Strengthening the competence of civil servants to improve regional tax and levy services in the Gorontalo Regency government

Widyawaty Mahmud *State University of Gorontalo*
Rustam Tohopi *State University of Gorontalo*
Alfiyah Agussalim *State University of Gorontalo*

Abstract

This study aims to analyze the self-development competencies of civil servants in regional tax and levy services at the Regional Revenue Agency (Badan Pendapatan Daerah Daerah/BAPDA) of Gorontalo Regency. Civil servant competency is a strategic factor in realizing adaptive, accountable, and results-oriented public services, particularly in the context of digitalization of government services. This study used a qualitative approach with a descriptive design through interviews, observations, and documentation with 16 informants. Data analysis was conducted using Braun & Clarke's six-step thematic analysis. The results indicate that: (1) training improves civil servant technical skills, but its frequency and distribution are still low; (2) civil servants are able to adapt to digital systems such as SIPADA, SIPENDA, and TE RANO, although there are still digital literacy gaps and infrastructure limitations; and (3) self-evaluation practices are emerging through the use of SKP and e-Kinerja, but have not yet fully become institutional systems. This study provides a theoretical contribution to the literature on civil servant competency in the context of digital fiscal services and provides practical recommendations based on root causes for strengthening civil servant capacity.

INTRODUCTION

Public administration, as a discipline, emphasizes the importance of human resource management to ensure the effectiveness of public policy and service delivery (Berman et al., 2021). In the public sector context, civil servant competence is the foundation of professionalism, especially when government organizations are required to provide adaptive, responsive, and digitally-based services (OECD, 2020; UNDESA, 2021). Civil servant self-development competency, as mandated by Article 71 of Law No. 5 of 2014, is the ability of civil servants to continuously improve their knowledge, skills, and work attitudes.

Previous research has highlighted various aspects of civil servant competence. Martynova & Evarovich (2021) emphasize the importance of communication skills in public services. Harianja (2020) demonstrates the influence of professionalism on service quality. An OECD study (2020) confirms that digital government requires civil servants capable of adapting to technology. However, research specifically examining civil servant self-development competency in the context of regional tax and levy services,

particularly in the era of regional fiscal digitalization, remains very limited. This is the research gap that is the basis of this research.

Theoretically, this research contributes to the public human resource management literature by integrating the concepts of competency development, digitalization of public services, and employee performance evaluation. Practically, this research provides root-problem-based recommendations for strengthening the capacity of the Gorontalo Regency Regional Revenue Agency (Bapenda) apparatus to better prepare them for the challenges of digital transformation.

The research questions include: (1) the level of employee participation in training and continuing education related to tax and levy services; (2) the ability of employees to adapt to information technology and digital work systems; and (3) how self-evaluation practices support improved performance in regional tax and levy services.

The purpose of this research is to analyze these three aspects in depth to generate a comprehensive understanding of employee self-development competencies in the context

RESEARCH METHOD

This study used a descriptive qualitative approach to explore the phenomenon of apparatus competency in regional tax and levy services. Sixteen informants were selected through purposive sampling because they had direct experience as Bapenda (Regional Revenue Agency) officials or taxpayers using the service. The number of 16 was

deemed sufficient because data saturation was reached with the 14th informant, and two additional informants were used to ensure consistency of the findings.

Data were collected through observation, semi-structured interviews, and documentation. Direct quotes from informants were used to enhance the credibility of the findings, for example, when an official stated: "We actually want to learn technology, but our facilities are still limited" (Informant 7, 2024).

Data analysis used six steps of thematic analysis according to Braun & Clarke (2013):
1. Data familiarization
2. Initial coding
3. Theme development
4. Theme review
5. Theme naming
6. Report preparation

Data validity was strengthened through source triangulation, peer debriefing, and cross-checking with informants.

RESULTS AND DISCUSSION

This study focuses on three main aspects that form the basis of the competency of self-development of civil servants at the Gorontalo Regency Regional Revenue Agency: 1) Civil Servant Training and Self-Development, 2) Ability to Adapt to Changes in Technology and Work Systems, and 3) Self-Evaluation for Performance Improvement. These three sub-focuses are analyzed based on in-depth interviews with eleven civil servants at the Gorontalo Regency Regional

Revenue Agency and five taxpayers, reflecting the actual conditions in the field regarding human resource management, digitalization adaptation, and public service.

