENDA)* of Bengkalis Regency are as follows:

1. To find out the type of work at *Badan Pendapatan Daerah (BAPENDA)* of Bengkalis Regency.
2. To find out the system and work procedures at *Badan Pendapatan Daerah (BAPENDA)* of Bengkalis Regency.

3. To find out the place and work position at *Badan Pendapatan Daerah (BAPENDA)* of Bengkalis Regency.
4. To find out the obstacle and solutions during the implementation of the apprenticeship at *Badan Pendapatan Daerah (BAPENDA)* of Bengkalis Regency.

### **1.3 Significances of the Apprenticeship**

#### **1.3.1 Significances for Student**

The significance of implementing the apprenticeship at *Badan Pendapatan Daerah (BAPENDA)* of Bengkalis Regency for students are as follows:

1. Students have the opportunity to apply theoretical/concept knowledge in the real working world.
2. Students gain practical experience in applying theoretical/concept knowledge according to their study program.
3. Students have the opportunity to work and teams consisting of several people so that they are able to provide ideas.

#### **1.3.2 Significances for State Polytechnic of Bengkalis**

The significance of implementing the apprenticeship at *Badan Pendapatan Daerah (BAPENDA)* of Bengkalis Regency for State Polytechnic of Bengkalis are as follows:

1. Apprenticeship can strengthen cooperation and socialization between the State Polytechnic of Bengkalis and *Badan Pendapatan Daerah (BAPENDA)* of Bengkalis Regency.
2. Apprenticeship can improve the competence of State Polytechnic of Bengkalis graduates.

#### **1.3.3 Significances for the Company**

The significance of implementing the apprenticeship at *Badan Pendapatan Daerah (BAPENDA)* of Bengkalis Regency for Company are as follows:

1. Apprenticeship is a link between the company and the campus.

2. With the apprenticeship students are expected to help company employees in completing work, providing ideas and providing advice in solving problems.



## CHAPTER II

### GENERAL DESCRIPTION OF THE COMPANY

#### 2.1 Company Profile

*Badan Pendapatan Daerah (BAPENDA)* or Regional Revenue Agency of Bengkalis Regency which was formerly the Regional Revenue Service was formed in accordance with the Bengkalis Regent Regulation Number 62 of 2016 which has the following duties:

1. Policy formulation in the field of regional income.
2. Implementation of regional policies in the field of regional income.
3. Improving the quality of Human Resources in the field of regional income.
4. Monitoring, supervision, evaluation and reporting of implementation in the field of regional income.



**Figure 2.1** *Badan Pendapatan Daerah (BAPENDA)* of Bengkalis Regency  
**Source:** *Badan Pendapatan Daerah (BAPENDA)* of Bengkalis Regency



**Figure 2.2** Logo of *Badan Pendapatan Daerah (BAPENDA)* of Bengkalis Regency  
**Source:** *Badan Pendapatan Daerah (BAPENDA)* of Bengkalis Regency

*Badan Pendapatan Daerah (BAPENDA)* of Bengkalis Regency, in addition to trying to continue to increase revenue, both from local revenue and income from balancing funds, also continues to improve the quality of service to taxpayers. As a joint commitment to the *Badan Pendapatan Daerah (BAPENDA)* of Bengkalis Regency, it continues to improve services for the satisfaction of the community and taxpayers in paying taxes. Cooperating with public banks or tax objects can make payments at banks that have collaborated with the *Badan Pendapatan Daerah (BAPENDA)* of Bengkalis Regency wherever they are located.

The tax services provided by the *Badan Pendapatan Daerah (BAPENDA)* of Bengkalis Regency are:

1. Hotel Tax
2. Restaurant Tax
3. Entertainment Tax
4. Advertising Tax
5. Street Lighting Tax
6. Parking Tax
7. Groundwater Tax
8. Walet Bird's Nest Tax



9. Taxes on non-metallic minerals and rocks
10. Fee for the Acquisition of Land and Building Rights
11. Rural and Urban Land and Building Tax

The tax service continues to improve its service quality to provide excellent service to the public and tax objects because every person or business entity has a regional tax obligation to immediately report and pay Regional Taxes through the *Badan Pendapatan Daerah (BAPENDA)* of Bengkalis Regency.

## **2.2 Vision and Mission**

### **2.2.1 Vision of *Badan Pendapatan Daerah (BAPENDA)* of Bengkalis Regency**

Vision is the ideals, dreams or goals of an organization in the future and what needs to be done to realize that vision. The vision of the *Badan Pendapatan Daerah (BAPENDA)* of Bengkalis Regency is "the realization of reliable and accountable regional revenue management".

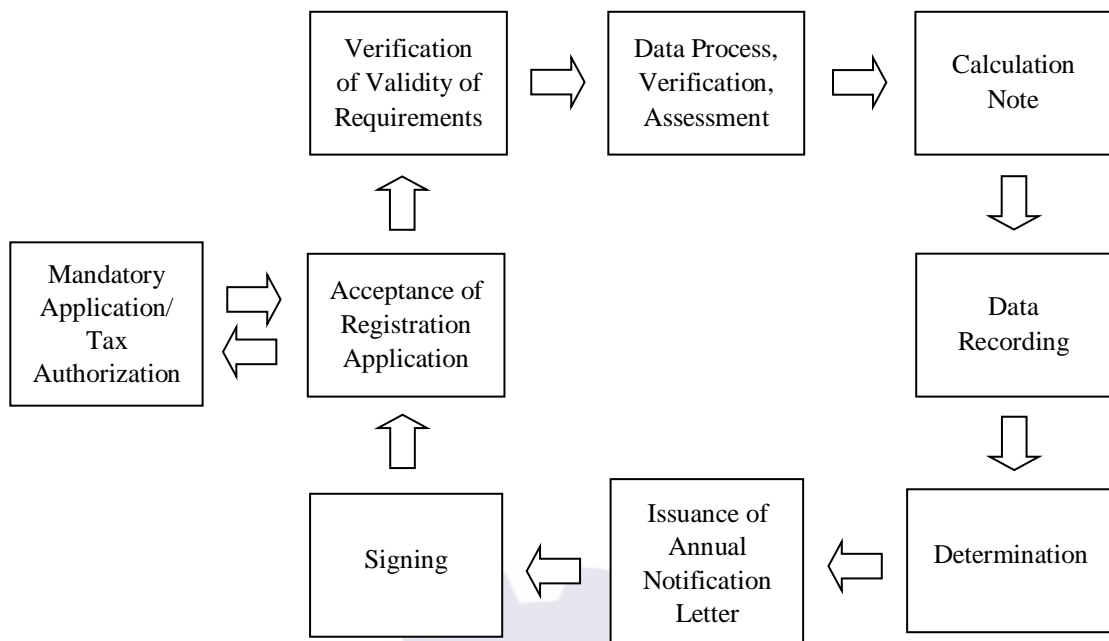
### **2.2.2 Mission of *Badan Pendapatan Daerah (BAPENDA)* of Bengkalis Regency**

Mission is a strategy, action or various stages that must be carried out by an organization to realize the vision that has been created. The mission of the *Badan Pendapatan Daerah (BAPENDA)* of Bengkalis Regency is as follows:

1. Realizing the quality of revenue service
2. Realizing the quality of revenue management
3. Realizing a good governance management system

## **2.3 Kind Of Business**

*Badan Pendapatan Daerah (BAPENDA)* of Bengkalis Regency is a government institution which is a organization to public services in the field of regional taxation within the Bengkalis Regency government. The type of services of precisely in the section on the Technical Implementation Unit for Rural and Urban Land and Building Taxes are as follows:



**Figure 2.3 Work Chart of the Technical Implementation Unit for Rural and Urban Land and Building Taxes**

**Source: *Badan Pendapatan Daerah (BAPENDA)* of Bengkalis Regency, 2021**

From the picture of the work chart in the field of the Rural and Urban Land and Building Tax Technical Implementation Units above, each has an explanation, the following is the explanation:

1. Submit a written application in Indonesian addressed to the Mayor through the Village Consultative Body.
2. Fill in the Regional Tax Object Registration Letter and Attachment to the Tax Object Notification Letter clearly, correctly and completely.
3. The application letter and the Regional Tax Object Registration Letter and the Attachment of the Tax Object Tax Return are signed by the tax subject or tax payer, and in the event that it is signed by a non-tax subject or tax payer, and is not brought by the taxpayer/representative, it must be accompanied by a power of attorney.

4. Completion of registration of new tax objects through research or verification and set forth in the official report through the data updating process.
5. In the event that proof of ownership/control/utilization of land (certificate/deed of sale/purchase/official measurement drawing of the National Land Agency/decision letter from the authorized agency/certificate issued by the lurah and known to the local sub-district head/other similar documents) was issued 5 years ago since the time of registration, it must first be checked/legalized/plotted by the authorized agency.
6. Additional:
  - a. The application for a new tax return with a tax object, if necessary, may be subject to field research by a designated officer to determine the validity of the data submitted by the taxpayer.
  - b. Application for Tax Returns Payable for new tax objects, assessments can be issued for the past 5 years.

## **2.4 Organizational Structure**

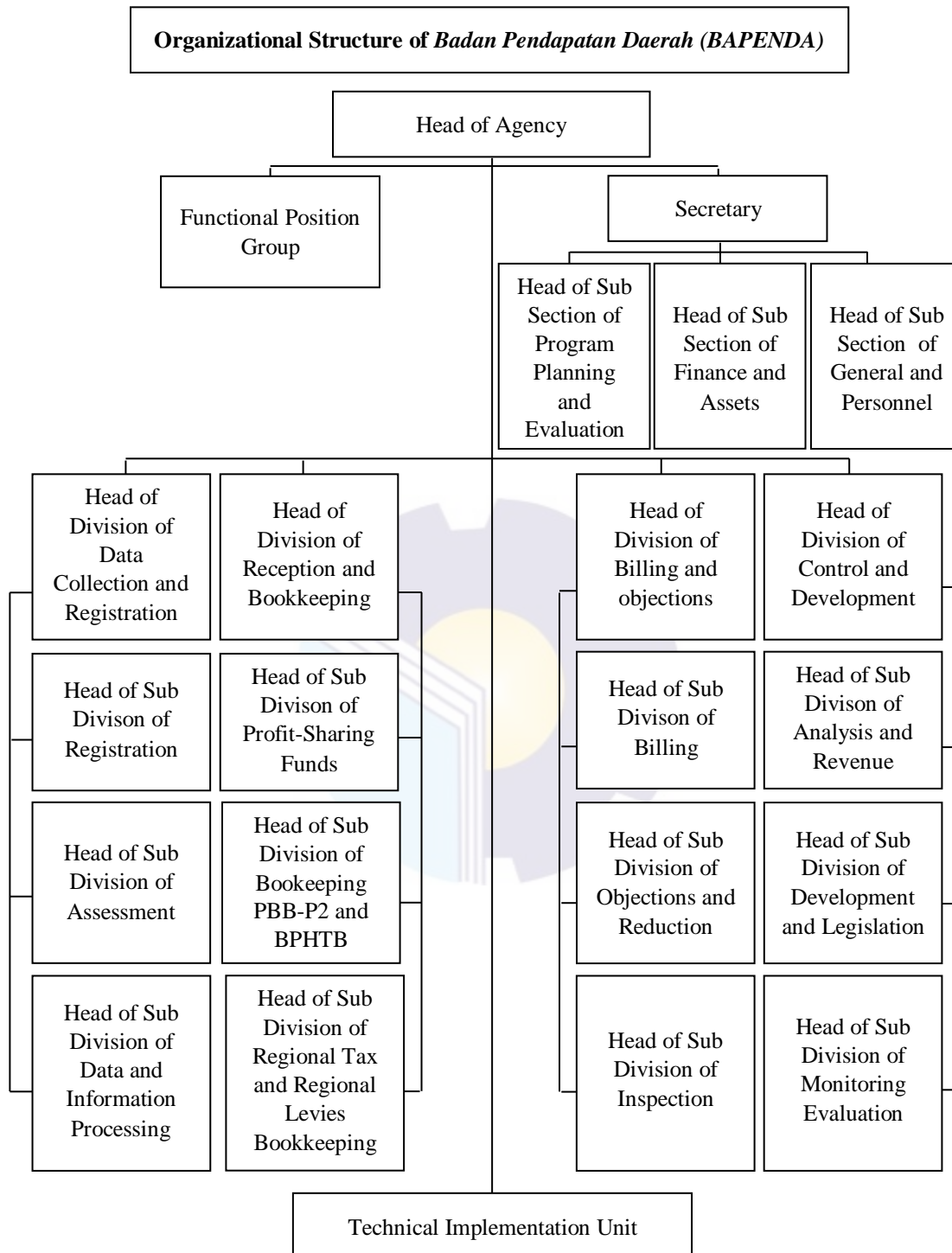
The organizational structure can be interpreted as a multilevel line (hierarchy) that contains the components that make up the organization. The structure clearly describes the position, function, rights and obligations of each position within the scope of the organization. Ensuring this aims so that every component in the organization can function optimally and can run effectively and efficiently. In addition, it also clearly describes the separation of activities between one another and how the relationship between activities and functions is limited.

