

Work Effectiveness of Work From ome at the Covid-19 Pandemic

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Submission date: 30-Oct-2021 09:26AM (UTC+0700)

Submission ID: 1688096532

File name: Work_Effectiveness_of_Work_From_ome_at_the_Covid-19_Pandemic.pdf (1.59M)

Word count: 6015

Character count: 32304

5 WORK EFFECTIVENESS OF WORK FROM HOME AT THE COVID-19 PANDEMIC IN BAPENDA STATE CIVIL APPARATUS OF EAST JAVA PROVINCE

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Abstract: The determination of the spread of the Covid-19 virus as a Pandemic by World Health Organization pushing some countries that are exposed to issuing Physical Distance policies. The state civil servants who have routine and long-term work require work from home. Regional Revenue Agency East Java Province oversees public services SAMSAT's one-stop one-way administrative system must implement the applicable policies. Shifting employees to work one day at home and the next day at office to minimizing their employees gather in the same room. This raises questions that need to be asked whether work from home is effective for Bapenda remembering this also has been as issue since early 2020. Descriptive qualitative research uses the method of triangulation where data, observations and interviews are conducted in depth interview. Informants are taken from the leaders and taxpayers. The results obtained are complaints from taxpayers such as the limited time spent on the handling the duties, and from top management leaders is the difficulty of achieving the original local revenue target where the funds are needed for operational costs and handling of the pandemic. It can also be concluded that some of the impacts arising from the implementation of work from home are in terms of revenue greatly affect the original regional revenue to support the regional budget and regional spending, because it is increasingly difficult to get income from taxpayers, Obstacles also arise to maintain stability in employee performance. The Positive thing is innovation programs that have been available so far and are less eye-catching to taxpayers are becoming more mandatory for tax user.

Keywords: Work Effectivity, Work from Home, Physical Distancing

1. Introduction

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Determination of the spread of the Covid-19 virus as a global pandemic according to the World Health Organization as of March 11, 2020 has made every country vigilant. After the establishment of the COVID-19 pandemic, naturally affected countries must make every effort to stop it. In Indonesia, President Joko Widodo has called for activities at home to prevent the spread of the virus. Then in several other countries, such as Italy, Malaysia, and India implement lockdowns to reduce the spread of the virus. This was also supported by a decree by the head of the National Disaster Management Agency (BNPB) numbered 13 A in 2020 by Lt.

Gen. Doni Monardo regarding the Extension of the Status of Disaster Specific Disasters Due to Corona Disasters from 29 February to 29 May 2020 or for 91 days. Since the first and second patients were detected on March 2, 2020, the Indonesian government immediately adopted policies in accordance with the direction of the world health organization. Surabaya, East Java province has even been designated a red zone region because quite a number of patients are exposed to covid-19.

The Minister of Administrative Reform and Bureaucracy Reform (PAN-RB) through the PANRB Ministry official letter Number 19 of 2020 concerning Adjustment of the Work System of State Civil Apparatuses in Preventing the spread of Covid-19 in the Environment of Government Agencies officially announced that the state civil apparatus (ASN) or employees civil society (PNS) will carry out work from home (work from home) to reduce the spread of the corona virus, another goal is to ensure the implementation of the duties and functions of each government agency can run effectively to achieve the performance of each organizational unit in government agencies also ensure the implementation of public services on government institutions also works effectively. This decision was followed up by regional heads in all provinces in Indonesia. Based on the official letter of the Minister of Administrative Reform and Bureaucracy Reform Number 34 of 2020 concerning changes to the circular of the Minister of Administrative and Bureaucratic Reform and the bureaucratic reform number 19 of 2020 concerning the adjustment of the work system of the civil apparatus in efforts to prevent the spread of Covid-19 in the government environment that the period of carrying out official duties at home / residence (work from home) is extended until April 21, 2020.