Participation of Civil Servants in Training, Workshops, or Further Education in Regional Tax and Retribution Services at the Gorontalo Regency Regional Revenue Agency

Participation of civil servants in training, workshops, or further education refers to the level of participation and engagement of Gorontalo Regency Regional Revenue Agency employees in competency development activities designed to enhance their knowledge, skills, and professional attitudes in regional tax and retribution services. This aspect reflects the institutional and individual efforts of civil servants to update their work capacity to align with developments in fiscal policy, tax regulations, and innovations in public administration technology.

In the context of regional tax services, participation in training not only serves as a means of transferring technical knowledge, but also as a mechanism for developing adaptive, collaborative, and service-oriented work behaviors for taxpayers. This aspect is an important indicator of civil servants' self-development competency, as mandated in Article 71 of Law Number 5 of 2014 concerning the State Civil Apparatus, which emphasizes that every civil servant is required to continuously develop competencies through education, training, seminars, and mentoring. Therefore, civil servant participation in training, workshops, or continuing education plays a direct role in improving professionalism, accountability, and the effectiveness of task implementation within the Gorontalo Regency Regional Revenue Agency.

Data shows that training improves the technical capabilities of civil servants, but its distribution is low. Only 24% of civil servants participated in training from 2021–2024. One informant stated: "We rarely get the opportunity to participate in training; usually only certain officials do," (Informant 3, 2024).

This finding aligns with research by Sumanti (2018), which stated that civil servant training is often unplanned and uneven. However, this study reveals a significant difference: existing training does not address the needs of service digitalization, creating a digital competency gap.

International literature (OECD, 2020) emphasizes that digital public services require both technical and non-technical competencies, including problem-solving and adaptability. Bapenda training does not yet address these competencies.

Training and capacity building activities at the Gorontalo Regency Regional Revenue Agency have been ongoing, but they have not been optimal, both in terms of frequency and equity. This situation indicates that the self-development competencies of civil servants have not been fully realized.

From the perspective of civil servant resource development theory (LAN, 2018), the low frequency of

training indicates the limited implementation of planned and sustainable capacity building principles at the Gorontalo Regency Regional Revenue Agency. Inequality of access among employees also demonstrates the need for a job-needs-based training strategy to ensure competency development is more equitable and relevant to job demands.

In line with Agussalim et al.'s (2025) view on the importance of increasing civil servant capacity in creating an adaptive and responsive bureaucracy, the results of this study indicate that although training has had a positive impact on professionalism and service quality, these efforts need to be strengthened through an inclusive, measurable, and results-oriented annual training planning system. Therefore, according to the researchers, civil servant capacity development can provide a solid foundation for improving organizational performance and the quality of public services at the Gorontalo Regency Regional Revenue Agency.

The training attended by Gorontalo Regency Regional Revenue Agency officials has significantly contributed to improving their competence and professionalism, particularly in mastering digital technology and understanding new policies in the areas of taxation and public services. These findings reinforce Moeheriono's (2015) concept, which states that apparatus competence encompasses the integration of skills, knowledge, attitudes, and work values, which collectively determine an individual's ability to perform their duties effectively.

However, the unequal opportunities for training between structural officials and executive staff at the Gorontalo Regency Regional Revenue Agency indicate that competency development is not evenly distributed across all levels of the organization. This situation illustrates that the dimensions of professional behavior and consistent work attitudes, as emphasized by Sedarmayanti (2017) and Wibowo (2019), still require strengthening through equitable access and ongoing development.

Training should not only be viewed as a formal activity to improve technical skills, but also as a strategic instrument to foster professional work behavior, strengthen the public service ethos, and create equality in competency development among all civil servants.

The level of civil servant participation in training activities during the 2021–2024 period remains relatively low, at less than 25% of the total number of employees. This indicates that competency development has not been implemented optimally and evenly across all work areas. According to Rivai & Sagala (2015), civil servant competency is a measurable and observable ability to carry out tasks based on specific success indicators. Therefore, low participation in training can directly impact the effectiveness and quality of public services provided by the Gorontalo Regency Regional Revenue Agency.

Furthermore, the predominance of training focused on technical aspects such as tax administration, finance, and

service digitalization at the Gorontalo Regency Regional Revenue Agency (BAPDR) has not fully supported holistic competency development. According to Chan et al. (2017), improving staff competency should include strengthening critical thinking skills, problem-solving abilities, and fostering positive values and attitudes that encourage lifelong learning.

While training activities have shown increased variety, these results indicate the need for more targeted, measurable, and comprehensive capacity development planning to ensure staff at the BAPDR are not only technically competent but also possess the adaptability and professional sensitivity that support effective and results-oriented public service.