Based on the Bengkalis Regent Regulation Number 62 of 2016 concerning Position, organizational structure, echeloning, function assignments and job descriptions as well as work procedures at the *Badan Pendapatan Daerah (BAPENDA)* of Bengkalis Regency, *Badan Pendapatan Daerah (BAPENDA)* of Bengkalis Regency has an organizational structure and structure in order to carry out the implementation of public services in the field of regional taxation within the

Bengkalis Regency government. To carry out the implementation of public services in the field of regional taxes.

The organizational structure of the *Badan Pendapatan Daerah (BAPENDA)* of Bengkulu Regency is as follows:





**Figure 2.4 Organizational Structure of the *Badan Pendapatan Daerah (BAPENDA)* of Bengkalis Regency**

**Source: *Badan Pendapatan Daerah (BAPENDA)* of Bengkalis Regency, 2021**

Each work position in the organizational structure of the *Badan Pendapatan Daerah (BAPENDA)* of Bengkalis Regency has duties and functions to achieve organizational goals. The following is a job description of each organizational structure, namely:

1. Head of Agency

The head of the agency has the task of leading, coordinating and supervising the implementation of regional autonomy in the field of regional tax collection in accordance with the provisions of the legislation.

2. Secretary

The Secretary has the task of assisting and being responsible to the head of the agency in carrying out the secretarial management of the agency. In carrying out its duties, the secretary consists of:

a. Sub Section of Program Planning and Evaluation

Sub Section of Program Planning and Evaluation has the main task of assisting the secretary in carrying out management, program preparation and agency reporting. The functions are:

- 1) Preparation of materials for coordinating the preparation of the work program of the Program Sub Division and reporting;
- 2) Preparation of coordinating materials for program/planning, monitoring, evaluation and reporting;
- 3) Implementation of public relations management;
- 4) Management of the Agency's budget preparation; and
- 5) Implementation of other functions assigned by the leadership in accordance with their field of work.

b. Sub Section of Finance and Assets

The task of the Finance and Assets Sub-Section is to assist the secretary in carrying out the financial management of the Agency. The functions of the Finance and Assets Sub-Section are:

- 1) Preparation of materials for the preparation of the work program of the Finance and Equipment Sub-Section;
- 2) Financial administration of the Agency;
- 3) Preparation of the Agency's financial reporting;
- 4) Coordinate the preparation of materials for responses to financial audit reports; and
- 5) Implementation of other functions given by the leadership according to their duties and functions.

c. Sub Section of General and Personnel

The General and Personnel Sub-Section has the task of assisting the secretary in carrying out household management, administration and staffing of the Agency. Meanwhile, the functions of the General and Personnel Sub-Section are:

- 1) Preparation of materials for the preparation of the work program of the General and Personnel Sub-Section;
- 2) Household management and administration;
- 3) Management of the Agency's goods/services;
- 4) Preparation of materials for the formulation of policies for the organization of the Agency;
- 5) Management of the Agency's personnel administration services; and
- 6) Implementation of other functions given by the leadership in accordance with the field of duty.

3. Division of Data Collection and Registration

The Data Collection and Registration has the task of assisting the Head of the Agency in formulating and implementing policies, evaluating and reporting data collection and registration, assessment and processing of Regional Tax data. The Data Collection and Registration Sector consists of:

a. Sub Division of Registration

The Sub-Division for Registration has the task of assisting the Head of the Regional Tax Division in preparing materials for formulating and implementing policies, evaluating and reporting data collection and registration of regional tax objects. Meanwhile, the functions of the Sub-Division for Registration are:

- 1) Preparation of materials for the preparation of work programs for the Data Collection Sector;
- 2) Preparation of materials for the formulation, implementation and coordination of policies for data collection and registration of regional tax objects;
- 3) Registration of Tax Objects and Taxpayers;
- 4) Implementation of Local Tax Intensification;
- 5) Implementation of Regional Tax Extensification;
- 6) Preparation of assessment materials for bureaucratic reform in the Data Collection Sub-Sector;
- 7) Implementation of monitoring, evaluation and preparation of reporting for the Sub-Sector of Data Collection; and
- 8) Implementation of other functions given by the leadership according to their field of work.

b. Sub Division of Assessment

The task of the Appraisal Sub Division is to assist the Head of Regional Tax Division in preparing materials for formulating and implementing policies, evaluation and reporting, assessment of Rural and Urban Land and Building Taxes and Customs for Acquisition of Rights on Land and Buildings. The functions are:

- 1) Preparation of materials for the preparation of the work program of the Assessment Sub-Sector;



- 2) Preparation of materials for the formulation, implementation and coordination of Rural and Urban Land and Building Tax assessment policies as well as Land and Building Rights Acquisition Fees;
- 3) Appraisal of Rural and Urban Land and Building Tax objects and Land and Building Rights Acquisition Fees;
- 4) Local tax data updating;
- 5) Preparation of assessment materials for bureaucratic reform and organizational maturity of the Assessment Sub-Sector;
- 6) Implementation of monitoring, evaluation and preparation of the Sub-Sector Assessment report; and
- 7) Implementation of other functions assigned by the leadership in accordance with their field of work.

c. Sub Division of Data and Information Processing

The Sub Division of Data and Information Processing has the task of assisting the Head of the Division in formulating and implementing policies and technical guidelines in the field of data processing and information. While the functions of the Data and Information Processing Sub-Sector are:

- 1) Create and maintain the Taxpayer Master Register;
- 2) Provide Identification Card with Regional Taxpayer Identification Number;
- 3) Processing data on Regional Tax registration forms/Registration Letters for Land and Building Tax Objects, providing and distributing Regional Apparatus Work Units/Registration Letters of Taxes Payable to Taxpayers;
- 4) Processing data and information on Regional Taxes and other Regional Revenues;
- 5) Prepare accountability reports for the implementation of tasks; and

- 6) Implementation of other functions given by the leadership according to the field of duty.

4. Division of Reception and Bookkeeping

The Division of Reception and Bookkeeping has the task of assisting the Section Head in formulating and implementing policies and technical guidelines in the field of receipts and bookkeeping. Receipts and bookkeeping consist of:

a. Sub Division of Profit Sharing Fund

The Sub Division of Profit Sharing Fund is divided into two, namely the Sub-Sector of Revenue-Sharing Revenue of Taxes and the Sub-Sector of Revenue of Non-Tax Revenue-Sharing. The Sub-Sector of Revenue Sharing Funds for Tax Revenue has the following duties:

- 1) Planning programs/activities and budgeting in the Sub-Sector of Revenue Sharing Funds for Taxes;
- 2) Dividing tasks, guiding, examining and assessing the results of the implementation of the tasks of subordinates within the Sub-Sector of Revenue Sharing Funds for Taxes;
- 3) Conduct an assessment of the potential sources of Tax Revenue Sharing Funds in increasing regional income;
- 4) Determine the target of the Tax Revenue Sharing Fund;
- 5) Receive reports, examine and match the amount of revenue originating from the Tax Revenue Sharing Fund in the regional general treasury account;
- 6) Coordinate the receipt of Tax Revenue Sharing Funds;
- 7) Monitor, evaluate and make reports on the implementation of tasks and activities in the Sub-Sector of Revenue Sharing Funds for Taxes; and
- 8) Carry out other official duties assigned by superiors according to their duties and functions.

Meanwhile, the Sub-Sector of Non-Tax Revenue Sharing Funds has the following duties:

- 1) Planning programs/activities and budgeting in the Sub-sector of Non-Tax Revenue Sharing Funds;
- 2) Dividing tasks, guiding, inspecting and assessing the results of the implementation of the duties of subordinates within the Sub-Sector of Non-Tax Revenue Sharing Funds;
- 3) Conduct an assessment of the potential sources of Non-Tax Revenue Sharing Funds in increasing regional income;
- 4) Determine the target of Non-Tax Revenue Sharing Funds;
- 5) Receive reports, examine and match the amount of revenue originating from the Non-Tax Revenue Sharing Fund;
- 6) Coordinate the receipt of Non-Tax Revenue Sharing Funds;
- 7) Monitor, evaluate and make reports on the implementation of tasks and activities in the Sub-Sector of Non-Tax Revenue Sharing Funds; and
- 8) Carry out other official duties assigned by superiors according to their duties and functions.

b. Sub Division of Bookkeeping PBB-P2 and BPHTB

The Sub Division of Bookkeeping for Rural and Urban Land and Building Taxes and Fees for Acquisition of Land and Building Rights has the following tasks:

- 1) Receive and record copies of all Rural and Urban Land and Building Tax Assessment Set Lists and Regional Tax Payment Letters for Land and Building Rights Acquisition Fees;
- 2) Bookkeeping of Land and Building Tax receipts and Fees for the Acquisition of Land and Building Rights;
- 3) Coordinate the collection of Rural and Urban Land and Building Taxes;

- 4) Prepare reports on Land and Building Tax (weekly and monthly) and Customs on Acquisition of Land and Building Rights (monthly);
  - 5) Perform calculations on arrears of Land and Building Tax and Fees for Acquisition of Land and Building Rights;
  - 6) Prepare accountability reports for the implementation of tasks;
  - 7) Implementation of other functions assigned by the leadership in accordance with their field of work.
- c. Sub Division of Regional Taxes and Regional Levies Bookkeeping

The Sub Division of Regional Taxes and Regional Levies has the following duties:

- 1) Receive and record copies of all Assessment Letters of Regional Taxes/Regional Tax Retribution, Assessment Letters of Regional Taxes/Retribution for Additional Underpaid Regional Taxes, Assessment Letters for Regional Taxes/Retribution for Zero Regional Taxes, Assessment Letters for Regional Taxes/Retribution for Regional Taxes Overpaid;
  - 2) Bookkeeping of Regional Revenues other than Land and Building Taxes in Rural and Urban and Customs for Acquisition of Rights on Land and Buildings;
  - 3) Perform calculation of arrears of Regional Taxes and Regional Levies;
  - 4) Prepare an accountability report on the implementation of tasks; and
  - 5) Implementation of other functions given by the leadership according to their field of work.
5. Division of Billing and Objections

The Division of Billing and Objections has the task of assisting the Head of the Agency in formulating and implementing policies, evaluating and reporting on collections, objections and supervision of Regional revenues. In carrying out its duties, the Billing and Objection Division is divided into:

- a. Sub Division of Billing

The Sub-Section for Billing has the task of assisting the Head of the Division in preparing materials for the formulation and implementation of policies, evaluations and reporting of local tax collections. While the functions are:

- 1) Preparation of materials for the preparation of the work program of the Billing Sub-Sector;
- 2) Preparation of materials for the formulation, implementation and coordination of regional tax collection policies;
- 3) Monitoring the collection of Regional Taxes;
- 4) Administration of Regional Tax Receivables;
- 5) Local Tax Collection;
- 6) Preparation of assessment materials for bureaucratic reform in the Billing Sub-Sector;
- 7) Implementation of monitoring, evaluation and preparation of reports for the Sub-Sector of Billing; and
- 8) Implementation of other functions given by the leadership according to their field of work.

b. Sub Division of Objections and Reductions

The Sub Division of Objections and Reductions has the task of assisting the Head of the Division in preparing formulation materials and implementing policies, evaluating and reporting on the settlement of Regional Tax objections. The Sub-Section for Objections and Reductions has the following functions:

- 1) Preparation of materials for the preparation of the work program of the Objection Sub-Sector;
- 2) Preparation of materials for the formulation, implementation and coordination of regional tax objection settlement policies;

- 3) Settlement of objections, corrections, reductions, cancellations of sanctions relief, refunds of overpayments, relief, and exemption of Regional Taxes;
- 4) Preparation of assessment materials for bureaucratic reform and organizational maturity in accordance with the implementation of activities in the Objection Sub-Sector;
- 5) Implementation of monitoring, evaluation and preparation of the Sub-Sector of Objections reporting; and
- 6) Implementation of other functions given by the leadership according to the field of duty.

c. Sub Division of Inspection

The Audit Sub-Sector has the task of assisting the Head of the Division in formulating and implementing policies and technical guidelines in the field of inspection. To carry out its duties, the Audit Sub Division has the following functions:

- 1) Conducting regional tax and other regional income audits;
- 2) Field verification of requests for correction, cancellation, reduction of provisions, and elimination or reduction of administrative sanctions;
- 3) Prepare accountability reports for the implementation of tasks; and
- 4) Implementation of other functions given by the leadership according to their field of work.

