

STRATEGY TO ENHANCE THE COMPETENCIES OF CIVIL SERVANTS AT THE REGIONAL REVENUE AGENCY OFFICE OF BEKASI CITY

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ABSTRACT

The Regional Revenue Agency of Bekasi City, a government body providing public services, exhibits a competency gap between the civil servants' (ASN) current skills and those required by the organization. This study aims to identify the factors causing this gap and develop strategies to enhance ASN competencies at the agency. Employing a qualitative descriptive approach, the research utilized interviews, observations, and literature review. The analysis, based on theories by Zwell and West, identified Belief, Skills, Experience, Personality Characteristics, Motivation, Emotional Issues, Intellectual Abilities, and Creativity as key competency factors. The findings indicate that the primary gaps are in Skills, Employee Characteristics, and Intellectual Abilities. In contrast, Belief, Experience, Motivation, Emotional Issues, and Creativity are strengths supporting competency improvement. Based on these insights, the study proposes a competency enhancement strategy for the Bekasi City Regional Revenue Office. This includes redesigning job competency standards, conducting competency assessments, allocating budget for competency development, implementing educational and training programs, and evaluating the effectiveness of these initiatives in improving competencies.

Keywords: Competence, Human Resources, Strategy

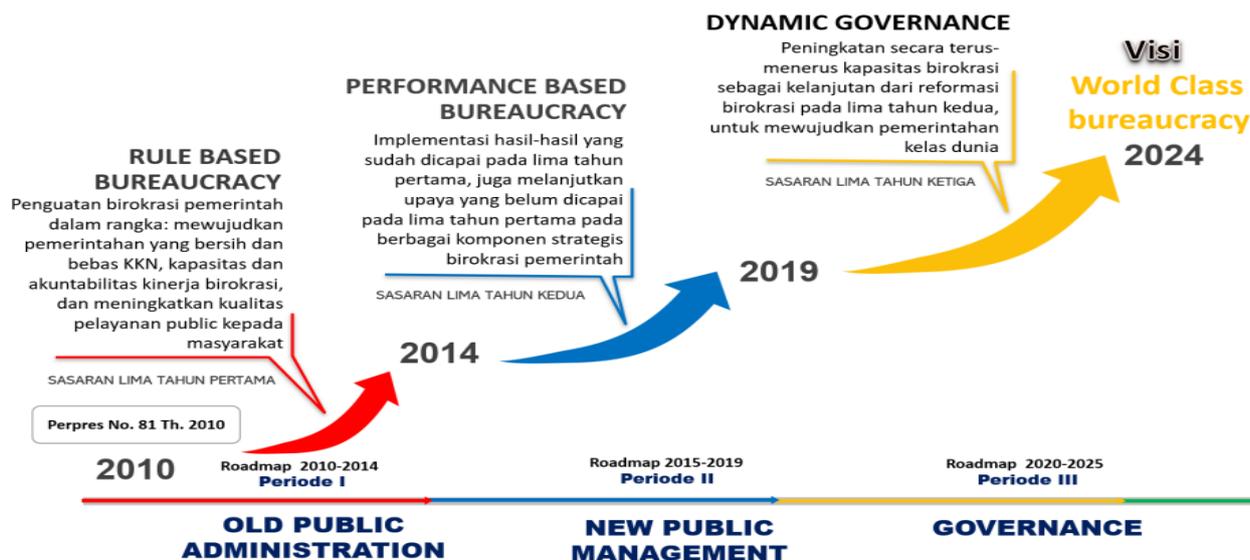
INTRODUCTION

The fourth industrial revolution has had both positive and negative impacts. According to the World Economic Forum (WEF), it is estimated that around 23% of jobs will be disrupted by artificial intelligence (AI), machines, robots, and other computing devices in the coming years. The presence of AI technology can affect work patterns and the quality of performance, especially in the public service sector. Services can now be delivered from anywhere without direct physical contact, reducing bureaucratic procedures since tasks that involved technical administration and data processing, which were initially done manually, can now be executed using AI technology, thus enhancing efficiency and saving time in completing tasks (Kementerian Sekretaris Negara, 2019).