Data kepegawaian menunjukkan adanya peningkatan tingkat pendidikan formal civil servants, as reflected in the increase in the proportion of employees with a bachelor's degree (S1) from 40% in 2021 to 45.33% in 2024. This trend indicates progress in the quality of human resources and the civil servants' commitment to meeting professional standards, as Hasibuan (2016) noted, stating that increasing educational attainment is a crucial indicator in developing employee competency and professionalism.

However, the lack of official study permits for civil servants at the Gorontalo Regency Regional Revenue Agency indicates that educational advancement remains individualized and not fully facilitated by institutional policies. This aligns with Sumanti's (2018) findings that many government agencies lack structured and sustainable competency development plans.

The increase in the educational level of civil servants at the Gorontalo Regency Regional Revenue Agency is a positive achievement, reflecting personal motivation to improve their capacity. However, without institutional policy support in the form of formal competency development programs and systematic study permits, the potential for improving human resource quality will not have a maximum impact on institutional performance and the quality of public services.

Adaptability to Technological and Work System Changes in Regional Tax and Retribution Services at the Gorontalo Regency Regional Revenue Agency

Adaptability to technological and work system changes refers to the capacity of Gorontalo Regency Regional Revenue Agency personnel to adapt to digital transformation and innovations in the administrative systems implemented in regional tax and retribution services. This capability encompasses mental readiness, technical mastery, and a willingness to learn to operate various information technology-based applications and devices, such as SIPADA (Regional Tax Information System), SIPENDA (Regional Revenue Information System), and TE RANO (Non-Cash Payment Technology).

The adaptive capacity of civil servants relates not only to technical skills in using digital systems, but also to the ability to manage changing work patterns, increase efficiency, and

maintain the quality of public services in dynamic situations. In the context of performance management, this aspect embodies self-development competencies, requiring civil servants to continuously innovate and be responsive to developments in government technology (e-government).

Furthermore, the ability to adapt to technology reflects the professionalism of civil servants in supporting effective, transparent, and accountable governance. Therefore, this aspect is a crucial indicator of the success of bureaucratic reform within the Gorontalo Regency Regional Revenue Agency, as it determines the extent to which civil servants are able to optimize technology as an instrument to improve the speed, accuracy, and precision of services to taxpayers.

Civil servants demonstrated good adaptability to the SIPADA, SIPENDA, and TE RANO applications. Several stated that informal training among employees was very helpful. "We learn from our friends because training is rare," (Informant 12, 2024).

Critical analysis shows that digital adaptation is influenced by three factors:
- age of the apparatus,
- availability of facilities,
- supportive leadership.

Comparison with the findings of Pollitt & Bouckaert (2017) shows that the success of public sector digitalization depends heavily on a combination of individual competencies and organizational readiness, not solely on technology.

The Gorontalo Regency Regional Revenue Agency apparatus has demonstrated strong adaptability to changes in digital-based work systems. This reflects the concrete implementation of self-development competencies.

The apparatus' ability to adapt to the application of information technology through applications such as SIPADA, SIPENDA, and TE RANO demonstrates that they are not only capable of adapting to changes in work systems but also play an active role in supporting the efficiency and transparency of public services. This aligns with the view of Tohopi & Hulinggi (2023), who emphasized that the success of digital transformation in the public sector depends heavily on the readiness of human resources and consistent institutional support in managing these changes.

The digital adaptability of the Gorontalo Regency Regional Revenue Agency apparatus can be interpreted as a form of professional awareness and competency maturity in facing the challenges of the digital transformation era. This readiness not only strengthens service effectiveness but also serves as an important indicator of a new work culture oriented towards innovation, continuous learning, and technology-based organizational performance improvement.

The process of adaptation of civil servants to technological change within the Gorontalo Regency Regional Revenue Agency (RBD) is progressive, marked by a strong willingness to learn, collaboration between employees, and informal learning in the workplace. This reflects that civil servant competence is not limited to mastery of technical

aspects but also encompasses psychological, social, and work attitude dimensions, as Narawi (2015) states, stating that competence is the overall individual characteristics that influence performance and suitability to organizational needs.

The ability of Gorontalo Regency Regional Revenue Agency (RBD) personnel, including senior employees, to adapt through training, peer mentoring, and leadership support demonstrates a high level of professionalism. This aligns with Siagian's (2016) perspective, which asserts that professionalism is reflected in analytical skills, decision-making skills, and the ability to effectively manage new work situations.