In East Java Province Governor Khofifah Indar Parawansa followed up on an official letter of the Minister of Administrative Reform and Bureaucratic Reform also issued a circular number 800/07 / 204.3 / 2020 concerning the adjustment of the work system of the state civil apparatus in an effort to prevent the spread of Covid-19 in the East Java Provincial government environment. The application is carried out, namely the implementation of the system shift 1 (one) working day at the office and 1 (one) working day at home where the division is done by each head of the regional apparatus. But the distribution of the shift was excluded for high-ranking officials and pratama officials and administrators. For regional service providers the public service does not follow the provisions in point 1 but is regulated by the head of regional service based on work rhythm. Another appeal is to postpone official travel both within the province and outside the province except for urgent matters. The Regional Revenue Agency of East Java Province through letter number 800/13036 / 202.11 / 2020 dated March 23, 2020 concerning the distribution of shifts, working hours and service hours applying changes to working hours arrangements for employees, namely shifting one working day at home and one day at the office with the structuring system shifts are left to the heads of their respective fields but this is an exception for echelon II, III officials and leaders. Employees who handle services for taxpayers are required to continue to apply physical distancing, use masks and encourage taxpayers to make payments in non cash or using all forms of service innovation available such as payments via Link, Tokopedia, Indomaret, Alfamart to payments via the Bank. The Regional Revenue Agency of East Java Province has the task of assisting the governor in carrying out the supporting functions of government affairs which are the authority of the provincial government in the field of finance with the aim of increasing local revenue and the quality of public services through its technical service unit with one of the functions of carrying out to collect Vehicle Tax and Customs Motorized vehicles in offices with Samsat

(dipendajatim.go.id). The following are data on the number of employees of the East Java Province Regional Revenue Agency per February 2020.

Table 1. Employee Data Regional Revenue Agency of East Java Province Year 2020

No	Characteristic	ASN	PTT	Total	Percentage
1	Number of Employees	664	647	1311	100%
2	Age				
3	< 40 Year	115	550	665	50,7%
4	> 41 – 55 Year	482	97	579	44,2%
5	> 56 Year	67	-	67	5,10%
6	Educational Background				
7	SMP - SMA	247	298	545	41,6%
8	D1 – D3	36	41	77	5,88%
9	S1	266	301	567	43,23%
10	S2	112	7	119	9,07%
11	S3	3	-	3	0,22%
12	Position				
13	Head of Institution	1	-	1	0,07%
14	Secretary and Head of Division	4	-	4	0,30%
15	Head of Technical Service Unit	35	-	35	2,67%
16	Head of Section	104	-	104	7,94%
17	Staff	520	647	1167	89,02%

Source: Employee Data Bapenda February 2020

Bapenda Jatim employees consist of employees with the status of state civil servants and also Non-permanent Employees (PTT). From the data below it can be seen that the number of employees with young age under 40 years is 50.7% while the remaining 44.2% is 41 to 55 years of age and 5.1% above the age of 56 years that is as many as 67 employees. Most education levels are from the bachelor level both for employees with State Civil Aparatus (ASN) and Non Permanent Employees (PTT) status. Position of Head of Agency, Head of Division up to Head of Technical Services Unit and Head of Subdivision are 10.98% of the total employees of which the position is occupied by employees with the status of the State Civil Apparatus.

With the enactment of work from home the enactment of work shifts at the staff level with staffs working one day at home and one day at the office while at the head level they still have to stay every day with shortened work hours. Based on previous research by Moningka (2014) regarding the effectiveness of the work of civil servants in public services in the village office in Tomohon sub-district shows that civil servants in the village office have not been maximized in carrying out their duties according to operational standards. The low level of employee discipline makes services feel slow. Some employees appear to be late, didn't follow morning ceremony until the habits are related to work ethic. So that conclusions can be drawn ineffective services due to discipline of the employees themselves. A different result was revealed by Misnawati (2016) that the Effectiveness of Civil Servants' Work in the Marangkayu sub-district office in KutaiKertanegara District was quite effective and showed maximum

results evidenced by the utilization of work time, and good work adaptability even though the facilities and infrastructure available at the office minimal but employees can still serve the community well using existing facilities.

Based on the description above, the researcher can formulate the research problem in this study is How is the effectiveness of the work of the state civil apparatus in the Regional Revenue Agency of East Java Province since the implementation of work from home during the pandemic covid 19.

The focus in this study is to analyze whether the application of work from home at pandemic era for state civil servants in the Regional Revenue Agency of East Java Province affects both in terms of effectiveness in service to taxpayers to the achievement of tax targets that lead to genuine regional revenue for the province of East Java. It is hoped that the results of this study can be subject to study as well as consideration of whether in the future the state civil apparatus can complete its work more effectively from home given the discourse that the state civil apparatus can work from home in 2020 (Kompas.com, 26 November 2019)

2. Literature Review

Work Effectiveness

In achieving organizational goals many factors influence it, including the quality of human resources or employees, work methods, work environment and supporting facilities that are strongly influenced by the leadership style and the existing communication system. One thing that must be considered in the implementation of work is the realization of positive work effectiveness. Effectiveness in carrying out tasks and responsibilities will greatly affect the achievement of organizational goals. According to Saxena (1986: 07) in Indrawijaya (2014), the effectiveness of a measure that states how far the target (quality, quantity, time) has been achieved. The greater the target achieved, the higher the level of effectiveness. According to Siagian in Misnawati (2016), effectiveness is the utilization of a certain amount of resources, targets and infrastructure that are consciously determined in advance to produce a number of goods for the services carried out.