6. Division of Control and Development, consisting of:

a. Sub Division of Analysis and Revenue

The Sub-Sector of Analysis and Revenue has the following duties:

- 1) Conducting an assessment of the work program of the Revenue Sector;
- 2) Conducting a review of technical policy materials in the revenue sector;
- 3) Organizing service facilitation and objections;
- 4) Organizing bookkeeping management and billing facilitation;

- 5) Conducting an assessment of the material for consideration of the revenue sector as a material for the formulation of provincial government policies;
- 6) Organizing the evaluation and reporting of the Revenue Sector; and
- 7) Implementation of other functions assigned by the leadership in accordance with their field of work.

b. Sub Division of Development and Legislation

The Sub Division of Revenue Development has the following duties, namely:

- 1) Planning programs/activities and budgeting in the Revenue Development Sub-sector;
- 2) Dividing tasks, guiding, examining and assessing the results of the implementation of the tasks of subordinates in the Sub-Sector of Revenue Development;
- 3) Conducting Service and Revenue Development;
- 4) Conduct research and development on the potential of Regional Taxes, Regional Levies, regional revenue systems and procedures;
- 5) Develop administrative standards and services for regional revenue collection;
- 6) Evaluating legal products in the revenue sector;
- 7) Monitor, evaluate and make reports on the implementation of tasks and activities in the Revenue Development Sub-Sector; and
- 8) Carry out other official duties assigned by superiors according to their duties and functions.

c. Sub Division of Monitoring Evaluation

The Sub Division of Monitoring Evaluation has the task of assisting the Head of the Division in formulating and implementing policies and technical guidelines in the monitoring evaluation field. Meanwhile, the functions of the Monitoring Evaluation Sub-Sector are:

- 1) Monitor and evaluate the implementation of local revenue collection;
- 2) Monitor and evaluate the use of local taxation facilities and infrastructure and local revenue;
- 3) Prepare and analyze potential regional taxes and levies;
- 4) Planning and evaluating the distribution of revenue sharing for regional taxes and regional levies to villages;
- 5) Prepare accountability reports for the implementation of tasks; and
- 6) Implementation of other functions given by the leadership according to the field of duty.

7. Technical Implementation Unit

The Technical Implementing Unit has the task of carrying out technical operational activities of the agency in the field of revenue services. In carrying out its duties, the Technical Implementation Unit has the following functions:

- 1) Preparation of operational technical plans in the field of provincial revenue services;
- 2) Implementation of operational technical policies in the field of provincial revenue services;
- 3) Implementation of data collection, registration, determination, collection, receipt and deposit of Provincial revenues;
- 4) Implementation of bookkeeping and reporting; and
- 5) Implementation of administrative affairs.

8. Functional Position Group

Has the task of assisting and carrying out some of the duties and functions of the Regional Revenue Agency in accordance with the expertise possessed. The Functional Position Group consists of a number of functional staff who are regulated and determined in accordance with the provisions of the legislation. The number of functional personnel is determined based on the needs and workload.



## **2.5 The Working Process**

Work is a process of interaction between humans and nature, through their own actions regulating and controlling nature to produce something that is the fruit of human work thanks to its relationship with nature. While the work process is a human activity through work equipment to produce products that have use value, and become the basis for further work.

In carrying out work at the *Badan Pendapatan Daerah (BAPENDA)* or Regional Revenue Agency of Bengkalis Regency, especially in the field of the Rural and Urban Land and Building Tax Technical Implementation Unit, employees use internet-based systems, online systems and manual systems. The internet-based system uses an application, while the application used in the work is the SISMIO application or the Tax Object Information Management System. The online system is used to input taxpayer data and tax objects. While the manual system is used to record or write the data needed in the work.

## **2.6 Document Used for Activity**

Documents can literally be interpreted as something written or printed and all objects that have information selected to be collected, compiled, provided or distributed. However, physically in the practical world of economics, documents are important or valuable documents that are written or printed that function or can be used as evidence or information. More broadly, all data collected either digitally, verbally, or in writing can be categorized as documents.

Documents that are often used in daily activities at the *Badan Pendapatan Daerah (BAPENDA)* or Regional Revenue Agency of Bengkalis Regency in the Rural and Urban Land and Building Tax Technical Implementation Unit are as follows:

1. Tax Returns Payable Letter
2. List of Tax Assessments
3. Assignment Order

4. Data on taxpayers and tax objects
5. Tax Object Notification Letter



## **CHAPTER III**

### **SCOPE OF THE APPRENTICESHIP**

#### **3.1 Job Description**

This practical work program is carried out at the *Badan Pendapatan Daerah (BAPENDA)* or Regional Revenue Agency of Bengkalis Regency for four months, starting from February 15, 2021 to June 30, 2021. During the practical work period, apprentices are placed in the Sub Division of Bookkeeping for Rural and Urban Land and Building Taxes. There are several tasks during practical work at the *Badan Pendapatan Daerah (BAPENDA)* or Regional Revenue Agency of Bengkalis Regency, precisely in the Rural and Urban Land and Building Tax Technical Implementation Unit, namely as follows:

1. Prepare a Tax Return Payable Letter for Land and Building Taxes
2. Provide the signature stamp of the Head of Department on the Tax Returns Payable Letter
3. Input Data for Land and Building Tax Object Data
4. Mutation Data for Land and Building Tax Object Data
5. Editing Land and Building Tax Object Data
6. Printing Data or Documents
7. Compile and write the cover of the List of Tax Assessments and Payments for Books 1, 2, 3
8. Checking Land and Building Tax Object data
9. Scan a Letters or Documents

#### **3.2 Place of Apprenticeship**

This practical work activity is carried out at the *Badan Pendapatan Daerah (BAPENDA)* or Regional Revenue Agency of Bengkalis Regency, which is located at

Jalan Jenderal Sudirman No. 22 Bengkalis. During practical work the author was placed in the Sub Division of Land and Building Tax in Rural and Urban. Practical work activities are carried out for approximately 4 (four) months, starting from February 15, 2021 until June 30, 2021.

With the entry conditions for Monday - Wednesday starting at 07.30 WIB until 16.00 WIB, break time is at 12.00 WIB until 13.00 WIB. Thursday starts at 07.30 WIB until 16.30 WIB, break time is at 12.00 WIB until 13.00 WIB. And for Friday entry starting at 07.30 WIB until 16.30 WIB, and break time is at 11.30 WIB until 13.30 WIB.

### 3.3 Kind and Description of the Activity

The description of the activities carried out during the work practice at the *Badan Pendapatan Daerah (BAPENDA)* or Regional Revenue Agency of Bengkalis Regency, to be precise in the Technical Implementation Unit of Rural and Urban Land and Building Taxes, can be seen in the following table:

**Table 3.1 Activities of the first week from February 16<sup>th</sup>, 2021 to February 19<sup>th</sup>, 2021**

No	Working Days	Name of Activity	Bagian
1	Tuesday, 16 February 2021	<ol style="list-style-type: none"> <li>1. Prepare a Tax Returns Payable Letter Land and Building Tax</li> <li>2. Filling out the Tax Object Notification Form</li> <li>3. Provide the signature stamp of the Head of Department on the Tax Returns Payable Letter Land and Building Tax</li> </ol>	Rural and Urban Land and Building Tax Technical Implementation Unit
2	Wednesday, 17 February 2021	<ol style="list-style-type: none"> <li>1. Prepare a Tax Returns Payable Letter Land and Building Tax</li> </ol>	
3	Thursday, 18 February 2021	<ol style="list-style-type: none"> <li>1. Prepare a Tax Returns Payable Letter Land and Building Tax</li> </ol>	
4	Friday, 19 February 2021	<ol style="list-style-type: none"> <li>1. Prepare a Tax Returns Payable Letter Land and Building Tax</li> </ol>	

**Source: Data Processed, 2021**

Table 3.1 is the author's first week practical work activities. The first week the writer was taught to compile the Tax Return Payable Letter Land and Building Tax

based on each sub-district, fill out the Tax Object Notification Form, and stamp the signature of the Head of Department on the Tax Return Payable Letter Land and Building Tax that had been prepared earlier.

**Table 3.2 Activities of the second week from February 22<sup>th</sup>, 2021 to February 26<sup>th</sup>, 2021**

No	Working Days	Name of Activity	Bagian
1	Monday, 22 February 2021	1. Prepare a Tax Returns Payable Letter Land and Building Tax	Rural and Urban Land and Building Tax Technical Implementation Unit
2	Tuesday, 23 February 2021	1. Prepare a Tax Returns Payable Letter Land and Building Tax 2. Compile a List of Tax Assessments and Book Payments 1,2,3	
3	Wednesday, 24 February 2021	1. Provide the signature stamp of the Head of Department on the Tax Returns Payable Letter Land and Building Tax	
4	Thursday, 25 February 2021	1. Provide the signature stamp of the Head of Department on the Tax Returns Payable Letter Land and Building Tax	
5	Friday, 26 February 2021	1. Provide the signature stamp of the Head of Department on the Tax Returns Payable Letter Land and Building Tax	

**Source: Data Processed, 2021**

Table 3.2 is the author's second week of practical work activities. This week the author is still compiling the Tax Return Payable Letter Land and Building Tax based on each sub-district, as well as compiling a List of Tax Assessments and Book Payment 1,2,3, and stamping the signature of the Head of Department on the Tax Return Payable Letter Land and Building Tax which has been compiled by sub-district.

**Table 3.3 Activities of the third week from March 01<sup>th</sup>, 2021 to March 05<sup>th</sup>, 2021**

No	Working Days	Name of Activity	Bagian
1	Monday, 1 March 2021	1. Provide the signature stamp of the Head of Department on the Tax Returns Payable Letter Land and Building Tax 2. Writing a Cover for the List	Rural and Urban Land and Building Tax Technical Implementation Unit

		of Tax Assessments and Book Payments 1,2,3	
2	Tuesday, 2 March 2021	1. Provide the signature stamp of the Head of Department on the Tax Returns Payable Letter Land and Building Tax	
3	Wednesday, 3 March 2021	1. Provide the signature stamp of the Head of Department on the Tax Returns Payable Letter Land and Building Tax	
4	Thursday, 4 March 2021	1. Provide the signature stamp of the Head of Department on the Tax Returns Payable Letter Land and Building Tax	
5	Friday, 5 March 2021	1. Provide the signature stamp of the Head of Department on the Tax Returns Payable Letter Land and Building Tax	

**Source: Data Processed, 2021**

Table 3.3 is the author's practical work activities for the third week. This week the author was given the task of stamping the signature of the Head of Department on the Tax Return Payable Letter Land and Building Tax which has been compiled by sub-district, and writing the cover of the List of Tax Assessment and Book Payments 1,2,3 based on each sub-district.