The progressive adaptation occurring at the Gorontalo Regency Regional Revenue Agency illustrates a dynamic organizational learning process, where knowledge and skills transfer occurs horizontally among employees. This pattern strengthens the collective competence of employees and supports the creation of a flexible, collaborative work culture oriented toward improving performance and technology-based public services.

The digital-based work system changes at the Gorontalo Regency Regional Revenue Agency require employees to work with discipline, precision, and the ability to manage data in real time. Interviews indicate that while some employees still require guidance, they have generally been able to adapt and operate the system effectively. This demonstrates that knowledge, skills, and work motivation

are key internal factors driving successful adaptation at the Gorontalo Regency Regional Revenue Agency. As Mangkunegara (2015) notes, individual performance success is largely determined by a combination of ability and an internal drive to achieve.

Furthermore, the success of civil servants in managing digital services more quickly, accurately, and professionally aligns with Nawawi's (2012) concept, which states that civil servant competence encompasses professional abilities encompassing intellectual, technical, and personal aspects to support the effectiveness of public organizations. Taxpayers' assessments of improved service quality reinforce that these competency dimensions have begun to manifest in civil servants' work practices in the field.

Digital transformation not only changes work systems but also strengthens the professional culture of civil servants through improved technical skills and more disciplined, measurable, and results-oriented work behaviors. This successful adaptation reflects the synergy between individual competencies and institutional support in realizing effective public services that are responsive to the demands of digitalization.

The technological adaptability of Gorontalo Regency Regional Revenue Agency officials is reflected in their use of various digital applications, such as tax service systems, transaction recording, and electronic reporting. The difference in adaptation speed between junior and senior officials illustrates the intergenerational learning dynamics that

are common in the digital transformation process. The emergence of a collaborative work culture through sharing sessions among employees demonstrates an internal initiative to share knowledge and independently strengthen digital literacy.

This phenomenon aligns with Sutrisno's (2019) view that competence is the result of an integration of knowledge, skills, and work values that enable officials to carry out their duties professionally and responsibly to the public. Furthermore, these findings also reinforce Armstrong's (2014) concept that competence encompasses the combination of skills, knowledge, and behaviors required to effectively carry out their roles, both in technical and non-technical aspects.

The success of civil servants in operating digital systems while maintaining a collaborative work culture reflects the development of holistic competence. This demonstrates that technological mastery at the Gorontalo Regency Regional Revenue Agency (BAPDR) is driven not only by formal training but also by social learning within the work environment, oriented toward increasing collective capacity and public service responsibility that adapts to technological advancements.

Leadership support plays a strategic role in accelerating the technological adaptation process within the Gorontalo Regency Regional Revenue Agency. Leadership not only provides supporting facilities such as computers, internet connections, and system accounts, but also plays an active role in providing technical guidance and

conducting internal training. This support serves as a strengthening factor for civil servants, enabling them to adapt to digital-based work systems more quickly and confidently.

This situation aligns with the view of Gaudens et al. (2023), who explain that competence in the context of modern organizations is a combination of internal and external resources that enable individuals to meet job demands while contributing to the achievement of organizational goals. In this case, support from leaders in facilities and policies represents a form of optimizing external resources, while the ability of civil servants to adapt represents a manifestation of strengthening internal resources.

Furthermore, this finding also supports the opinion of Nasution et al. (2024), who emphasized that the successful adaptation of civil servants to changes in work systems is highly dependent on the managerial competence of supervisory officials, particularly in the aspects of change management and decision-making. The leadership of the Gorontalo Regency Regional Revenue Agency, capable of facilitating the learning process and creating a supportive work environment, will accelerate digital transformation in government agencies.

Adaptive and participatory leadership is key to creating a work environment conducive to the development of technological competencies among civil servants. Despite persistent challenges such as limited equipment and network stability, the leadership's commitment to

providing technical and moral support has been crucial in maintaining the continuity of the digital adaptation process at the Gorontalo Regency Regional Revenue Agency (Bapenda).

Self-Evaluation Aspects for Performance Improvement in Regional Tax and Retribution Services at the Gorontalo Regency Regional Revenue Agency

Self-evaluation aspects for performance improvement refer to the ability of Gorontalo Regency Regional Revenue Agency personnel to assess, reflect on, and improve their work results, both independently and collectively, to achieve higher performance standards in regional tax and retribution services. Self-evaluation is a professional awareness process undertaken by personnel to identify strengths, weaknesses, and opportunities for improvement in the implementation of their duties and responsibilities. Through this process, personnel can adjust work strategies, improve service accuracy, and strengthen public accountability.