Effectiveness shows success in terms of whether or not the target has been set. If the results of the activities are closer to the target, the higher the effectiveness of work in both private and government organizations, the target will be the implementation process and the level of success carried out by the employees themselves. Indicators to measure work effectiveness according to Campbell in Putri (2017) include: Preparedness, efficiency, Absenteeism, morale, motivation, and satisfaction.

Martani and Lubis (1987: 55) added that there are three approaches needed to measure individual effectiveness, namely: (1) the source approach (measuring approach), which measures the effectiveness of inputs. The approach prioritizes the success of the organization to obtain resources, both physical and non-physical in accordance with organizational needs. (2) The process approach (process approach) is to see the extent to which the effectiveness of program implementation of all internal process activities or organizational mechanisms. (3) Goal approach (goals approach) where the center of attention on output, measures the success of the organization to achieve results (output) in accordance with the plan. The important element in the concept of effectiveness is actually achieving goals in accordance with what has been agreed to maximally, goals are expectations aspired or a certain condition to be achieved by a series of processes. Building effective organizations and individuals requires effectiveness criteria (Gibson 1987: 33). The effectiveness criteria are typically stated in terms of short-term,

medium-term and long-term. The short-term criteria are to show the results of actions that cover a period of one year or less. The medium-term criteria apply if you assess the effectiveness of a person, group, or organization over a longer period of time, for example five years. Long-term criteria are used to assess the unlimited future time.

Five categories of effectiveness criteria: (1) Production: Reflects the organization's ability to produce the amount and quality of output needed by the environment. (2) Efficiency: Defined as the ratio of output to input. This short-term criterion focuses attention on the overall cycle of input - process - output, with an emphasis on input and process elements. (3) Satisfaction: Satisfaction and morals are similar measures to indicate the degree to which an organization meets the needs of its customers. (4) Adaptation: adaptation is the level at which the organization can truly respond to internal and external changes. (5) Development: This criterion measuring the ability of an organization to increase its capacity to deal with environmental demands. An organization must make various efforts to increase the chances of long-term survival. Common development efforts are training programs to improve employee quality.'

When connected with Public Services, Production is the ability of the State Civil Apparatus in providing services as a public servant. Efficiency is a process in public service itself. For example in the handling of vehicle registration, motor vehicle tax, and input (part) in part of the ability and skills of the state civil apparatus while the process is a series of activities carried out and sought by ASN in serving vehicle registration STNK and motor vehicle tax payments. The final output is the final result of a series of entries and processes carried out.

The next criterion is satisfaction. Satisfaction in public services means satisfaction with the service and the efficiency that is in the Public Service. Whereas adaptation is the way in which the State Civil Apparatus in dealing with problems related to public services in the office including complaints from the public. Development is the fifth criterion so that the organization can run effectively. Development can be interpreted as a solution to improve quality in public services such as training that can support the competence of the State Civil Apparatus.

In the practice of public services at the Regional Revenue Agency office of East Java Province, the State Civil Apparatus has not been able to provide services to the maximum. Various obstacles originating from individual employees themselves instantly make the process of public service slow. Meanwhile, according to Parasuraman there are 10 quality dimensions that determine service quality: Reliability, Responsiveness, Competence, Accessibility, Courtesy, Communication, Credibility, Security, Understanding, tangible. But in the next development Parasuraman came to the conclusion that the ten dimensions of service quality above are summarized into five dimensions, namely: Tangible (physical evidence) including physical facilities, equipment, employees and communication facilities as well as operational vehicles. As such, direct evidence is one of the most concrete indicators. Its form in the form of all the abilities that can be seen clearly.

Reliability is the ability to provide the promised service immediately and satisfactorily. Responsiveness (powerresponsive) namely employee responsiveness in providing the services needed and can resolve quickly. Assurance covers the knowledge, abilities, politeness and trustworthiness of employees, free from danger, risk and doubt. Guarantees are safeguards that are presented to the community for its citizens against risks which if the risk occurs will result in disruption in the normal structure of life.