The fourth industrial revolution represents a transformational mechanism that drives improvement through the integration of the online world and the production chain in industry, where the internet supports the entire production process. As it evolves, the fourth industrial revolution has now entered the era of society 5.0, where technology is utilized by leveraging the human

aspect to create various tools or media as part of the process in solving social problems (Faruqi, 2019). Such conditions undoubtedly require the capability of reliable human resources that enhance the credibility of organizations in optimizing their civil apparatus, particularly in fields related to information, communication, and technology (ICT) to facilitate upcoming tasks (Rustandi, 2019).

In line with this, bureaucratic reform is essential to realize the development of the civil apparatus to improve its quality and professionalism, thus establishing good governance as intended in the Presidential Regulation of the Republic of Indonesia Number 81 of 2010 on the Grand Design of Bureaucratic Reform 2010 to 2025. This has been further pursued by the Ministry of Administrative and Bureaucratic Reform by drafting the Grand Design of ASN Development 2020 to 2024, aiming to achieve the Smart ASN profile by 2024 (Ministry of PANRB, 2018). The primary key to the success of the SMART ASN program in facing the fourth industrial revolution is professional ASN management, capable of creating world-class government bureaucracy as set forth by the government in the Vision of Bureaucratic Reform.



Source: Road Map Nasional 2020-2024, Kemenpan-RB

Figure 1
Vision Of World-Class Bureaucratic Reform

Based on Figure 1 above, in the effort to realize a world-class government bureaucracy by 2024 as stated in the grand design of bureaucratic reform, five-year targets have been set based on the development phase periods as listed in the RPJPN 2005 through 2025, as follows: (1) the target for the first five years, 2010 through 2014, focuses on strengthening the government bureaucracy to achieve clean governance free of corruption, collusion, and nepotism, improving the quality of public service to the community, and enhancing the capacity and accountability of bureaucratic performance. (2) The target for the second five-year period, 2015 through 2019, focuses on efforts not yet achieved in various strategic components of government bureaucracy during the first five years. (3) The target for the third five-year period, 2020 through 2024, focuses on the continuous optimization of bureaucratic capacity to become a world-class government as a continuation of bureaucratic reform in the second five years.

Bureaucratic reform is an important step aimed at enhancing the capabilities of civil servants to be more skilled in carrying out government duties such as providing public services to meet the community's needs for goods and services in accordance with applicable regulations (Kairupan, 2022). Reviewing the bureaucratic reform agenda in the effort to realize smart civil servants by 2024 is inseparable from the demands of the times, namely the influence of the digital revolution leading to the digitalization of bureaucracy, thus necessitating a strategy to

enhance the competencies of civil servants in line with the current era of digitalization. Smart civil servants can be defined as an employee who possesses competence, performance, and professionalism to enhance employee performance and efficiency in carrying out their duties as public service through the use of digital information technology.

Civil servants, as the main actors in achieving a world-class bureaucracy by promoting principles of integrity, high service culture, professionalism, public orientation, and global perspective (Anggoro, 2022; Hasan, 2019; Zulyani & Meiwanda, 2020), are therefore required to adapt to technological transformation so that the functions of good governance and public service can be carried out more efficiently, accurately, and swiftly (Faedlulloh, Maarif, Meutia, & Yulianti, 2020). One determining factor for the success of local government activities in enhancing performance quality is by improving the competencies of the apparatus (Salam, 2021).

