
The Influence of Training, Physical Work Environment, and Work Discipline on Employee Performance at the Regional Revenue Agency of South Sumatra Province

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ABSTRACT: This study aims to analyze the influence of training, physical work environment, and work discipline on employee performance at the Regional Revenue Agency of South Sumatra Province. Quantitative methods were used with 78 employees as respondents. The study found that training, physical work environment, and work discipline each have a positive and significant effect on employee performance. The findings indicate that improving training programs, maintaining good workplace facilities, and enhancing discipline are essential for optimizing public service performance. The research provides practical insights for human resource development and performance management in the public sector.

KEYWORDS: Training, Physical Work Environment, Work Discipline, Employee Performance, Public Service.

I. INTRODUCTION

Human resources are a key factor in achieving organizational goals. The Regional Revenue Agency of South Sumatra Province plays an important role in managing regional income through tax collection across 29 technical units. Improving employee performance is essential to ensure effective service delivery to the public. Despite an increasing trend in the Community Satisfaction Index (IKM) from 2022 to 2024, internal factors such as uneven training participation, limited physical work facilities, and fluctuating work discipline remain challenges. Therefore, this research examines how training, physical work environment, and work discipline influence employee performance.

Employee performance plays a vital role in determining the effectiveness and quality of public service delivery. In government institutions, performance is often influenced by human resource management, work environment, and the discipline of the employees themselves. The Regional Revenue Agency of South Sumatra Province is responsible for optimizing regional income through the collection of local taxes and levies across 29 technical units known as SAMSAT offices distributed throughout the province. To maintain and improve the quality of public services, employees are required to demonstrate high performance, both in quantity and quality.

The Community Satisfaction Index (IKM) of shows a consistent increase over the years — from 83.94 in 2022 to 88.50 in 2023 and 95.84 in 2024 — reflecting the agency's efforts to improve public service quality. However, internal challenges remain. Training participation among employees is still uneven, and the physical condition of work facilities, such as computers, vehicles, and office equipment, varies significantly across units. In addition, fluctuations in employee attendance and adherence to regulations indicate that work discipline is not yet optimal.

These conditions suggest that although public satisfaction is improving, there are still internal aspects that require systematic enhancement. Training helps employees acquire the skills and competencies necessary for effective task performance (Dessler, 2020). A conducive physical work environment enhances comfort and productivity (Sedarmayanti, 2018). Meanwhile, strong work discipline ensures employees perform their duties consistently and responsibly (Rivai, 2017). Previous studies (e.g., Manihuruk et al., 2024; Irmawati, 2023; Tanjung & Sunarto, 2023) also confirmed that these three factors have significant impacts on performance in various organizational settings.

Based on these issues, this study aims to empirically examine the influence of training, physical work environment, and work discipline on employee performance at the Regional Revenue Agency of South Sumatra Province. The results are expected to provide theoretical contributions to human resource management research and practical implications for improving organizational performance in the public sector.

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II. TABLE

Table 1. Community Satisfaction Index (Ikm) Of Bapenda South Sumatra Province (2022–2024)

Year	IKM Score	Number of Respondents
2022	83.94	150
2023	88.50	150
2024	95.84	150

Source: General and Staffing Subdivision, 2025.

Table 1 presents the development of the Community Satisfaction Index (IKM) at the Regional Revenue Agency of South Sumatra Province for the period 2022–2024. The IKM represents the level of satisfaction of the public with the quality of services provided by the agency, measured through key indicators such as service procedures, employee behavior, and responsiveness to taxpayers. The data show a consistent upward trend in the IKM score, from 83.94 in 2022, to 88.50 in 2023, and reaching 95.84 in 2024. This improvement indicates that the overall quality of public services has increased steadily over the past three years. The enhancement in 2024 reflects the agency's efforts to strengthen its service standards, improve operational procedures, and respond more effectively to community feedback.

However, the increase in IKM does not automatically imply the absence of internal performance issues. The rise in public satisfaction may partly be attributed to external service innovations, while internal aspects such as uneven training distribution, limited facility maintenance, and inconsistent discipline among employees still require improvement. Therefore, while the IKM demonstrates progress at the institutional level, it also highlights the need for sustainable internal development to maintain consistent service excellence.

Table 2. Summary of Employee Training (Bimtek) Activities at Bapenda (2022–2024)

Year	Numbers of Training Types	Number of Respondents
2022	2	7
2023	10	28
2024	30	130

Source: General and Staffing Subdivision, 2025.

Table 2 summarizes the implementation of employee training programs at the Regional Revenue Agency of South Sumatra Province from 2022 to 2024. The table shows a substantial increase both in the number of training programs conducted and in the total number of participants. Specifically, the number of training types rose from 2 in 2022 to 10 in 2023, and further to 30 in 2024. Similarly, the number of participants increased from 7 employees in 2022 to 130 employees in 2024.