In the context of civil service management, self-evaluation is one indicator of self-development competency. Furthermore, self-evaluation also plays a role in building a reflective work culture that encourages discipline, thoroughness, and responsibility among civil servants. By making reflection and feedback part of their work routine, civil servants can transform into professional, adaptive, and results-oriented resources, thus directly impacting the quality of regional

tax and levy services in Gorontalo Regency.

Civil servants have begun conducting self-evaluations through SKP and e-Kinerja. "We double-check our work to ensure there are no errors in input," said one informant (Informant 9, 2024). This indicates the emergence of a reflective culture.

However, self-evaluation has not been institutionalized. There is no institutional document governing the mechanism for reflective evaluation, resulting in inconsistent practices.

This finding corroborates Spencer & Spencer's (2016) concept that competence develops through reflective experience. However, this research suggests that organizations need to provide support systems for reflective practice to become an institutional norm.

The Gorontalo Regency Regional Revenue Agency (BAPDR) apparatus has begun to cultivate an evaluative and reflective culture in carrying out its duties and improving performance. Self-assessment activities, conducted both through formal mechanisms such as Employee Performance Targets (SKP) and the e-Kinerja system, and informally through reflection and discussions in the workplace, demonstrate a professional awareness for continuous improvement in the quality of work output.

In accordance with the views of Nani et al. (2022), adaptive, reflective, and results-oriented bureaucratic behavior is a crucial factor in increasing the effectiveness of public policy. Therefore, according to the researchers, the emerging reflective culture within the Gorontalo Regency Regional Revenue

Agency can be interpreted as a manifestation of a bureaucracy transforming toward a more modern form of governance: a learning bureaucracy, which places reflection and self-evaluation as an integral part of improving the performance and quality of public services.

Self-evaluation activities conducted by officials at the Gorontalo Regency Regional Revenue Agency have evolved into a part of professional awareness, not simply an administrative obligation. Officials believe that the practice of reflecting on their work results helps them become more thorough, disciplined, and responsible in carrying out their duties. This indicates that self-evaluation serves as an internal mechanism to maintain consistent performance and the quality of public services.

The results of this study also reinforce Tui's (2019) perspective, which emphasizes the importance of improving the human resource capacity of officials to achieve effective and high-quality public services. Therefore, according to the researcher, the habit of officials reflecting on their work achievements and mistakes is a concrete manifestation of the spirit of continuous learning (lifelong learning) oriented towards improving the quality of performance, professionalism, and accountability in public services at the Gorontalo Regency Regional Revenue Agency.

The reflective habits of civil servants at the Gorontalo Regency Regional Revenue Agency have had a tangible impact on improving the quality of public services. Officials now work more thoroughly, quickly, and accurately, indicating that the self-evaluation process has transformed into a professional habit oriented towards continuous improvement. This reflective practice not only enhances individual performance effectiveness but also strengthens the credibility and public trust in local government services.

These findings reinforce Nazara's (2020) view that civil servant competency development, including self-evaluation activities, must be an institutional priority in order to develop a disciplined, adaptive, and results-oriented bureaucracy. This demonstrates that an evaluative culture cannot be built solely by individuals but requires the support of a structured and consistent performance management system at the Gorontalo Regency Regional Revenue Agency.

Furthermore, these results align with Schneider's (2019) theory, which asserts that competence is not a static ability, but rather develops dynamically through reflection and work experience. Therefore, according to the researchers, the improvement in the accuracy and speed of civil servants' work reflects a continuous organizational learning process. Self-evaluation serves as an adaptive mechanism that enables civil servants to improve their performance over time, while simultaneously strengthening professionalism in facing the challenges and dynamics of ever-changing public services.

The practice of self-evaluation has become part of the civil servant performance management system at the Gorontalo Regency Regional Revenue

Agency, although the level of implementation varies across divisions. Evaluations are conducted both formally through the e-Kinerja system, which requires civil servants to record monthly achievements and daily activities, and informally through reflective discussions among employees. This demonstrates that the evaluation process has been integrated into work routines and serves as a means for civil servants to assess, improve, and enhance their performance on an ongoing basis.