A digitally literate apparatus can lead the Indonesian government system towards bureaucratic development 4.0 aligned with the industrial revolution 4.0, so that it will direct all types of public services provided by the government to be integrated and based on digital governance (Sam, 2023). In reality, public service is a concern of the community because it is considered less supportive of community interests, the services provided still show that the services are always complicated, inefficient, slow, unfriendly, and require unclear time and cost of

service completion, proving that the quality of public service is not yet optimal. One of the factors causing the poor quality of public services is the human resource factor of the apparatus; the human resources of the apparatus are the main obstacle in providing services (Rohayatin et al., 2017). If detailed, many factors underlie the poor quality of services provided by the government, the first factor is the low quantity and quality of human resources of service staff directly proportional to the quality of service provided. The availability of human resources with an unbalanced number of service recipients and also the low quality of human resources, for example in terms of inadequate education and not in line with service needs, will adversely affect the service (Ombudsman RI, 2023).

The Ombudsman RI, acting as a supervisor of public service implementation, has conducted an assessment of compliance with Law Number 25 of 2009 on Public Services. This assessment aims to provide an overview for improving the quality of public service in Indonesia, based on compliance in meeting service standards. The compliance assessment was conducted at the Ministry or Agency level, Provincial Governments, and City and District Governments across Indonesia, with results from the assessment conducted by the Ombudsman on 25 Ministries, 14 Agencies, 34 Provincial Governments, 98 City Governments, and 415 District Governments in 2022, showing that 272 institutions (46.42 percent) are in the green zone, 250 institutions (42.66 percent) are in the yellow zone, and 64 institutions (10.92 percent) are in the red zone, as detailed below:

Table 1
Compliance Assessment of Public Service Delivery in Indonesia

Institution	Green	Yellow	Red	Total	% Green	% Yellow	% Red	% Total
Ministry	21	4	0	25	84%	16%	0%	100%
Agencies	9	5	0	14	64%	36%	0%	100%
Provincial Government	19	13	2	34	56%	38%	6%	100%
City Government	53	42	3	98	54%	43%	3%	100%
District Government	170	186	59	415	41%	45%	14%	100%
Total	272	250	64	586	46%	43%	11%	100%

Source : Performance Report of the Indonesian Ombudsman Institute for 2022 (Ombudsman RI, 2023)

From Table 1 above, it is evident that the quality of public service implementation at the level of Provincial Governments, City Governments, and District Governments still falls into the red zone with a percentage score of 5.88% (five point eight eight percent) for provincial governments, 3.06% (three point zero six percent) for city governments, and 14.22% (fourteen point two two percent) for district governments. This indicates that the quality of public service implementation at the level of Ministries or Agencies as well as Provincial and City or District

Governments is not yet meeting public expectations.

Based on the results of the compliance assessment of public service provision at the provincial level in 2022, the West Java Provincial Government is one of those that received the highest compliance category. West Java is in the green zone with the highest quality opinion and is ranked eighth with a compliance score of 88.46 (eighty-eight point four six) following North Sulawesi, Bali, Central Java, Yogyakarta Special Region, North Sumatra, Riau, and Jambi, as outlined in the table below:

Table 2
Number of Employee Placement Gaps with Education

No.	Position	Education Qualification	Employee Education	Number of Employees
1	Regional Tax Analyst	S1/D4 in Economics/Management/Accounting	S1 in Public Administration	2
2	Regional Tax and Retribution Analyst	S1/D4 in Law/Accounting	High School	7
			D3 in Information Systems	1
			S1 in Public Relations	1
			S1 in Public Administration	1
			S1 in Public Administration	2
			S1 in Management	4
			S1 in Economics	1
			MSc in Biology	1
3	Tax Collection Analyst	S-1/D-4 in Management/Public Administration	S-1 in Economics	1
4	Oversight Analyst	S1/D4 in Accounting/Management/Law	S1 in Social Sciences	1
5	HR Development Analyst	S1/D4 in Management/Economics/Admin/Psychology	High School	1
			D3 in Computerized Accounting	1
6	Planning, Evaluation, and Reporting Analyst	S1/D4 in Economics/Social Sciences/Public Admin./Government/Public Policy	High School	1
			D3 in Information Management	1
7	Information Systems Analyst	S1/D4 in Computer Science/Management Information Systems	S1 in Islamic Education	1
8	General Administrator	High School/D1/D2/D3 in Office Management/Administration	S-1 in Social Sciences	1
9	Planning Material Manager	D3 in Accounting/Management/Administration/Computer Engineering/Management Informatics	S1 in Psychology	1
10	Data Administration and Verification Manager	D3 in Management/Administration/Government/Computer Engineering/Management Informatics	High School	2