20 Work from Home

Work from Home is a work concept where employees can do their work from home. Working from home also provides flexible working hours for employees (wartaekonomi, 3/16/20). Working from home is very helpful for giving work life balance to employees, and also helps companies to get the work done. In the middle of the spreading of the Covid-19 virus that has been designated as a pandemic, Work from Home can be a way to prevent the acceleration of transmission of the disease while continuing to run a business / job.

Some of the advantages of Work from Home are: (1) There will be more job applicants for certain jobs with people who have obstacles to go to the office such as people with disabilities even parents who find it difficult to leave their child. (2) Work life balance can be more maintained because many people claim that work atmosphere can be calmer in friendliness so that it helps to concentrate on work and can finish assigned work quickly without the burden of traveling time. (3) Many savings with office infrastructure costs such as space, electricity bills. (4) Employees feel motivated because they get a good work-life balance, and increase their productivity. (5) Limiting physical interactions between employees which in this case can prevent the transmission of the Covid-19 virus.

While the weaknesses of Work from Home are: (1) There are always problems with monitoring work. Moreover, work misunderstandings and lack of communication. (2) There are always security issues with data being transferred and which cannot be monitored. (3) Not all jobs are suitable for work with the concept of Work from Home. Sometimes communication problems between employees make it problematic for a job. (4) Lack of socializing with the concept of work from home can also be detrimental to humans who are essentially social beings. As well as a lack of openness when sharing about work. In the East Java Regional Revenue Agency the application of work from home is applied to the implementation of one-day work shifts at home and one day at the office for employees at the staff level while employees with permanent head positions are required to enter every day with reduced working hours.

3. Methods

This study uses a qualitative descriptive method intended to provide an overview of the phenomenon and analyze the role, constraints, Work from Home solutions on the effectiveness of the work of the State Civil Apparatus (ASN) in the Regional Revenue Agency of East Java Province. In accordance with the aims and core problems of the research the indicators that will be investigated by the author are: Production, efficiency, satisfaction, adaptation and development. Sugiyono (2018: 38) states that qualitative research is defined as research based on the philosophy of postpositivism / interpretive, used to examine the condition of natural objects where researchers as key instruments, data collection techniques carried out in triangulation, qualitative data analysis, and qualitative research results more emphasis meaning than generalization. According to him, triangulation includes four things, namely: (1) triangulation of methods, (2) triangulation between researchers, (3) triangulation of data sources, and (4) triangulation of theories. The following explanation is where the method triangulation is done by comparing information or data in different ways. As is known, in qualitative research researchers use interview and observation methods. To obtain reliable truth information and a complete picture of certain information, researchers can use interviews and observations to check the truth. In addition, researchers can also use different informants to check the truth of the information. Through various perspectives or views, it is expected to obtain results that are close to the truth.

Research sites 21

This research was conducted at the Regional Revenue Agency of East Java Province in the city of Surabaya. The choice of location is based on the conditions of public service needs and office administration which must continue to run but are limited due to the Covid - 19 pandemic outbreak so that work activities are mostly done at home (work from home). Research in accordance with the chosen title in terms of work effectiveness with the application of work from home.

Data collection technique 19

Sugiyono (2018: 375) argues that data collection techniques are the most important step in research, because the main purpose of research is to obtain data. The data collected will be used as material for analysis. The data needed in this study are primary and secondary data. Primary data is data obtained directly from the study site through interviews with informants relating to the research problem, and also through observation or direct observation of the research object. While secondary data is data obtained in the form of a description. In this study, data collection techniques used by the author in obtaining the data needed is through several data collection techniques as follows: (1) Observation is to make observations directly to the object of research to see up close carried out. If the object of research is human behavior and actions (events - events that occur), (2) Interview, Interview is a way of collecting data used to obtain information directly from the source. Interviewers are information gatherers who are expected to be able to convey questions clearly and then write down all the answers from the informant. This data is collected through a variety of well-written data sources that relate to problems of objective conditions, as well as other supporting data.

Research focus 1

The focus in this study is to analyze whether the application of work from home at pandemic era for state civil servants in the Regional Revenue Agency of East Java Province affects both in terms of effectiveness in service to taxpayers to the achievement of tax targets that lead to genuine regional revenue for the province of East Java.

Research Informant 16

Informants are important objects in a study. Informants are people in the research setting who are used to provide information about the situation and conditions of the research setting. The informants in this study were divided into 2: The leaders consisted of 4 informants and 4 taxpayers. The selection of informants is done by purposive sampling which is used to direct the collection of data in accordance with needs through the selection of informants who master the problem in depth and can be trusted to be a source of data.