This situation aligns with the view of Robbins & Coulter (2018), who assert that civil servant competence is a combination of knowledge, skills, and interpersonal abilities that enable individuals to effectively carry out their work functions within public organizations. The ability of civil servants to conduct self-evaluation through interaction and communication within the workplace demonstrates that the interpersonal dimension plays a crucial role in improving performance and inter-unit coordination.

Furthermore, Spencer & Spencer's (2016) theory emphasizes that competence encompasses basic individual characteristics directly related to superior performance, including reflective and evaluative behaviors observable in daily work practices. Therefore, according to the researchers, the implementation of self-evaluation, both formal and informal, within the Regional Revenue Agency (Bapenda) reflects the development of reflective behavior as an indicator of core competency.

Overall, these results are interpreted to indicate that the implementation of the e-Performance system and an informal evaluative culture have strengthened employee performance management toward a learning organization model, where reflection and feedback become part of a continuous quality improvement cycle at the Gorontalo Regency Regional Revenue Agency.

The practice of self-evaluation has a direct impact on improving the quality of public services at the Gorontalo Regency Regional Revenue Agency. Employees who consistently reflect on their work demonstrate a higher level of accuracy in verifying data, work more quickly in providing services, and communicate more effectively with taxpayers. This indicates that self-evaluation serves not only as an internal oversight instrument but also as a means of fostering professional behavior oriented toward service quality and efficiency.

This finding aligns with Dessler's (2020) perspective, which asserts that civil servant competencies encompass technical skills, decision-making skills, and interpersonal skills, all of which serve as the foundation for professional task performance. Civil servants who habitually reflect and are open to feedback demonstrate integrated mastery of these competencies, particularly in the context of rapid decision-making and effective public service communication.

Furthermore, the results of this study reinforce the concept of Arifah & Amalia (2021), who stated that civil

servant competence encompasses not only technical skills and knowledge, but also attitudes and moral character, which play a crucial role in the ethical performance of duties. In other words, an evaluative culture that fosters an open attitude to criticism and encourages continuous improvement reflects the growth of values of integrity, responsibility, and accountability in public service.

Self-evaluation results play a crucial role in developing a comprehensively competent civil servant at the Gorontalo Regency Regional Revenue Agency, possessing not only technical skills but also ethical sensitivity and a commitment to high-quality, prompt, and community-oriented public service.

The role of leadership, both division heads and subdivision heads, is crucial in strengthening an evaluative culture within the Gorontalo Regency Regional Revenue Agency. Regular direction and guidance provided by leadership helps staff review work results based on feedback and monitoring results. However, differences in consistency across divisions and the lack of systematic documentation of evaluation results indicate that the organizational learning process still requires institutional strengthening and improved support systems.

These findings align with Fuada's (2021) assertion that strong competency plays a crucial role in strengthening internal control systems, financial accountability, and improving the quality of public services. The leadership's role in providing direction and providing ongoing coaching reflects the application of managerial competencies oriented toward the effectiveness and transparency of the Gorontalo Regency Regional Revenue Agency's performance.

Furthermore, according to the study by Hidayah et al. (2021), civil servant competency development still faces challenges such as limited technical training and supporting infrastructure. Therefore, strengthening an evaluation culture needs to be balanced with the provision of adequate information technology facilities and the implementation of e-learning-based training, so that the monitoring and documentation of evaluation results can be carried out consistently across all work areas.

Active leadership, supported by a strong coaching system and technological infrastructure, is key to ensuring that civil servant performance evaluations are effective and well-documented. This is a strategic step in building accountable, adaptive governance that is oriented towards improving the quality of public services.

Overall, this discussion demonstrates that the competency development of personnel at the Gorontalo Regency Regional Revenue Agency (Bapenda) has been progressively progressing through training, technological adaptation, and reflective self-evaluation. These three aspects complement each other in developing a professional, adaptive, and results-oriented personnel in accordance with the demands of modern bureaucracy. Although obstacles remain,

such as the lack of equal training opportunities, limited digital infrastructure, and inconsistent evaluation documentation, the direction of personnel competency development shows positive progress. With a strengthened ongoing training system, technological support, and a collaborative and reflective work culture, the Gorontalo Regency Regional Revenue Agency (Bapenda) has the potential to become a model institution capable of delivering effective, accountable, and competitive public services.

THEORETICAL AND PRACTICAL IMPLICATIONS

Theoretical Implications

This research provides a novel contribution by expanding the civil servant competency framework through the integration of the following dimensions:

- digital adaptation,
- informal learning,
- reflective self-evaluation.