**Table 3.4 Activities of the fourth week from March 08<sup>th</sup>, 2021 to March 12<sup>th</sup>, 2021**

No	Working Days	Name of Activity	Bagian
1	Monday, 8 March 2021	1. Provide the signature stamp of the Head of Department on the Tax Returns Payable Letter Land and Building Tax	
2	Tuesday, 9 March 2021	1. Inputting Land and Building Tax Object Data in Sejangat Village, Bukit Batu District	Rural and Urban Land and Building Tax Technical Implementation Unit
3	Wednesday, 10 March 2021	1. Provide the signature stamp of the Head of Department on the Tax Returns Payable Letter Land and Building Tax 2. Inputting Land and Building Tax Object Data in Pangkalan Jambi Village	

4	Friday, 12 March 2021	1. Provide the signature stamp of the Head of Department on the Tax Returns Payable Letter Land and Building Tax	
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**Source: Data Processed, 2021**

Table 3.4 is the author's fourth week of practical work activities. This week the author was given the task of stamping the signature of the Head of Department on the Tax Return Payable Letter Land and Building Tax which has been compiled by sub-district, and inputting Land and Building Tax Object Data in Sejangat Village, Bukit Batu District and Tax Object Data Pangkalan Jambi Village.

**Table 3.5 Activities of the fifth week from March 15<sup>th</sup>, 2021 to March 19<sup>th</sup>, 2021**

No	Working Days	Name of Activity	Bagian
1	Monday, 15 March 2021	1. Provide the signature stamp of the Head of Department on the Tax Returns Payable Letter Land and Building Tax	Rural and Urban Land and Building Tax Technical Implementation Unit
2	Tuesday, 16 March 2021	1. Provide the signature stamp of the Head of Department on the Tax Returns Payable Letter Land and Building Tax	
3	Wednesday, 17 March 2021	1. Writing a Cover for the List of Tax Assessments and Book Payments 1,2,3	
4	Thursday, 18 March 2021	1. Provide the signature stamp of the Head of Department on the Tax Returns Payable Letter Land and Building Tax	
5	Friday, 19 March 2021	1. Inputting Land and Building Tax Object Data in Boncah Mahang Village	

**Source: Data Processed, 2021**

Table 3.5 is the author's fifth week of practical work activities. This week the author was given the task of stamping the signature of the Head of Department on the Tax Return Payable Letter Land and Building Tax which has been compiled by sub-district, Writing a Cover for the List of Tax Assessments and Book Payments 1,2,3, and inputting Land and Building Tax Object Data in Boncah Mahang Village.

**Table 3.6 Activities of the sixth week from March 22<sup>th</sup>, 2021 to March 26<sup>th</sup>, 2021**

No	Working Days	Name of Activity	Bagian
1	Wednesday, 24 March 2021	1. Inputting Land and Building Tax Object Data for PT. Telkomsel Bengkalis Regency in 2020	Rural and Urban Land and Building Tax Technical Implementation Unit
2	Thursday, 25 March 2021	1. Checking Data on Tax Objects for Complete Systematic Land Registration in Talang Mandi Village in 2020	
3	Friday, 26 March 2021	1. Inputting Land and Building Tax Object Data in Talang Mandi Village	

**Source: Data Processed, 2021**

Table 3.6 is the author's sixth week of practical work activities. This week the author was given the task of inputting Land and Building Tax Object Data for PT. Telkomsel Bengkalis Regency in 2020 and Tax Object Data in Talang Mandi Village, as well as check data on Tax Objects for Complete Systematic Land Registration in Talang Mandi Village in 2020.

**Table 3.7 Activities of the seventh week from March 29<sup>th</sup>, 2021 to April 02<sup>th</sup>, 2021**

No	Working Days	Name of Activity	Bagian
1	Monday, 29 March 2021	1. Provide the signature stamp of the Head of Department on the Tax Returns Payable Letter Land and Building Tax 2. Inputting Land and Building Tax Object Data in Talang Mandi Village	Rural and Urban Land and Building Tax Technical Implementation Unit

**Source: Data Processed, 2021**

Table 3.7 is the author's seventh week of practical work activities. This week the author was given the task of stamping the signature of the Head of Department on the Tax Return Payable Letter Land and Building Tax which has been compiled by sub-district, inputting Land and Building Tax Object Data in Talang Mandi Village.

**Table 3.8 Activities of the eighth week from April 05<sup>th</sup>, 2021 to April 09<sup>th</sup>, 2021**

No	Working Days	Name of Activity	Bagian
1	Monday, 5 April 2021	1. Scan the Task Order	Rural and Urban Land and Building Tax



2	Tuesday, 6 April 2021	<ol style="list-style-type: none"> <li>1. Printing Data Objects for Complete Systematic Land Registration Taxes in Talang Mandi Village</li> <li>2. Printing Boncah Mahang Tax Object Data</li> <li>3. Editing PT Indah Kiat Pulp and Paper Tax Object Data for 2019</li> </ol>	Technical Implementation Unit
3	Wednesday, 7 April 2021	<ol style="list-style-type: none"> <li>1. Inputting Land and Building Tax Object Data in Batu Panjang Village</li> <li>2. Checking Complete Systematic Land Registration Tax Object Data in Rupert District</li> </ol>	
4	Thursday, 8 April 2021	<ol style="list-style-type: none"> <li>1. Inputting Land and Building Tax Object Data in Batu Panjang Village</li> </ol>	

**Source: Data Processed, 2021**

Table 3.8 is the author's eighth week of practical work activities. This week the author was given the task of scan the Task Order, printing Data Objects for Complete Systematic Land Registration Taxes in Talang Mandi Village and and Boncah Mahang Tax Object Data, Editing PT Indah Kiat Pulp and Paper Tax Object Data for 2019, checking Complete Systematic Land Registration Tax Object Data in Rupert District, and inputting Land and Building Tax Object Data in Batu Panjang Village.

**Table 3.9 Activities of the ninth week from April 12<sup>th</sup>, 2021 to April 16<sup>th</sup>, 2021**

No	Working Days	Name of Activity	Bagian
1	Monday, 12 April 2021	<ol style="list-style-type: none"> <li>1. Inputting Land and Building Tax Object Data in Tanjung Kapal Village</li> </ol>	Rural and Urban Land and Building Tax Technical Implementation Unit

**Source: Data Processed, 2021**

Table 3.9 is the author's ninth week of practical work activities. This week the author was given the task of inputting Land and Building Tax Object Data in Tanjung Kapal Village.

**Table 3.10 Activities of the tenth week from April 19<sup>th</sup>, 2021 to April 23<sup>th</sup>, 2021**

No	Working Days	Name of Activity	Bagian
1	Tuesday, 20 April 2021	<ol style="list-style-type: none"> <li>1. Data Mutation of Land and Building Tax Objects in</li> </ol>	Rural and Urban Land and Building Tax

		Pangkalan Jambi Village	Technical Implementation Unit
2	Wednesday, 21 April 2021	1. Data Recapitulation of Land and Tower Building Tax Objects in 2020	

**Source: Data Processed, 2021**

Table 3.10 is the author's tenth week of practical work activities. This week the author was given the task of Data Mutation of Land and Building Tax Objects in Pangkalan Jambi Village, and Data Recapitulation of Land and Tower Building Tax Objects in 2020.

**Table 3.11 Activities of the eleventh week from April 26<sup>th</sup>, 2021 to April 30<sup>th</sup>, 2021**

No	Working Days	Name of Activity	Bagian
1	Tuesday, 27 April 2021	1. Inputting Land and Building Tax Object Data in Tanjung Kapal Village	Rural and Urban Land and Building Tax
2	Wednesday, 28 April 2021	1. Inputting Land and Building Tax Object Data in Tanjung Kapal Village	Technical Implementation Unit

**Source: Data Processed, 2021**

Table 3.11 is the author's eleventh week of practical work activities. This week the author was given the task of inputting Land and Building Tax Object Data in Tanjung Kapal Village.

**Table 3.12 Activities of the twelfth week from May 03<sup>th</sup>, 2021 to May 07<sup>th</sup>, 2021**

No	Working Days	Nama Kegiatan	Bagian
1	Thursday, 6 May 2021	1. Data Mutation of Land and Building Tax Objects in Rupert Village	Rural and Urban Land and Building Tax Technical Implementation Unit

**Source: Data Processed, 2021**

Table 3.12 is the author's twelfth week of practical work activities. This week the author was given the task of inputting Data Mutation of Land and Building Tax Objects in Rupert Village.

**Table 3.13 Activities of the thirteenth week from May 31<sup>th</sup>, 2021 to June 04<sup>th</sup>, 2021**

No	Working Days	Name of Activity	Bagian
1	Monday, 31 May 2021	1. Scanning Certificate of Compensation and Certificate of History of Ownership or Land Tenure 2. Creating and Printing Land Area Data for Pekanbaru - Dumai Toll Road	Rural and Urban Land and Building Tax Technical Implementation Unit
2	Wednesday, 2 June 2021	1. Inputting Land and Building Tax Object Data in Sejangat Village	

**Source: Data Processed, 2021**

Table 3.13 is the author's thirteenth week of practical work activities. This week the author was given the task of scan Certificate of Compensation and Certificate of History of Ownership or Land Tenure, creating and printing Land Area Data for Pekanbaru - Dumai Toll Road, as well as inputting Land and Building Tax Object Data in Sejangat Village.

**Table 3.14 Activities of the fifteenth week from June 07<sup>th</sup>, 2021 to June 11<sup>th</sup>, 2021**

No	Working Days	Name of Activity	Bagian
1	Monday, 7 June 2021	1. Documenting Business Travel Tickets	Rural and Urban Land and Building Tax Technical Implementation Unit
2	Tuesday, 8 June 2021	1. Scanning Tax Returns for Land and Building Taxes	
3	Wednesday, 9 June 2021	1. Printing Land Valuation Data for Pekanbaru - Dumai Toll Road for Special Tax Objects	
4	Thursday, 10 June 2021	1. Documenting Business Travel Tickets	

**Source: Data Processed, 2021**

Table 3.14 is the author's fourteenth week of practical work activities. This week the author was given the task of documenting Business Travel Tickets, scan Tax Returns for Land and Building Taxes, and printing Land Valuation Data for Pekanbaru - Dumai Toll Road for Special Tax Objects.

**Table 3.15 Activities of the sixteenth week from June 14<sup>th</sup>, 2021 to June 18<sup>th</sup>, 2021**

No	Working Days	Name of Activity	Bagian
1	Monday, 14 June 2021	1. Inputting Land and Building Tax Object Data for PT. Centratama Menara Indonesia	Rural and Urban Land and Building Tax Technical Implementation Unit
2	Tuesday, 15 June 2021	1. Checking Tax Object Number Data for PT. Solusi Tunas Pratama and PT. Telkomsel	

**Source: Data Processed, 2021**

Table 3.15 is the author's fifteenth week of practical work activities. This week the author was given the task of inputting Land and Building Tax Object Data for PT. Centratama Menara Indonesia, and checking Tax Object Number Data for PT. Solusi Tunas Pratama and PT. Telkomsel.

**Table 3.16 Activities of the sixteenth week from June 21<sup>th</sup>, 2021 to June 23<sup>th</sup>, 2021**

No	Working Days	Name of Activity	Bagian
1	Tuesday, 22 June 2021	1. Make a copy of the Land and Building Tax Data Billing Letter for Telkomsel Bengkulu Regency 2020	Rural and Urban Land and Building Tax Technical Implementation Unit
2	Wednesday, 23 June 2021	1. Create data Contact Person PT. Tower	

**Source: Data Processed, 2021**

Table 3.16 is represents practical work activities in the sixteenth week and at the same time the last week. This week the author was given the task of make a copy of the Land and Building Tax Data Billing Letter for Telkomsel Bengkulu Regency 2020, and Create data Contact Person PT. Tower.

### **3.4 System and Procedure**

#### **3.4.1 The Working System**

To make it easier for employees to carry out their duties, the Rural and Urban Land and Building Tax Technical Implementation Unit uses an internet-based system, an online system and a manual system. The internet-based system uses an application, while the application used in the work is the SISMIOP application or the Tax Object Information Management System. SISMIOP is a tax administration system that integrates the entire implementation of computer-based Land and Building Tax activities, from data collection, identification, processing, maintenance, to printing the output. The online system is used to input taxpayer data and tax objects. While the manual system is used to record or write the data needed in the work.

Not only employees, the community is also facilitated for tax payments which can not only be done at the village office or at the bank, now tax payments can be made through E-Commerce so that people do not need to leave their homes and can access them from smartphones.

#### **3.4.2 Working Procedures**

There are several work procedures carried out during the apprenticeship and are explained as follows:

1. Prepare a Tax Returns Payable Letter for Land and Building Taxes

The following notification letter is a decision letter that comes from the Tax Service Office regarding taxes payable in one tax year. This Tax Return is regulated in Law Number 12 of 1994 concerning Land and Building Tax. The Tax Payable Notification Letter is arranged in order of Tax Object Number so that it is easy to find when the taxpayer wants to pay taxes, besides the Tax Payable Notification Letter that has been prepared also makes it easier for employees if at any time there is a check on the Payable Tax Notification Letter.