This significant growth illustrates the agency's growing attention to human resource development through formal capacity-building activities. The increasing frequency and diversity of training topics indicate a more structured approach to improving employee competencies, particularly in areas related to taxation, digital service management, and administrative performance.

Despite these positive developments, the distribution of training opportunities remains uneven among departments and functional units. Some employees have participated in multiple sessions, while others have not yet been involved in any formal training during the observed period. Such imbalance can result in varying levels of skill and performance across units. Therefore, to sustain performance improvement, Bapenda needs to ensure that future training initiatives are equitable, continuous, and aligned with institutional performance targets.

Table 3. Summary of Work Facilities at Bapenda South Sumatra Province (2022–2024)

Number	Year	Conditions Detail	Computers (PC)	Printer	Chair	Table	Samsat Car's
1.	2022	good	34	24	25	64	15
		slightly damaged	9	6	0	4	0

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		severely damaged	4	3	0	4	0
		Total	47	33	25	72	15
2.	2023	good	41	18	133	17	6
		slightly damaged	13	0	5	0	0
		severely damaged	9	3	3	0	9
		Total	63	21	141	17	15
3.	2024	good	67	41	824	52	6
		slightly damaged	16	7	63	0	0
		severely damaged	10	4	21	0	9
		Total	93	52	908	52	15

Source: General and Staffing Subdivision, 2025.

Table 3 provides an overview of the condition and availability of work facilities at the Regional Revenue Agency of South Sumatra Province from 2022 to 2024. The data illustrate that the number of computers in good condition increased from 34 units in 2022 to 67 units in 2024, indicating substantial investment in information technology infrastructure. The improvement in computer and printer availability has likely contributed to higher administrative efficiency and the digitalization of public services.

However, the table also reveals disparities across types of facilities. While the number of office chairs and general furniture expanded significantly—reflecting better physical comfort and workspace capacity—the number of service vehicles in good condition fluctuated, decreasing from 15 units in 2022 to 6 units in 2023, and slightly recovering to 9 units in 2024. This fluctuation suggests maintenance or replacement challenges, which could affect the operational effectiveness of mobile service units.

Overall, the improvement in basic office equipment demonstrates progress toward a more conducive and efficient physical work environment. Nevertheless, the inconsistent condition of transportation assets highlights the need for strategic maintenance management and balanced allocation of facilities across technical units to ensure service consistency and employee productivity throughout the region.

Table 4. Summary of Attendance Record at Bapenda South Sumatra Province (2024)

Month	Leave	Permission	Sick	Unexplained Absence
January	8	1	1	5
February	14	1	2	3
March	6	2	1	0
April	4	0	1	1
May	11	0	1	5
June	12	1	1	2
July	16	1	0	3
August	7	1	1	0
September	9	0	0	0
October	12	2	0	0
November	15	0	0	10
December	2	0	0	0

Source: General and Staffing Subdivision, 2025.

Table 4 presents data on employee attendance at the Regional Revenue Agency (Bapenda) of South Sumatra Province throughout 2024. The table includes monthly records of leaves, permissions, sick days, and unexplained absences (alpa). The overall pattern reflects fluctuating discipline levels among employees during the year.

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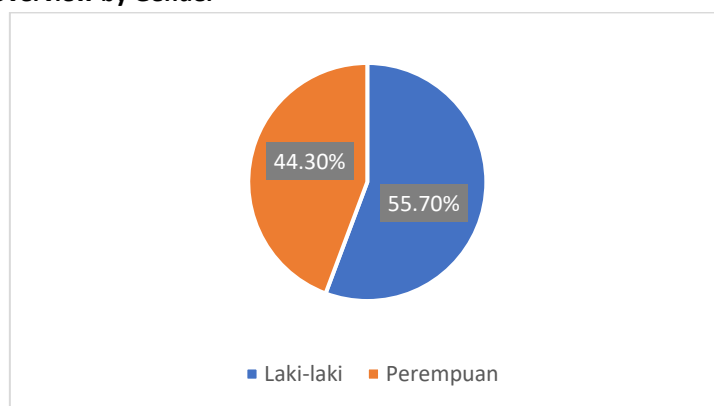
While the majority of attendance issues are categorized as official leaves or permitted absences, several months show notable spikes in unexplained absences — particularly in November 2024, where 10 employees were recorded as absent without justification. In contrast, months such as March, August, and September demonstrate near-perfect attendance, indicating periods of stronger compliance and work engagement.