These three dimensions have not been widely discussed in the Indonesian civil servant competency literature, particularly in the context of regional fiscal services.

Practical Implications

Recommendations based on root problems include:

1. Developing a three-year competency development roadmap based on a needs assessment.
2. Utilizing microlearning and in-house training to accelerate digital literacy.

3. Integrating self-evaluation into performance management standard operating procedures (SOPs).
4. Providing minimal technological resources across all areas.

CONCLUSION

This study concludes that the self-development competency of Gorontalo Regency Bapenda officials still faces challenges related to training equity, the digital skills gap, and an irregular self-evaluation system. Nevertheless, there is significant potential for competency strengthening through structured training, technological support, and the instillation of a reflective culture. This study offers a conceptual framework and policy recommendations that local governments can use to strengthen the professionalism of officials in the digital era.

REFERENCES

Agussalim, A., Pakaya, R., Solihin, D. I. Y., & Akuba, A. M. (2025). Increasing the Capacity of Hulawa Village Apparatus to Create a Serving and Responsive Bureaucracy: Community Service. Journal of Community Service and Educational Research, 3(4), 1590-1593.

Arifah, S. B. N., & Amalia, R. (2021). Civil Servant Competence in Providing Electronic Licensing Services at the Investment and One-Stop Integrated Service Office of North Barito Regency, Central Kalimantan Province. MSDA Journal (Apparatus Resource

Management), 9(2), 71–88. https://doi.org/10.33701/jmsda.v9i 2.1988

Armstrong, M. (2014). A Handbook of Human Resource Management Practice. London: Kogan Page.

Berman, E. M., Bowman, J. S., West, J. P., & Van Wart, M. R. (2021). Human Resource Management in Public Service: Paradoxes, Processes, and Problems. CQ Press.

Bogdan, R. C., & Biklen, S. K. B. (2016). Qualitative Research Methods. UMM Press.

Chan, C. K., Fong, E. T., Luk, L. Y., & Ho, R. (2017). A review of literature on challenges in the development and implementation of generic competencies in higher education curriculum. International Journal of Educational Development, 57, 1–10.

Clarke, V., & Braun, V. (2013). Successful Qualitative Research: A Practical Guide for Beginners. SAGE Publications.

Decenzo, D. A., & Robbins, S. P. (2022). Fundamentals of Human Resource Management (14th ed.). Wiley.

Denzin, N. K., & Lincoln, Y. S. (2018). The SAGE Handbook of Qualitative Research (5th ed.). SAGE Publications.

Dessler, G. (2020). Human Resource Management. Pearson Education Limited.

Dunleavy, P., Margetts, H., Bastow, S., & Tinkler, J. (2006). Digital era governance: IT corporations, the state, and e-government. Oxford University Press.

Fuada, N. (2021). Apparatus Competence, Organizational Commitment, and Financial Oversight on Regional Financial Management Performance. Nobel Management Review, 2(2). https://doi.org/10.37476/nmar.v2i 2.1921

Gaol, C. J. L. (2015). Human Capital Management: Concepts and Strategies. Grasindo.

Gaudens, L., Davies, M., & Buisine, S. (2023). What are the drivers of competence management? European Conference on Management Leadership and Governance (ECMLG). https://doi.org/10.34190/ecmlg.19. 1.1905

Harianja, N. (2020). The Influence of Communication Competence and Public Relations Officers' Professionalism on the Quality of Public Relations Services at the North Sumatra Provincial Representative Office of the Supreme Audit Agency (BPK) (Thesis). University of North Sumatra.

Hasibuan, M. S. P. (2016). Human Resource Management. Jakarta: Bumi Aksara.

Hidayah, E., Almadani, M., & Suhriawan, A. (2021). Challenges in Developing Civil Servant (ASN) Competencies Towards "Low Cost Training (LCT)" in Realizing Bureaucratic Reform. MSDA Journal (Management of Civil Servants Resources), 9(2). https://doi.org/10.33701/jmsda.v9i 2.2014

Ministry of Home Affairs, Republic of Indonesia. (2008). Regulation of the Minister of Home Affairs Number 60 of 2008 concerning Guidelines for the Arrangement of Certain Functional Positions in Regional Governments. Jakarta: Ministry of Home Affairs. https://peraturan.bpk.go.id/Home/Details/39393/permendagri-no-60-tahun-2008