2. Provide the signature stamp of the Head of Department on the Tax Returns Payable Letter

After the Tax Returns Payable Letter are printed and compiled based on the Tax Object Number, the Tax Returns Payable Letter shall be stamped with the signature of the Head of Department which is already available manually, as shown in the following example:



**Figure 3.1 Tax Returns Payable Letter**

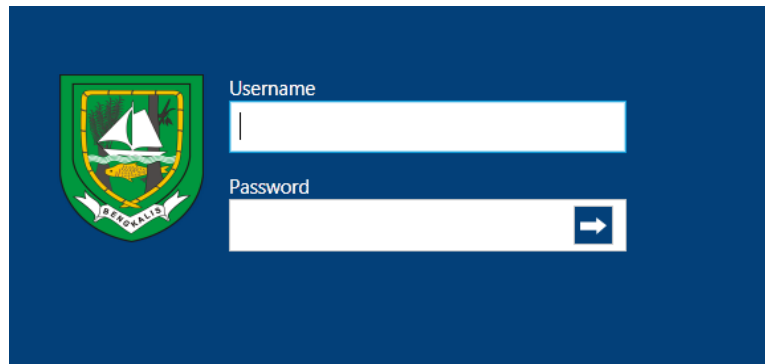
Source: Data Processed, 2021

3. Input Data for Land and Building Tax Object Data

Taxpayers are individuals or entities that actually have a right to the land and own, control or obtain benefits over buildings. The object of the Rural and Urban Land and Building Tax is land and buildings in urban and rural areas. For example houses, hotels, apartments, flats, factories, vacant land, and rice fields. Taxpayer data and tax objects that have

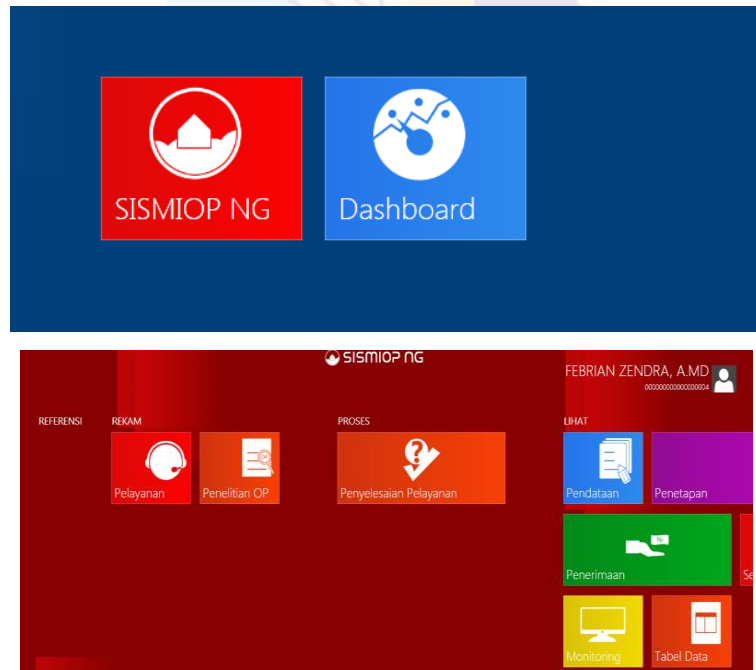
been recapitulated based on each District are inputted through the SISMIOP application in the following way:

- a. Opening the SISMIOP Server via Internet Explorer with the following special link <http://10.10.77.251>
- b. Entering registered employee ID and password



**Figure 3.2 Server SISMIOP**  
Source: Data Processed, 2021

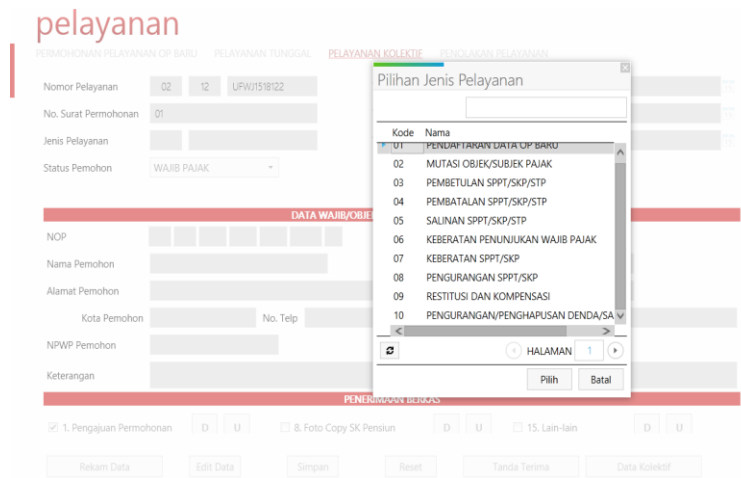
- c. Open SISMIOP and then select service



**Figure 3.3 Server SISMIOP**  
Source: Data Processed, 2021

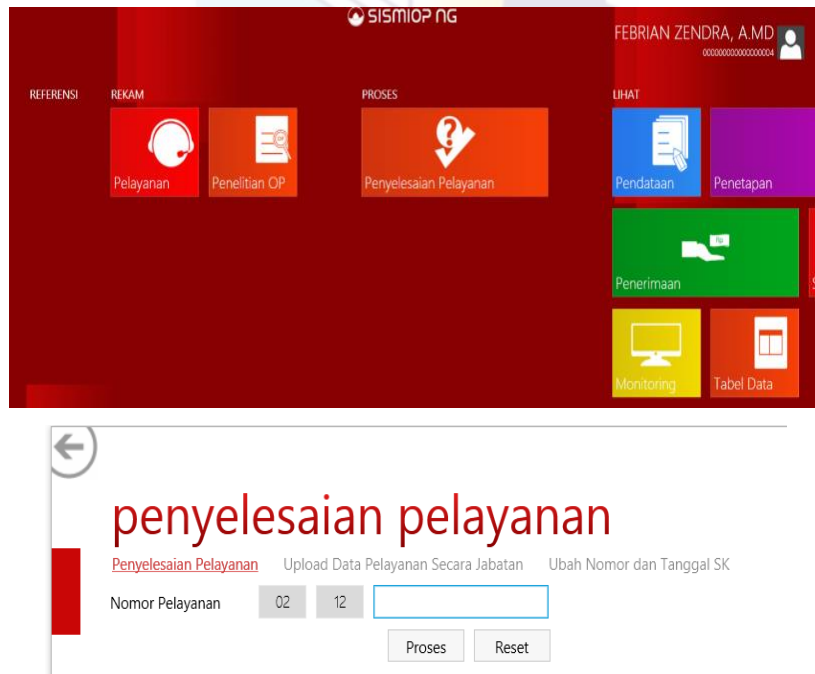


- d. After selecting the service, click record data, and then select the type of service as needed, and save it to proceed to the next stage.



**Figure 3.4 Server SISMIOP**  
Source: Data Processed, 2021

- e. Then return to the previous page, select service completion and enter the specified service number in the column provided, and click process.



**Figure 3.5 Server SISMIOP**  
Source: Data Processed, 2021



- f. Wait until the table containing the Tax Object Number appears, if it appears the data can be inputted according to the data of the taxpayer and the tax object that has been determined by clicking the available Tax Object Number sequentially then clicking record SPOP and entering the form number. If in the taxpayer data and the tax object there is a building, then click record LSPOP available on the page.

## penyelesaian pelayanan

Penyelesaian Pelayanan Upload Data Pelayanan Secara Jabatan Ubah Nomor dan Tanggal SK

Nomor Pelayanan 02 12 UFAP1650878

No	Nomor Objek Pajak (NOP)							Tahun	Nama Wajib Pajak	Letak Objek Pajak
1	14	08	010	013	015	0174	0	2021	WAJIB PAJAK	LETAK WAJIB PAJAK
2	14	08	010	015	003	0261	0	2021	WAJIB PAJAK	LETAK WAJIB PAJAK
3	14	08	010	020	013	0254	0	2021	WAJIB PAJAK	LETAK WAJIB PAJAK
4	14	08	030	004	000	2482	7	2021	WAJIB PAJAK	LETAK WAJIB PAJAK
5	14	08	030	009	000	1436	7	2021	WAJIB PAJAK	LETAK WAJIB PAJAK

Rekam SPOP    Rekam LSPOP    Update LSPOP    Penetapan SPPT per NOP    Penetapan SPPT Seluruh NOP

Tahun Nama Wajib Pajak Letak Objek Pajak

2021 W  
2021 W  
2021 W  
2021 W  
2021 W

**Pendaftaran OP Baru**

No. Formulir 2021

NOP

NOP Bersama

Cetak Sppt

Tempat Pembayaran  Tempat Bayar Khusus  
 Pilih Tempat Pembayaran

Cancel OK

Seluruh NOP

**Figure 3.6 Server SISMIOP**  
**Source: Data Processed, 2021**

- g. The final step in the completion of the service is to enter the identity of the taxpayer and the tax object according to the available data. If all the data has been inputted in accordance with the procedure, then the data can be printed to be used as a Tax Return Payable Letter.

Data Subjek Pajak	
Nomor KTP	140802000300504070
Status WP	1 PEMILIK
Pekerjaan	0 LAINNYA
Nama	MUHAMMAD HADI
NPWP	
NPWP	
Jalan	JL JEND SUDIRMAN
Blok/Kav/No	
RW/RT	02 / 13
Kelurahan	SEIANGAT
Dati II	BENGKALIS
Kode Pos	
Kecamatan	BUKIT BATU
Telp.	
Kartu Keluarga	

Data Letak Objek Pajak	
No Sertifikat	00557
Tgl Sertifikat	09/03/2021
Jenis Hak	Hak Milik
No Persil	
Jalan	JL JEND SUDIRMAN
Blok/Kav/No	
RW/RT	02 / 13
Status Peta	<input type="checkbox"/> Tidak Ada
Cabang	<input type="checkbox"/> Bukan

Data Bumi	
Luas Tanah	211,00
Kode ZNT	BE
Jenis Tanah	1 TANAH + BANGUNAN

Identitas Pendata/Pejabat Yang Berwenang	
Tanggal Pendataan	09/03/2021
NIP Pendata	000000004
Tanggal Penelitian	09/03/2021
NIP Peneliti	000000004

Rincian Data Bangunan	
No. Bangunan	001
Konstruksi	3 BATU BATA
Jenis Bangunan	01 PERUMAHAN
Atap	5 SENG
Luas Bangunan	50
Jumlah Lantai	1
Dinding	3 BATU BATA/CONBLOK
Tahun Dibangun	2016
Tahun Renovasi	
Lantai	5 SEMEN
Kondisi Bangunan	2 BAIK
Langit-Langit	2 TRIPLEX/ASBES BAMBU
Foto	Upload Download

Fasilitas	
Daya Listrik	1300 Watt
Jumlah AC	0 Split 0 Window
AC Sentral	<input type="checkbox"/> Tidak Ada AC Sentral
Luas Kolam Renang	0 m <sup>2</sup>
Luas Perkerasan Halaman (M2)	0 Ringan 0 Berat
Finishing Kolam	0 Sedang 0 Dgn Penutup Lantai
+Lampu -Lampu	Jumlah Lift
0 Beton 0	Jumlah Tangga Berjalan
Jumlah Lapangan Tennis	0 Penumpang 0 Lbr <= 0,80 m 0
0 Aspal 0	0 Kapsul 0 Lbr > 0,80 m 0
0 Tanah Liat/Rumput 0	Barang 0
Parang Pagar	0 m
Bahan Pagar	*
Jumlah PABX	0
Hydrant	<input type="checkbox"/> Tidak Ada Hydrant
Pemadam Kebakaran Sprinkler	<input type="checkbox"/> Tidak Ada Sprinkler
Fire Alarm	<input type="checkbox"/> Tidak Ada Fire Alarm
Kedalaman Sumur Artesis	0 m

**Figure 3.7 Server SISMIOP**  
**Source: Data Processed, 2021**

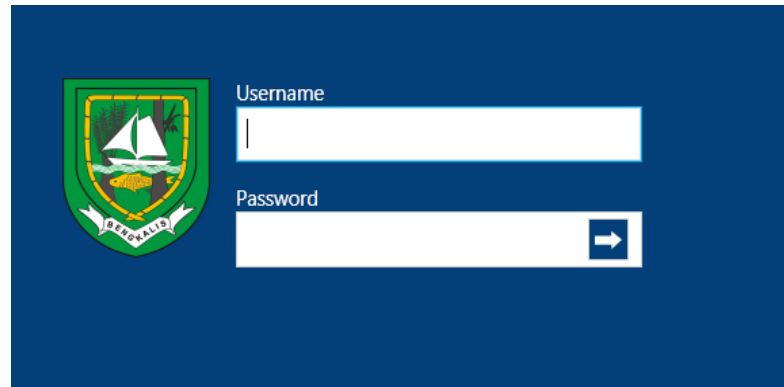
#### 4. Mutation Data for Land and Building Tax Object Data

Taxpayers can apply for transfer of tax subjects or objects if there are changes to the data of tax subjects or objects as well as changes or corrections to land area and building area. The application must be accompanied by:

- a. Fill in the application letter for the transfer of the tax subject or object.
- b. Photocopy of deed of sale and purchase, grant or heir.
- c. Photocopy of land certificate.
- d. Photocopy of the applicant's family card and identity card.
- e. Original tax payable tax return for the current year
- f. Photocopy of receipt of deposit or proof of payment of land and building taxes for the previous five years.
- g. Fill in the tax object notification letter (for changes to land data) and attachments to the tax object notification letter (for changes in building data).
- h. Attach a photo of the tax object to find out the original condition of the tax object.
- i. Certificate of land history from the village.
- j. Letter of loss from the police and a certificate of ownership from the National Land Agency (if it is lost or something unexpected happens).