These fluctuations suggest that while employee attendance is generally good, disciplinary consistency remains a concern. Factors contributing to irregular attendance may include varying workload intensity, motivational differences, or external constraints. In public institutions such as Bapenda, discipline is not merely a matter of presence but also a reflection of organizational culture and leadership effectiveness.

Therefore, strengthening work discipline requires a combination of clear attendance policies, consistent supervision, and motivational mechanisms that encourage accountability. Improved discipline management is expected to enhance overall employee performance and support the sustainability of high public service standards already reflected in the increasing Community Satisfaction Index (IKM).

III. GRAPH

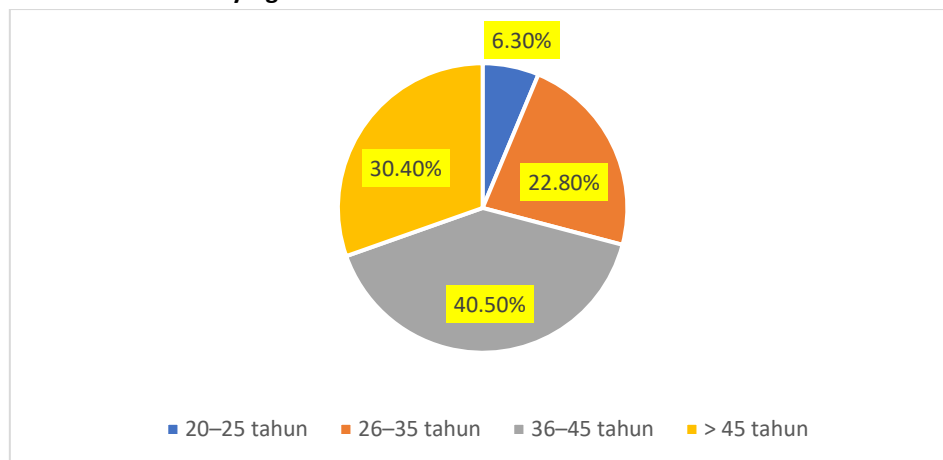
Graph 1. Respondent Profile Overview by Gender



Source: Processed primary data, 2025.

Based on graph 1 it is known that respondents to the Regional Revenue Agency of South Sumatra Province were predominantly male, with 44 employees (55.7%), while women numbered 35 (44.3%). There is a difference of approximately 11.4 percent between the number of male and female employees. This proportion indicates that female participation in this agency is quite high, although still lower than that of men.

Graph 2. Respondent Profile Overview by Age



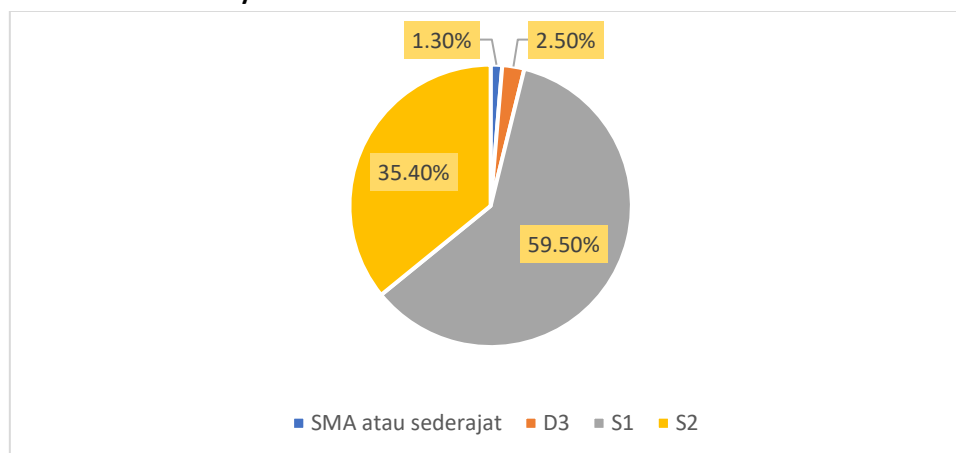
Source: Processed primary data, 2025.

Graph 2 shows that respondents to the Regional Revenue Agency of South Sumatra Province showed that the dominant respondents were respondents in the 36–45 year age group, amounting to 32 people (40.5%), followed by employees aged >45 years, amounting to 24 people (30.4%). Meanwhile, employees aged 26–35 years numbered 18 people (22.8%), and the youngest

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group of 20–25 years only 5 people (6.3%). This pattern shows that the agency is dominated by mature productive age employees and the number of young employees is still relatively small, so that in the future a regeneration strategy is needed to maintain the continuity of organizational performance.