Ministry of Administrative and Bureaucratic Reform of the Republic of Indonesia. (2017). Regulation of the Minister of Administrative and Bureaucratic Reform Number 38 of 2017 concerning Competency Standards for State Civil Apparatus Positions. Jakarta: Ministry of Administrative and Bureaucratic Reform. https://peraturan.bpk.go.id/Home/Details/62820/permenpanrb-no-38-tahun-2017

Ministry of Administrative and Bureaucratic Reform of the Republic of Indonesia. (2019). Regulation of the Minister of Administrative and Bureaucratic Reform Number 15 of 2019 concerning Education and Training for State Civil Apparatus Positions. Jakarta: Ministry of Administrative and Bureaucratic Reform. https://peraturan.bpk.go.id/Home/Details/73118/permenpanrb-no-15-tahun-2019

Ministry of Administrative and Bureaucratic Reform of the Republic of Indonesia. (2020).

Regulation of the Minister of Administrative and Bureaucratic Reform Number 14 of 2020 concerning the Development of Civil Service Competencies. Jakarta: Ministry of Administrative and Bureaucratic Reform. https://peraturan.bpk.go.id/Home/Details/78826/permenpanrb-no-14-tahun-2020

State Administration Institute (LAN). (2018). Guidelines for Developing Civil Servant Competencies. LAN RI.

Mangkunegara, A. P. (2015). Corporate Human Resource Management. Remaja Rosdakarya.

Martynova, S., & Evarovich, S. (2021). Communicative Competencies of Civil Servants in State Service. Communicology, 9(4), 83–95. https://doi.org/10.21453/2311-3065-2021-9-4-83-95

Moeheriono. (2015). Competency-Based Performance Measurement. Ghalia Indonesia.

Nani, Y., Tohopi, R., Tui, F., & Abdussamad, J. (2022). The role of bureaucratic behavior in increasing the effectiveness of educational policies: Perspective of Robbin's theory development. Sawala: Journal of Public Administration, 10(2), 236–255.

Nawawi, H. (2012). Human Resource Management for Competitive Business. Gadjah Mada University Press.

Nazara, D. K. (2020). Competency development of civil servants at the Regional Civil Service Agency

of Nias Regency (Thesis). Institute of Domestic Government (IPDN).

Neuman, W. L. (2014). Social Research Methods: Qualitative and Quantitative Approaches (7th ed.). Pearson Education Limited.

OECD. (2020). Skills for a digital government. OECD Publishing.

Pollitt, C., & Bouckaert, G. (2017). Public management reform: A comparative analysis. Oxford University Press.

Republic of Indonesia. (2014). Law Number 5 of 2014 concerning the State Civil Apparatus. Jakarta: State Secretariat. https://peraturan.bpk.go.id/Home/Details/41780/uu-no-5-tahun-2014

Republic of Indonesia. (2009).

Republic of Indonesia. (2017). Government Regulation Number 11 of 2017 concerning Civil Servant Management. Jakarta: State Secretariat. https://peraturan.bpk.go.id/Home/Details/62926/pp-no-11-tahun-2017

Rivai, V., & Sagala, E. J. (2015). Human Resource Management for Companies. RajaGrafindo Persada.

Robbins, S. P., & Coulter, M. (2018). Management. London: Pearson Education.

Schneider, K. (2019). What does competence mean? Psychology, 10(14), 1921–1934. https://doi.org/10.4236/psych.2019.1014125

Sedarmayanti. (2017). Human Resources and Work Productivity. Mandar Maju.

Siagian, S. P. (2016). Human Resource Management. Bumi Aksara.

Spencer, L. M., & Spencer, S. M. (2016). Competence at Work: Models for Superior Performance. Wiley.

Sutrisno, E. (2019). Human Resource Management. Kencana.

Tohopi, R., & Hulinggi, P. A. (2023). Implementation of E-Government through Website-Based Technology, Information, and Communication Policies in Lemito District, Pohuwato Regency. PUBLIKA: Journal of Public Administration, 9(1), 14–24.

Tui, F. P. (2019). Developing Civil Servant Competence: A Case Study at the One-Stop Integrated Investment and Manpower Office of Bone Bolango Regency. Publik: Journal of Human Resource Management, Administration, and Public Services, 6(1), 1–8.

Law Number 28 of 2009 concerning Regional Taxes and Regional Levies. Jakarta: State Secretariat. https://peraturan.bpk.go.id/Home/Details/38910/uu-no-28-tahun-2009

UNDESA. (2021). E-government survey 2021: Digital government in the decade of action for sustainable development. United Nations.

Wibowo. (2019). Performance Management. Rajagrafindo Persada.