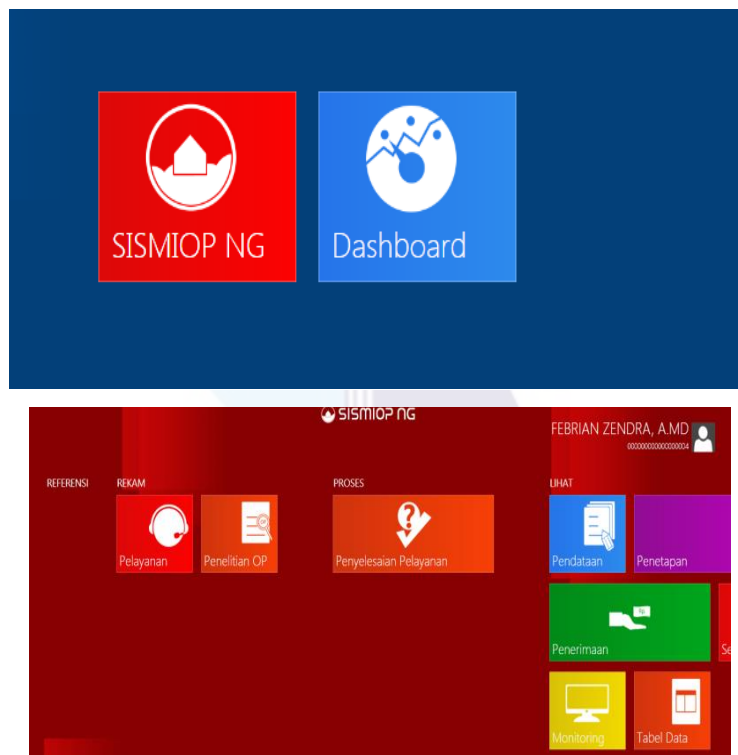
Mutation of tax subject or object data is done through the SISMIOP Server in the following way:

- 1) Open the SISMIOP Server via internet Explorer with the following special link <http://10.10.77.251>
- 2) Enter the registered employee ID and password.



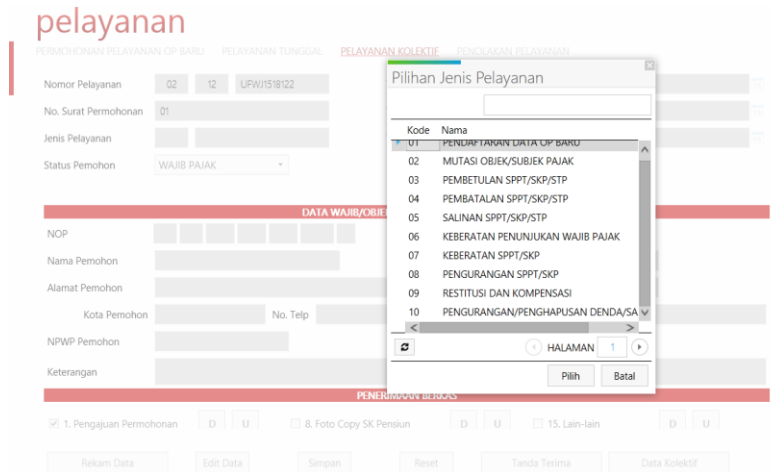
**Figure 3.8 Server SISM IOP**  
Source: Data Processed, 2021

- 3) Open SISM IOP and then select service.



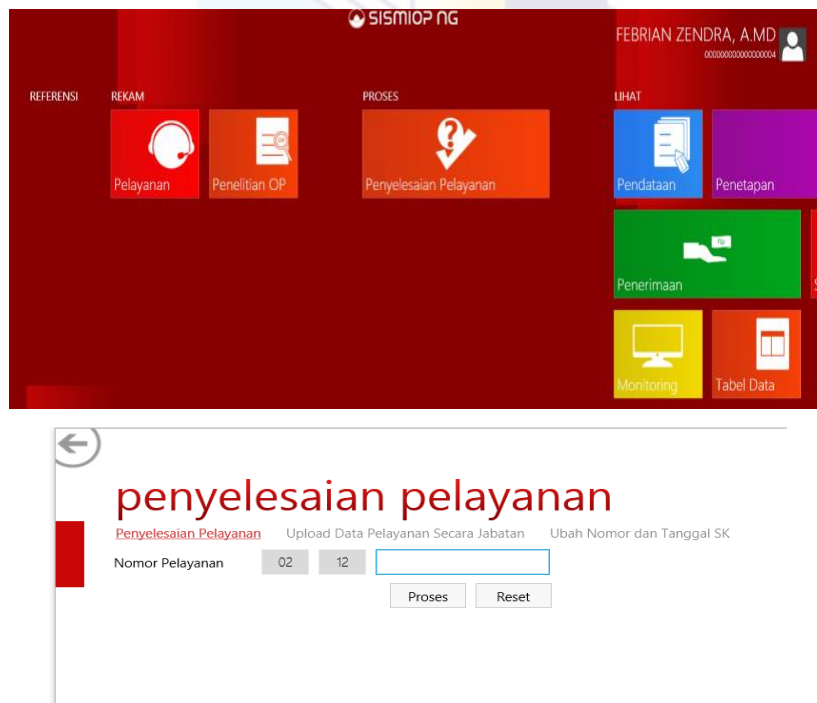
**Figure 3.9 Server SISM IOP**  
Source: Data Processed, 2021

- 4) After selecting the service, click record data, and then select the type of service as needed, and save it to proceed to the next stage.



**Figure 3.10 Server SISMIOP**  
**Source: Data Processed, 2021**

- 5) Select service completion, Enter the specified service number and click process. Then return to the previous page, select service completion and enter the specified service number in the column provided, and click process.



**Figure 3.11 Server SISMIOP**  
**Source: Data Processed, 2021**

- 6) Wait until the table containing the Tax Object Number appears, if it appears the data can be inputted according to the data of the taxpayer and the tax object that has been determined by clicking the available Tax Object Number sequentially then clicking record SPOP and entering the form number. If in the taxpayer data and the tax object there is a building, then click record LSPOP available on the page. If all identities are entered and the data has been inputted, click the assignment of the Mutation Tax Object Number at the bottom of the page.

**penyelesaian pelayanan**

Penyelesaian Pelayanan    Upload Data Pelayanan Secara Jabatan    Ubah Nomor dan Tanggal SK

Nomor Pelayanan    02    '2    UECJ5107597

No	Nomor Objek Pajak (NOP)							Tahun	Nama Wajib Pajak
1	14	08	120	014	006	0504	0	2021	TUKIRAN
2	14	08	120	014	006	0524	0	2021	RUKIMIN

Rekam SPOP    Rekam LSPOP    Update LSPOP    Penetapan NOP Hasil Mutasi    Peretapan Terseleksi

**Figure 3.12 Server SISMIOP  
Source: Data Processed, 2021**

5. Editing Land and Building Tax Object Data

Before the data is input on the server, the data obtained based on each sub-district is recapitulated using Microsoft Excel, namely by deleting data that is not important and selecting the data needed for input to the SISMIOP server.

6. Printing Data or Documents

Taxpayer data and tax objects that have been recapitulated are printed in advance for documentation to make it easier for employees to input data, and so that there is no double data collection on the server. Printing is an activity to convert softcopy into hardcopy which requires a tool in the form of a printer. To print a file, the first step is to make sure that the computer and printer are connected. Click home on the Microsoft Word file to be printed, select the print

menu. Make sure all the desired settings have been defined such as paper size, margins, color or black and white. Then select the printer that has been connected by viewing the word online. After that click print to print the file. The examples of printed documents are as follows:



**Figure 3.13 Tax Subject/Object Data**  
**Source: Data Processed, 2021**

7. Compile and write the cover of the List of Tax Assessments and Payments Books 1,2,3

The list of collections of tax assessments is a list of sets containing data on the name of the taxpayer, the location of the tax object, the number of the tax object, as well as the amount of tax payable payments made per village. The list of the set of tax assessments that have been printed will be arranged according to the order of books 1,2,3 and given a cover and written manually based on the sub-districts in Bengkalis Regency. The examples of the list of tax assessments are as follows:



PEMERINTAH KABUPATEN BENGKALIS  
BADAN PENDAPATAN DAERAH

PROVINSI : R I A U  
KABUPATEN : BENGKALIS  
KECAMATAN : PATIH JOLAPAN  
KELURAHAN / DESA : PEMATANG UBU

DAFTAR HIMPUNAN KETETAPAN PAJAK & PEMBAYARAN BUKU 1, 2, 3

( POKOK KETETAPAN I )

1. PAJAK BUMI DAN BANGUNAN SEKTOR PERKOTAAN )  
 a. PAJAK BUMI : 48 HALAMAN  
 b. DAFTAR INDI TINGKAI ATAS : 143 LEMBAR  
 c. JUMLAH SPT SEBANYAK : 143 LEMBAR

JUMLAH SPT		JUMLAH BUKU		JUMLAH SPT	
1	2	3	4	5	6
1	143	143	143	143	143
2	143	143	143	143	143
3	143	143	143	143	143
4	143	143	143	143	143
5	143	143	143	143	143
6	143	143	143	143	143
7	143	143	143	143	143
8	143	143	143	143	143
9	143	143	143	143	143
10	143	143	143	143	143
11	143	143	143	143	143
12	143	143	143	143	143
13	143	143	143	143	143
14	143	143	143	143	143
15	143	143	143	143	143
16	143	143	143	143	143
17	143	143	143	143	143
18	143	143	143	143	143
19	143	143	143	143	143
20	143	143	143	143	143
21	143	143	143	143	143
22	143	143	143	143	143
23	143	143	143	143	143
24	143	143	143	143	143
25	143	143	143	143	143
26	143	143	143	143	143
27	143	143	143	143	143
28	143	143	143	143	143
29	143	143	143	143	143
30	143	143	143	143	143
31	143	143	143	143	143
32	143	143	143	143	143
33	143	143	143	143	143
34	143	143	143	143	143
35	143	143	143	143	143
36	143	143	143	143	143
37	143	143	143	143	143
38	143	143	143	143	143
39	143	143	143	143	143
40	143	143	143	143	143
41	143	143	143	143	143
42	143	143	143	143	143
43	143	143	143	143	143
44	143	143	143	143	143
45	143	143	143	143	143
46	143	143	143	143	143
47	143	143	143	143	143
48	143	143	143	143	143
49	143	143	143	143	143
50	143	143	143	143	143
51	143	143	143	143	143
52	143	143	143	143	143
53	143	143	143	143	143
54	143	143	143	143	143
55	143	143	143	143	143
56	143	143	143	143	143
57	143	143	143	143	143
58	143	143	143	143	143
59	143	143	143	143	143
60	143	143	143	143	143
61	143	143	143	143	143
62	143	143	143	143	143
63	143	143	143	143	143
64	143	143	143	143	143
65	143	143	143	143	143
66	143	143	143	143	143
67	143	143	143	143	143
68	143	143	143	143	143
69	143	143	143	143	143
70	143	143	143	143	143
71	143	143	143	143	143
72	143	143	143	143	143
73	143	143	143	143	143
74	143	143	143	143	143
75	143	143	143	143	143
76	143	143	143	143	143
77	143	143	143	143	143
78	143	143	143	143	143
79	143	143	143	143	143
80	143	143	143	143	143
81	143	143	143	143	143
82	143	143	143	143	143
83	143	143	143	143	143
84	143	143	143	143	143
85	143	143	143	143	143
86	143	143	143	143	143
87	143	143	143	143	143
88	143	143	143	143	143
89	143	143	143	143	143
90	143	143	143	143	143
91	143	143	143	143	143
92	143	143	143	143	143
93	143	143	143	143	143
94	143	143	143	143	143
95	143	143	143	143	143
96	143	143	143	143	143
97	143	143	143	143	143
98	143	143	143	143	143
99	143	143	143	143	143
100	143	143	143	143	143

Jumlah Pokok Ketetapan I : 84.062.3181

INDRAPURA, 4 JANUARI 2021  
KEPALA BADAN PENDAPATAN DAERAH

SUFANDI S. SUD. .PH  
NIP. 19710801997031006

Disetujui dan ditandatangani oleh Kepala Badan Pendapatan Daerah Kabupaten Bengkulu pada tanggal 4 Januari 2021.