			S1 in Social Sciences	1
11	Taxation Data and Document Manager	D3 in Management/Administration/Government/Computer Engineering/Management Informatics	High School	1
12	Data Reconciliation Manager	D3 in Accounting/Management/Administration/Computer Engineering/Management Informatics	S1 in Social Sciences S1 in Communications	1 1
13	Regional Tax Manager	D3 in Accounting/Management/Administration/Computer Engineering/Management Informatics	S1 in Social Sciences High School	1 2
14	Oversight Manager	D3 in Accounting/Management/Administration/Computer Engineering/Management Informatics	S1 in Social Sciences S1 in Law	1 1
15	Treasury and Service Manager	D3 in Accounting/Management/Administration/Computer Engineering/Management Informatics	High School	4
16	Office Infrastructure Manager	D3 in Management/Administration/Government/Computer Engineering/Management Informatics	S1 in Social Sciences S1 in Islamic Law S1 in Public Administration S1 in Law	1 1 1 1
17	Network System Manager	D3 in Computer Engineering/Management Informatics/Telecommunications	D3 in Finance	1
18	Tax Collection Data Processor	D3 in Management/Accounting	Middle School	1
19	Data Mapping and Valuation Processor	D3 in Computer Engineering/Management Informatics/Office Management/Management	High School D3 in Valuation S1 in Public Administration S1 in Public Administration S1 in Social Sciences S1 in Communications S1 in Comparative Religion	17 1 3 2 1 1 1
20	Investigator	S1/D4 in Law/Government/Public	High School	3
			S-1 in	1

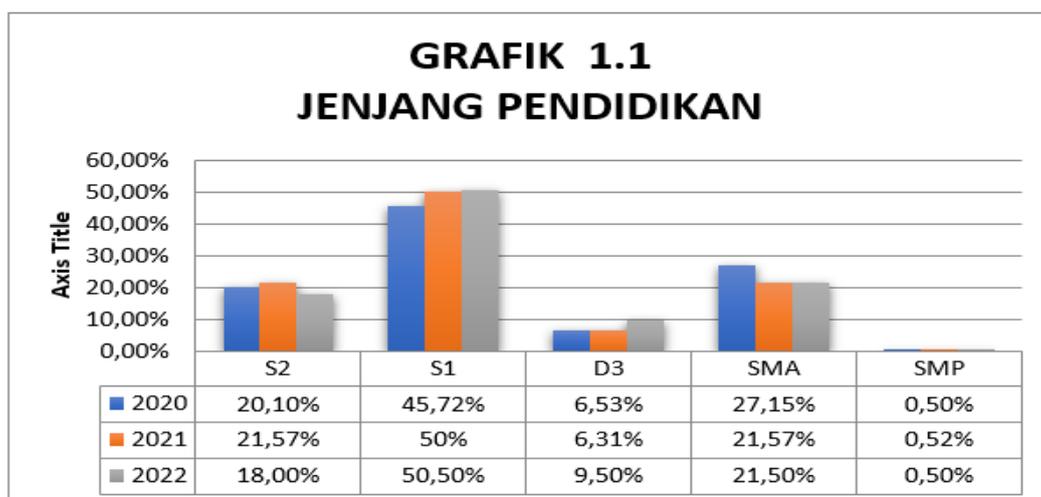
21	Regulatory Development Draftsman	Administration S1/D4 in Transportation Management	Communications S-1 in Social Sciences	1
22	Financial Report Draftsman	S1/D4 in Economics/Management/Accounting	High School	1
23	Archivist	D3 in Archival Science	Vocational High School	1
24	Junior Computer Expert	S1 in Computer Science	S-1 in Public Administration	1
TO TA L			84	