Data Analysis Techniques 36

Data analysis is an important method in research, because by analyzing data it can be obtained data correctly. Analysis is done to find patterns. You do this by conducting systematic testing to establish the parts - the relationship between studies and the relationship to the whole. The data analysis technique used is the interactive model of data analysis technique developed by Miles and Huberman translated by Sugiyono (2013: 92) states that qualitative data analysis consists of several stages: (1) Information gathering through observation, interviews and documentation, (2) Data reduction in the selection process, focusing on simplification,

transformation of rough data arising from field notes. (3) Presentation of data. The data presentation is directed so that the reduction data is organized. In this step, the researcher tries to compile relevant data, so that it can be concluded. Good data display is an important step towards achieving a valid and reliable qualitative analysis. The final stage is to draw conclusions that are done carefully by verifying a review in the field notes so that the data is there to reveal its truth.

4. Researchresult

Effectiveness in production, which is the ability of the State Civil Apparatus in providing services as public servants in an effort to achieve targets in accordance with the expected regional revenue. The following are the original regional revenue targets that should be achieved by Bapenda within one period and the realization until June 2020 (2nd quarter).

Table 2.
Regional Revenue Targets and Realization

Item	TARGET	REALIZATION	
	Rp	Rp	%
Vehicle Tax	4.300.000.000.000	2.379.801.030.142	55,34
Transfer Fee of Motor Vehicle	2.100.000.000.000	1.466.015.653.500	69,81
Motor Vehicle FuelTax	1.950.000.000.000	897.744.919.479	46,04
Surface Water Tax	30.000.000.000	12.673.584.422	42,25
Cigarette Tax	1.900.000.000.000	908.649.284.122	47,82
Business Service Levies	3.300.000.000	1.452.250.675	44,01
Other Legitimate Regional revenue	18.000.000.000	7.114.444.350	39,52
Total Amount	10.301.300.000.000	5.673.451.166.690	55,08

Source :BapendaJatim

From the table above it can be seen that inevitably it causes local revenue to be corrected enough because in addition to economic conditions that cause taxpayers to prioritize meeting basic needs rather than paying taxes, it is also due to limited hours of service to taxpayers due to the implementation of work from home in Bapenda East Java. The projection of local revenue remains optimistic because the superior social security services as agreed by the guidance team will be opened as many as 164 points in June. there is also a motor vehicle tax relaxation policy package in the form of free of motor vehicle tax penalties and transfer of motor vehicle name transfer duties which are quite effective in safeguarding motor vehicle tax revenues. Sales of motor vehicles are predicted to decline by 50%, so a reduction in tax on new vehicles is needed to help reduce the net sales price of new vehicles.

Effectiveness in production which is the ability of the State Civil Apparatus in providing his services as a public servant in this study found many complaints submitted by taxpayers because of the limited service time during the pandemic raises concerns that the tax expiration period may result in losses including being fined. Efficiency is a process in public service itself. For example in the registration of vehicle registration, motor vehicle tax, and input (input) in part of the ability and skills of the state civil apparatus while the process is a series of activities carried out and sought by state civil apparatus in serving vehicle registration STNK and motor vehicle tax payments where in addition to complaints of limited service time also Taxpayers are worried that if paying vehicle tax is not through the Samsat office, then the tax print proof will not be recognized.

The next criterion is satisfaction. Satisfaction in public services means satisfaction with the service and the efficiency that is in the Public Service. Where the results of interviews with taxpayers there is still a sense of dissatisfaction because of limited service time, the lack of socialization of the tax payment innovation program to the concern of the validity of tax proof prints carried out independently by taxpayers. Whereas adaptation is the way in which the State Civil Apparatus in dealing with problems related to the implementation of work from home including the difficulties in the process of coordination between fields must be done through certain online conferencing media such as zooming where there is no guarantee of the absence of data leakage when conducting online meetings through the platforms. Development is the fifth criterion so that the organization can run effectively. Development can be interpreted as a solution to improve quality in service. Bapenda already has a number of online tax payment preliminaries, but it seems that it needs to be socialized again related to the innovation of the vehicle tax payment program without having to come to the headquarter samsat so as to reduce physical contact but payments can still be made by payment through Indomaret, Alfamart, to other payment gateways namely Tokopedia, Link Aja and mobile banking btn. This is because taxpayers are still concerned about proof of payment that has to be printed by themselves is not officially recognized.