**Figure 3.14 List of Tax Assessments and Books Payments 1,2,3**  
**Source: Data Processed, 2021**

### 8. Checking Land and Building Tax Object Data

Data is a collection of facts to provide a broad picture related to a situation. Someone who will take a policy or decision will generally use data as consideration. Through data one can analyze, describe, or explain a situation. In processing data sometimes an error occurs, because before printing the data is checked again whether it is in accordance with the actual data, in order to avoid errors in processing data, here is an example of checking data.



**DATA PBB TELKOMSE KABUPATEN BENGKALIS TAHUN 2020**

NO	SITE NAME	KABUPATEN/ BINA	HP	LETAK OBSE PAK	MANA PIRAK	TARUN	PBB TERBUKAR	STATUS PERSEKSI	
1	KETAM PUTIH	BENGKALIS	14.08.040.000.000.000.0	✓	IL. KAMPUNG TERANG RT. 003 RW. 02 KETAM PUTIH	TELEKOMSEL	2020	684.843	OPERATION
2	PT ADELPHANTATION	BENGKALIS	14.08.040.000.000.000.0	✓	IL. LINTAS MELAKA BANGUN EM SEE RT. 004 RW. 02 MELAKA PANGKAL PONDOK	TELEKOMSEL	2020	622.228	OPERATION
3	POLTER BENGKALIS	BENGKALIS	14.08.040.000.000.000.0	✓	IL. KAMPUNG TERANG RT. 003 RW. 02 SUNGAI ALAM	TELEKOMSEL	2020	763.453	OPERATION
4	SURABAYA DURE	BENGKALIS	14.08.040.000.000.000.0	✓	IL. SUNGAI PUTIH RT. 003 RW. 02 TITAN ATU TINGGA	TELEKOMSEL	2020	457.269	OPERATION
5	HMM-BARUSALAM	BENGKALIS	14.08.040.000.000.000.0	✓	IL. KAMPUNG TERANG RT. 004 RW. 02 BAR. JAMBA MANDAU	TELEKOMSEL	2020	778.847	OPERATION
6	SEKANGI DURE	BENGKALIS	14.08.040.000.000.000.0	✓	IL. SUNGAI PUTIH RT. 003 RW. 02 HARAPAN BARI MANDAU	TELEKOMSEL	2020	588.781	OPERATION
7	BUDURMAN BENGKALIS	BENGKALIS	14.08.040.000.000.000.0	✓	IL. JENONG MANDAM DRT. 004 RW. 02 LAMON BENGKALIS	TELEKOMSEL	2020	548.792	OPERATION
8	DURI MAM 12	BENGKALIS	14.08.040.000.000.000.0	✓	IL. PURWODING RT. 002 RW. 02 TERANG BATA PE SOLAPAN	TELEKOMSEL	2020	540.262	OPERATION
9	SEMAYAN BENGKALIS	BENGKALIS	14.08.040.000.000.000.0	✓	IL. SEMAYAN DRT. 003 RW. 02 SAKON BENGKALIS	TELEKOMSEL	2020	517.866	OPERATION
10	PEMATANG PUTIH DURE	BENGKALIS	14.08.040.000.000.000.0	✓	IL. KAMPUNG TERANG RT. 003 RW. 02 SUNGAI PUTIH MANDAU	TELEKOMSEL	2020	561.374	OPERATION
11	SAKANG MANGA DURE	BENGKALIS	14.08.040.000.000.000.0	✓	IL. TANGAI PUTIH DRT. 004 RW. 02 TALANG MANDAU MANDAU	TELEKOMSEL	2020	602.764	OPERATION
12	DESA HARAPAN BARI	BENGKALIS	14.08.040.000.000.000.0	✓	IL. SUNGAI PUTIH RT. 003 RW. 02 HARAPAN BARI MANDAU	TELEKOMSEL	2020	704.334	OPERATION
13	JAMBA MANDAU BANTAN BARU	BENGKALIS	14.08.040.000.000.000.0	✓	IL. RT. 001 RT. 002 RW. 02 BANTAN TALANG BANTAN	TELEKOMSEL	2020	584.300	OPERATION
14	SEKIDI	BENGKALIS	14.08.040.000.000.000.0	✓	IL. SUNGAI PUTIH DRT. 003 RW. 02 SEKIDI BENGKALIS	TELEKOMSEL	2020	588.512	OPERATION
15	KANAU	BENGKALIS	14.08.040.000.000.000.0	✓	IL. SUNGAI PUTIH DRT. 003 RW. 02 SEKIDI BENGKALIS	TELEKOMSEL	2020	588.500	OPERATION
16	PEKAM	BENGKALIS	14.08.040.000.000.000.0	✓	IL. BANTAN RT. 004 RW. 02 AIR KULUM BATHIN	TELEKOMSEL	2020	730.290	OPERATION
17	PAKSI MANDAU	BENGKALIS	14.08.040.000.000.000.0	✓	IL. BANTAN RT. 004 RW. 02 AIR KULUM BATHIN	TELEKOMSEL	2020	730.270	OPERATION
18	IN SALIM	BENGKALIS	14.08.040.000.000.000.0	✓	IL. RT. 001 RT. 002 RW. 02 BANTAN TALANG BANTAN	TELEKOMSEL	2020	521.903	OPERATION
19	SUNGAI PAKING	BENGKALIS	14.08.040.000.000.000.0	✓	IL. RT. 001 RT. 002 RW. 02 SUNGAI PAKING BUKIT	TELEKOMSEL	2020	718.804	OPERATION
20	DUKUR	BENGKALIS	14.08.040.000.000.000.0	✓	IL. RT. 001 RT. 002 RW. 02 SUNGAI PAKING BUKIT	TELEKOMSEL	2020	626.075	OPERATION
21	DURI 3	BENGKALIS	14.08.040.000.000.000.0	✓	IL. RT. 001 RT. 002 RW. 02 SUNGAI PAKING BUKIT	TELEKOMSEL	2020	626.075	OPERATION
22	SIMPANG SEBANGA	BENGKALIS	14.08.040.000.000.000.0	✓	IL. HARAPAN BARI RT. 003 RW. 02 TALANG MANDAU MANDAU	TELEKOMSEL	2020	687.405	OPERATION
23	BALAJ PALA	BENGKALIS	14.08.040.000.000.000.0	✓	IL. JAMBA MANDAU DRT. 004 RW. 02 PANGKALAN	TELEKOMSEL	2020	684.170	OPERATION
24	ITINODONG	BENGKALIS	14.08.040.000.000.000.0	✓	IL. LINTAS PANGKALAN DURE RT. 003 RW. 02 PANGKALAN	TELEKOMSEL	2020	496.124	OPERATION
25	MANTAN TUA	BENGKALIS	14.08.040.000.000.000.0	✓	IL. BANTAN RT. 004 RW. 02 SUNGAI PUTIH BANTAN	TELEKOMSEL	2020	687.200	OPERATION

**Figure 3.15 Land and Building Tax Data  
Source: Data Processed, 2021**

9. Scan a Letters or Documents

Document is a written or printed letter that can be used as evidence. The steps in scanning documents are as follows:

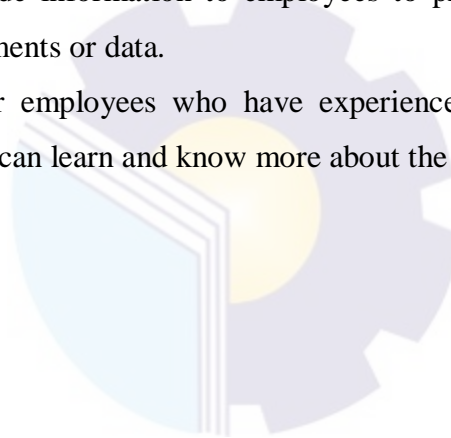
- 1) Connect printer cable with computer (USB Cable).
- 2) Turn on the printer by pressing the ON button.
- 3) Turn on your computer.
- 4) Prepare the document you want to scan.
- 5) Open the scanner cover on your printer and place the document face down.
- 6) Then close the scanner cover.
- 7) After that look on your computer run the program "windows fax and scan". Open in all programs this is the default program from windows.
- 8) After entering the fax and scan window on the computer, click "New Scan" in the upper right corner. After that, the scan settings window will appear. For "profile" and "source" leave it alone. The format can be adjusted to your needs. While the file type just choose JPG. Resolution a select 300 so that the image is clear, then click "scan" to start scanning the document. Your scanned file was in the form of a JPG or image file like the following example:



### 3.5.2 Solutions

Solutions that can be done to face obstacles during the practical work process at the *Badan Pendapatan Daerah (BAPENDA)* or Regional Revenue Agency of Bengkalis Regency, precisely in the Rural and Urban Land and Building Tax Technical Implementation Unit, include:

1. When an error occurs on the SISMIOP server, interns must provide information to other employees in the office to restart the server that will be used.
2. When printing documents or data, the printer in the room is often damaged, therefore, interns must use other employee printers.
3. When paper is not available in the process of printing documents or data, interns must provide information to employees to provide paper that will be used to print documents or data.
4. Students ask other employees who have experience in using the SISMIOP server, so students can learn and know more about the SISMIOP server.



## CHAPTER IV

### CONCLUSION AND SUGGESTION

#### 4.1 Conclusion

After doing practical work at the *Badan Pendapatan Daerah (BAPENDA)* or Regional Revenue Agency of Bengkalis Regency, the following conclusions can be drawn:

1. There are several types of work during the practical work program at the *Badan Pendapatan Daerah (BAPENDA)* or Regional Revenue Agency of Bengkalis Regency, precisely in the Rural and Urban Land and Building Tax Technical Implementation Unit, namely:
  - a. Prepare a Tax Return Payable Letter for Land and Building Taxes
  - b. Provide the signature stamp of the Head of Department on the Tax Returns Payable Letter
  - c. Input Data for Land and Building Tax Object Data
  - d. Mutation Data for Land and Building Tax Object Data
  - e. Editing Land and Building Tax Object Data
  - f. Printing Data or Documents
  - g. Compile and write the cover of the List of Tax Assessments and Payments for Books 1,2,3
  - h. Checking Land and Building Tax Object Data
  - i. Scan a Letters or Documents
2. The practical work program is carried out at the *Badan Pendapatan Daerah (BAPENDA)* or Regional Revenue Agency of Bengkalis Regency, precisely in the Rural and Urban Land and Building Tax Technical Implementation Unit. The practical work program is carried out for approximately 4 (four) months starting from February 15, 2021 to July 30, 2021.