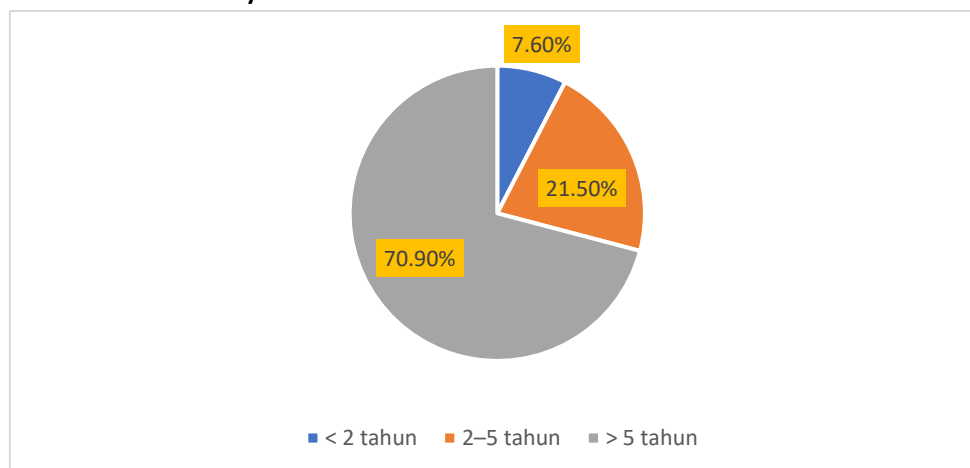
Graph 3. Respondent Profile Overview by Education



Source: Processed primary data, 2025.

It is known that respondents to the Regional Revenue Agency of South Sumatra Province showed that the majority of respondents had a bachelor's degree (47 people (59.5%)), followed by a master's degree (28 people (35.4%)). At the D3 level of education, only 2 people (2.5%), 1 person (1.3%) had a high school/equivalent, and 1 person (1.3%) had a doctoral degree. This data shows that the dominance of undergraduate graduates (S1 and S2) reached more than 90 percent, which illustrates the relatively high academic quality of employees.

Graph 4. Respondent Profile Overview by Years of Service

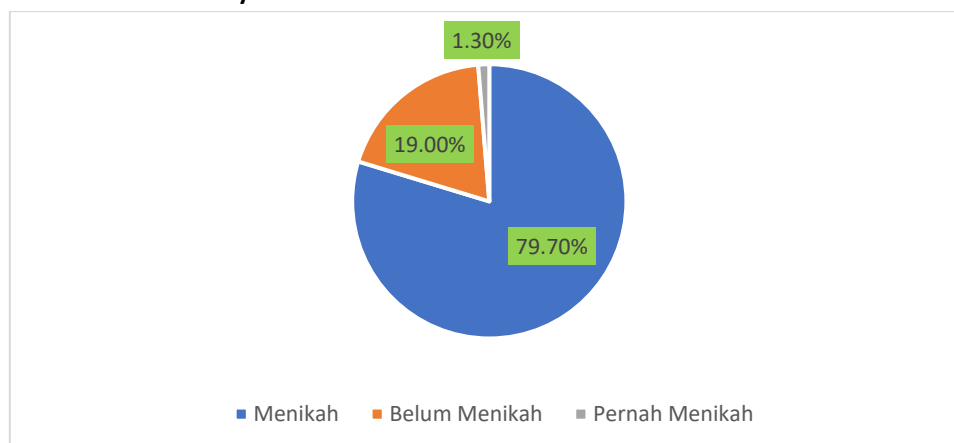


Source: Processed primary data, 2025.

Respondents to the employees of the Regional Revenue Agency of South Sumatra Province in graph 4. show that the dominant respondents are respondents with a work period of > 5 years as many as 56 people (70.9%), while employees with a work period of 2–5 years as many as 17 people (21.5%), and a work period of < 2 years only 6 people (7.6%). This shows that the majority of employees have long work experience. However, the low proportion of employees with new work periods also indicates the lack of recruitment of new generations in recent years which has the potential to create challenges for regeneration in the future.

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Graph 5. Respondent Profile Overview by Married Status



Source: Processed primary data, 2025.

It is known that the majority of respondents to the Regional Revenue Agency employees of South Sumatra Province showed that they were married, as many as 63 people (79.90%), followed by 15 people who were not married (19.00%), while only 1 person (1.30%) had ever been married.

CONCLUSIONS

Based on the research findings on the influence of training, the physical work environment, and work discipline on employee performance at the South Sumatra Provincial Revenue Agency, the following conclusions can be drawn:

1. Training (X1) has a positive but insignificant effect on employee performance.
2. The physical work environment (X2) has a positive and significant effect on employee performance.
3. Work discipline (X3) has a positive and significant effect on employee performance.
4. Simultaneously, all three independent variables significantly influence employee performance.

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