5. Conclusion

It can be concluded that some of the impacts arising from the implementation of work from home are: in terms of revenue greatly affect the original regional revenue to support the regional budget and regional spending, because it is increasingly difficult to get income from taxpayers, Obstacles to maintain stability in employee performance, budget implementation documents (DPA) Bapenda there is a policy of reduction from the governor to be transferred to the Covid-19 response, of course, affecting the needs of agencies, Regarding the limited coordination that can be done between one field and another it is not uncommon this often leads to inequality of understanding between one another, public services are not maximized due to work time which is very limited.

The new normal implementation plan is expected to be able to move the wheels of the economy so that the projected local revenue at the end of the year can be achieved. Several stimulus programs that have been provided by the government, such as a policy package for relaxation or regional tax bleaching, include exemption from motor vehicle tax fines, regional tax relief by implementing cash back payments for motor vehicle taxes, and motor vehicle tax relief which are expected to reduce the net selling price of new vehicles.

There are other phenomena at Bapenda such as if there are problems with damage to the system, they cannot be handled immediately, because the technical staff shift time constraints that enter

on the day the problem occurs in the system, working shifts that are entered one day and a day are not very vulnerable to employee negligence, additional income from each employee is reduced because there is no more on business trips and other activities outside the office, the running of online meetings is very dependent on the stability of the network of each participant, the delegation of tasks from leadership to subordinates depends on the presence of the employee concerned.

The positive thing about working from home is of course, in addition to more flexible work time, also users of public service innovation programs that have been up to now has been provided by the Regional Revenue Agency of East Java Province to be more used by taxpayers. In addition, Bapenda through samsat has several public service innovations such as motor vehicle tax payments through Indomaret, Alfamart, Tokopedia, Link Aja, to BTN griya. There are indeed a few obstacles related to the physical proof of payment that is usually obtained at the Samsat office. Especially for the use of innovation service products above proof of payment can be printed independently. Limitations of Research is an online interview because it is not possible to meet face to face because of the pandemic conditions that occur, research is also only conducted at one institution, namely Regional Revenue of East Java Province which in the future research can be done in other government offices. Thank you for the contribution made by the leaders of the East Java Regional Revenue Agency because of the time that has been given as well as the taxpayers who have been willing to be interviewed for the sake of this research.

Work from home should be able to be maximized even more if done beforehand such as the readiness of the online and digital time staffing attendance system in order to continue to monitor the activity of employees in the implementation of work at home. As is known in the private sector, both telephone and e-mail responses must be responded to in no more than 15 minutes, otherwise warnings may be imposed. Coordination will run more stable if the application system has been prepared more mature and specifically for just one agency such as the procurement of a virtual private network (VPN) video conference tool so that security in communicating between within an agency is more secure and does not experience data leakage. As known, online meetings have only been limited by using the zoom application where the data security features are still being questioned by many parties, especially regarding the confidentiality of government data. Delegation of authority through electronic signatures is also recognized and facilitated so that each related party can continue to execute orders according to directions faster. Government funding support for the procurement of infrastructure and other innovation programs to facilitate taxpayers must also be supported by the provision of funds and maintenance of the system on a regular basis.

The Effectiveness of work from home can also be obtained if all workers have a great responsibility with each of their own task. Online attendance actually has a meaning that the worker is being active in their own places but it doesn't always mean that the worker are doing their job so it is crucial for the leader to keep maintain the workers performance and periodically evaluate the achievement of the workers. Keeping an intense communication such as regularly asking for the workers health in the pandemic time while keeping a close relationship between leaders and workers also making awareness related to health condition in the office.

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Kementerian Pendayagunaan Aparatur Negara dan Reformasi Birokrasi (PAN-RB) Nomor: 34 tahun 2020 *tentang perubahan atas surat edaran menteri pendayagunaan dan aparatur negara dan reformasi birokrasi nomor 19 tahun 2020 tentang penyesuaian system kerja aparatur sipil negara dalam upaya pencegahan penyebaran Covid- 19 di lingkungan pemerintah bahwa masa pelaksanaan tugas kedinasan di rumah/ tempat tinggal (work from home) diperpanjang sampai dengan tanggal 21 April 2020*

Kepala Badan Pendapatan Daerah Provinsi Jawa Timur surat nomor: 800/13036/202.11/2020 tanggal 23 Maret 2020 *tentang pembagian shift, jam kerja dan jam pelayanan publik.*
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