3. Work systems and procedures in the Technical Implementation Unit for Rural and Urban Land and Building Taxes use online systems, application systems and manual systems. All of these systems make it easier to do work on the part of the Rural and Urban Land and Building Tax Technical Implementation Unit.
4. During the implementation of practical work, there were several obstacles that occurred, namely the frequent occurrence of errors on the SISMIOP server, damage to the printer engine, and lack of understanding in using the SISMIOP server.

#### **4.2 Suggestion**

After doing practical work at the *Badan Pendapatan Daerah (BAPENDA)* or Regional Revenue Agency of Bengkalis Regency, precisely in the Rural and Urban Land and Building Tax Technical Implementation Unit, there are several suggestions, namely:

1. The server must always be in good condition to facilitate the work of employees.
2. In order for the work to run smoothly and quickly, complete equipment and supplies are needed such as paper, printer machines, and paper stationery.

## REFERENCES

Company History, <https://bapenda.bengkaliskab.go.id/> Accessed on July 15, 2021.

Company History, <https://bengkaliskab.go.id/image/> Accessed on July 20, 2021.

Company History, <https://badanpendapatan.riau.go.id/pegub> Accessed on July 22, 2021.



## APPENDIX 1

### APPRENTICESHIP REPLY LETTER



## PEMERINTAH KABUPATEN BENGKALIS BADAN PENDAPATAN DAERAH

Jalan Jenderal Sudirman Nomor 22 Bengkulu Kode Pos 28712  
Telp. (0766) 23576 Fax. (0766) 23581 E-mail : ..... Website : [www.bengkalis.go.id](http://www.bengkalis.go.id)

Bengkalis, 02 Februari 2021

Nomor : 339 /PD – SEK/ 49 /2021  
Sifat : Biasa  
Lampiran : -  
Hal : Penerimaan Permohonan  
Kerja Praktik (KP)

Kepada :  
Yth. Direktur Politeknik Negeri  
Bengkalis  
di -  
Bengkalis

Berdasarkan Surat Direktur Politeknik Negeri Bengkulu Nomor : 339/PL31/AK/2021 tanggal 19 Januari 2021 hal Permohonan Kerja Praktik (KP). Yang dilaksanakan pada tanggal 15 Februari s/d 30 Juni 2021.

Sehubungan dengan hal tersebut di atas, dengan ini disampaikan bahwa pada prinsipnya menerima Mahasiswa Politeknik Negeri Bengkulu untuk melaksanakan Kerja Praktik (KP) pada Badan Pendapatan Daerah Kabupaten Bengkulu mulai dari tanggal 15 Februari s/d 30 Juni 2021 dengan ketentuan sebagai berikut :

- Hari Senin s/d Rabu masuk kerja pukul 07.30 WIB sampai pukul 16.00 WIB, waktu istirahat pukul 12.00 WIB sampai dengan pukul 13.00 WIB.
- Hari Kamis masuk kerja pukul 07.30 WIB sampai pukul 16.30 WIB, waktu istirahat pukul 12.00 WIB sampai dengan pukul 13.00 WIB.
- Hari Jum'at masuk kerja pukul 07.30 sampai pukul 16.30 WIB, waktu istirahat pukul 11.30 WIB sampai dengan pukul 13.30 WIB.
- Melaksanakan Aktifitas dengan Prosedur Protokol Kesehatan Covid -19.
- Bagi Mahasiswa yang tidak mentaati ketentuan tersebut diatas, akan diserahkan kembali pada Politeknik Negeri Bengkulu.

Demikian disampaikan, atas perhatian dan kerjasamanya diucapkan terima kasih.

KEPALA BADAN PENDAPATAN DAERAH  
KABUPATEN BENGKALIS



SUPARDI, S.Sos, MH  
PEMBINA UTAMA MUDA  
NIP.19710808-199703 1 006



## APPENDIX 2

### APPRENTICESHIP PLACEMENT LETTER



## PEMERINTAH KABUPATEN BENGKALIS BADAN PENDAPATAN DAERAH

Jalan Jenderal Sudirman Nomor 22 Bengkalis Kode Pos 28712  
Telp. (0766) 23576 Fax. (0766) 23581 E-mail : ..... Website : www.bengkalis.go.id

### NOTA DINAS

Kepada : Kepala UPT. PBB-P2  
Dari : Kepala Badan Pendapatan Daerah Kabupaten Bengkalis  
Tanggal : 15 Februari 2021  
Nomor : 420/PD-SEK/ 11 /2020  
Sifat : Biasa  
Lampiran : -  
Hal : Penempatan Pelaksanaan Kerja Praktik (KP) Mahasiswa Politeknik Negeri Bengkalis

Menindaklanjuti Surat Direktur Politeknik Negeri Bengkalis Nomor : 339 / PL31 / AK / 2021 tanggal 19 Januari 2021, bersama ini disampaikan penempatan pelaksanaan Kerja Praktik (KP) bagi Mahasiswa/i Politeknik Negeri Bengkalis sebagai berikut :

1. Nama : Laila Fitri  
Nim : 5404171104  
Program Studi : Administrasi Bisnis Internasional  
Tempat Tugas : UPT. PBB-P2
2. Nama : Suci Wulandari  
Nim : 5404171124  
Program Studi : Administrasi Bisnis Internasional  
Tempat Tugas : UPT. PBB-P2

Kepada Kepala UPT. PBB-P2 untuk dapat memberikan arahan dan bimbingan kepada Mahasiswa/i tersebut.

Demikian disampaikan dan dilaksanakan sebagaimana mestinya.

KEPALA BADAN PENDAPATAN DAERAH  
KABUPATEN BENGKALIS



**SUPARDI, S.Sos, MH**  
PEMBINA UTAMA MUDA



## APPENDIX 3

### APPRENTICESHIP STATEMENT LETTER



**PEMERINTAH KABUPATEN BENGKALIS**  
**BADAN PENDAPATAN DAERAH**  
**UNIT PELAKSANA TEKNIS PBB-P2**

Jalan Jenderal Sudirman Nomor 22 Bengkulu Kode Pos 28712  
Telp. (0766) 23576 Fax. (0766) 23581 Email: pbbbengkalis@gmail.com Website: www.bapenda.bengkalis.go.id

**SURAT KETERANGAN**  
**NO. 970/UPT.PBB-P2/018/2021**

Yang bertanda tangan dibawah ini menerangkan bahwa:

Nama : Laila Fitri  
Tempat/Tanggal Lahir : Pematang Duku, 05 Januari 2000  
Alamat : Jl. Sempurna RT 001/RW 002 Pematang Duku, Kecamatan Bengkulu

Telah melakukan Kerja Praktek di Kantor Badan Pendapatan Daerah Kabupaten Bengkulu pada bagian Unit Pelaksana Teknis PBB-P2 terhitung dari tanggal 15 Februari 2021 sampai dengan 30 Juni 2021 sebagai tenaga Kerja Praktek (KP).

Selama bekerja di kantor kami, yang bersangkutan telah menunjukkan ketekunan, rasa tanggung jawab, dan kesungguhan bekerja dengan baik. Surat keterangan ini diberikan untuk dipergunakan sebagaimana mestinya.

Demikian surat keterangan ini dibuat, atas perhatian dan kerja samanya kami ucapkan terima kasih.

Bengkalis, 30 Juni 2021

**Plt. Kepala UPT PBB-P2 BAPENDA**  
**Kabupaten Bengkulu**



**Oki Farhadinata, SE**  
**NIP.19831015 200901 1 003**

**APPENDIX 4**  
**APPRENTICESHIP ASSESSMENT SHEET**

**EVALUATION RESULTS FROM APPRENTICESHIP  
AT THE OFFICE OF THE REGIONAL REVENUE AGENCY (BAPENDA)  
OF BENGKALIS DISTRICT**

Name : Laila Fitri  
Student's Identity No. : 5404171104  
Study Program : International Business Administratiton

State Polytechnic of Bengkalis

No	Assessment Aspect	Percentage	Scores
1.	Disciplin	20%	20%
2.	Responsibility	25%	25%
3.	Adjusment/Adaptation	10%	10%
4.	Work Result	30%	25%
5.	Behavior in General	15%	15%
	Total (1+2+3+4+5)	100%	95%

Explanation:

**Score : Criteria**  
81 – 100 : Excellence  
71 – 80 : Very Good  
66 – 70 : Good  
61 – 65 : Good Enough  
56 – 60 : Enough

Notes:


.....

.....

Bengkalis, June 30, 2021

Head of Technical Implementation Unit

**PBB-P2 BAPENDA**  
**Bengkalis District**



**Okki Farhadinata, SE**  
**NIP.19831015 200901 1 003**

APPENDIX 5

APPRENTICESHIP CERTIFICATE





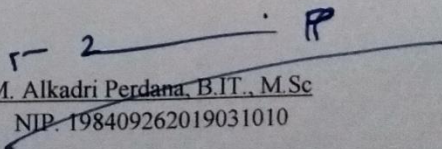
**APPENDIX 6**  
**APPRENTICESHIP REVISION LIST**

**REVISION LETTER**  
**APPRENTICESHIP OF INTERNATIONAL BUSINESS ADMINISTRATION**  
**STATE POLYTECHNIC OF BENGKALIS**

NAME : LAILA FITRI  
 NIM : 5404171104  
 PLACE : *BADAN PENDAPATAN DAERAH (BAPENDA)* OF  
 BENGKALIS REGENCY  
 ADVISOR : M. ALKADRI PERDANA, B.IT., M.Sc

NO.	DAY/DATE	REVISION	ADVISOR
1.	Senin, 19 Juli 2021	- Penyerahan laporan KP tahap pertama. - Diskusi tentang penulisan sesuai panduan.	f
2.	Rabu, 21 Juli 2021	- Diskusi chapter 1 (Isi, dan tata tulis).	f
3.	Jumat, 23 Juli 2021	- Diskusi chapter 2 dan 3.	f
4.	Selasa, 27 Juli 2021	- Diskusi chapter 4.	f
5.	Jumat, 30 Juli 2021	- Penyerahan laporan lengkap chapter 1-4.	f
6.	Selasa, 3 Agustus 2021	- Diskusi akhir sebelum sidang.	f
7.	Kamis, 5 Agustus 2021	Acc to sidang	f
8.	Rabu, 18 Agustus 2021	- Diskusi perbaikan /revisi setelah sidang.	f
9.	Kamis, 19 Agustus 2021	Acc to jilid	f

Bengkalis, 19 August 2021  
Advisor

  
M. Alkadri Perdana, B.IT., M.Sc  
 NIP. 198409262019031010

## APPENDIX 7

### LIST OF APPRENTICESHIP ATTENDANCE SHEET

**DAFTAR HADIR : SISWA MAGANG**  
**TAHUN : 2021**  
**BULAN : FEBRUARI**  
**MINGGU : KE TIGA**

NO	N A M A	TEMPAT TUGAS	JABATAN	TANGGAL														KET
				SENIN		SELASA		RABU		KAMIS		JUM'AT						
				15	16	17	18	19										
1	LAILA FITRI	UPT. PBB-P2	SISWA MAGANG															
2	SUCI WULANDARI	UPT. PBB-P2	SISWA MAGANG															

an. KEPALA BADAN PENDAPATAN DAERAH  
 KABUPATEN BENGKALIS  
 Sekretaris


BAMBANG IRAWAN, SE  
 PEMBINA TK.I  
 NIP / 19640424 199303 1 007




## APPENDIX 8

### DAILY ACTIVITIES OF APPRENTICESHIP

#### DAILY ACTIVITIES OF THE JOB TRAINING

Day : Tuesday  
Date : 16 February 2021

No	DESCRIPTION OF ACTIVITIES	TASK ASSIGNOR	SIGNATURE
1	Prepare a Tax Returns Payable Letter Land and Building Tax		
2	Filling out the Tax Object Notification Form		
3	Provide the signature stamp of the Head of Department on the Tax Returns Payable Letter Land and Building Tax		

NO	WORKING	EXPLANATION
1		Tax Returns Payable Letter Land and Building Tax
2		Tax Object Notification Form
3		Tax Returns Payable Letter Land and Building Tax

**APPENDIX 9**  
**PHOTO WITH EMPLOYEES OF**  
**TECHNICAL IMPLEMENTATION UNIT PBB-P2**