Source : Position Analysis and Workload Analysis at Bapenda Bekasi City in 2022, (data processed)

Based on Table 1.5, it is evident that the placement of employees at the Bekasi City Regional Tax Service Office (Bapenda Kota Bekasi) does not align with their educational backgrounds, with 24 positions not filled by employees matching the educational qualifications required. This indicates that 42% (forty-two percent) of the total 200 civil servants are placed in positions at the Bapenda Kota Bekasi office that do not match their educational qualifications. Educational backgrounds that do not align with job specifications often hinder employees in performing their assigned tasks, necessitating strategies to enhance the competency of the civil service (Mufidah, et al., 2023). Only with the right employees placed in their respective positions and facilitated with training, infrastructure, structure,

appropriate incentives, and accountability can an organization progress effectively (U.S. Office of Personnel Management, 1999).

This situation is further supported by a statement from the Head of the General and Personnel Sub-Section at the Bekasi City Bapenda Office, Ms. Ec. Suminah, who pointed out that, "Currently, at the Bekasi City Regional Revenue Agency (Bapenda) office, there are still positions where employees are not matched with the educational qualifications required for their jobs. This occurs because these employees have become accustomed to their tasks without striving to upgrade their education." This issue can be observed in the distribution of employees by educational level from 2020 to 2022, as shown in the graph below:



Sumber : Data kepegawaian periode 2020- 2022 pada Bapenda Kota Bekasi, data diolah.

Based on Graph 1.1 above, it shows that the percentage of employees with a junior high school (SMP) education remains constant at 0.50% (zero point five zero percent) annually. For high school (SMA) education, there is a decrease of

about 5.58% (five point five eight percent) in 2021 from 27.15% (twenty-seven point one five percent) to 21.57% (twenty-one point five seven percent). Meanwhile, the percentages for diploma (D3) and bachelor's degree (S1) education have increased

due to the rising number of employees joining the regional tax service office (Bapenda) each year. However, for master's degree (S2) education, there was a decline to 18% (eighteen percent) in 2022.

Observing the above situation, the Bekasi City Regional Tax Service Office (Bapenda Kota

Bekasi) has conducted education and training over the last two years aimed at enhancing the competence, performance, and quality of its staff through various educational and training programs as well as technical guidance, as outlined in the table below:

Table 3
Kegiatan Pengembangan Kompetensi Pegawai Pada Kantor Bapenda Kota Bekasi
Ta. 2021-2022

No.	Type of Education and Training	Number of Employees
1.	Basic Level Training for PBB-P2 and BPHTB Appraisers	2
2.	Training and Certification Examination for Goods and Services Procurement	5
3.	Skilled Level Archivist Functional Training	1
4.	Optimization of Local Taxes and Retribution, First and Second Batches of 2022	8
5.	Training on Strategies for Data Collection and Appraisal of Rural and Urban PBB Objects according to Ministerial Regulation No. 186/PMK.03/2019 on Tax Object Classification and Procedures for Determining PBB Object Value for 2022	7
6.	Local Tax Management Training	61
Total		84

Source: Data Employee TA. 2021-2022

According to Table 1.6, 84 civil servants, or 42% of the total 200 employees at the Bekasi City Regional Tax Service Office (Bapenda Kota Bekasi), have participated in competency development initiatives. This figure is considered suboptimal since less than 50% (fifty percent) of the total workforce has been involved in these developmental activities. The limited participation in these programs is further underscored by statements from the Head of the General and Personnel Sub-Section at the office, Ms. Ec. Suminah. She highlighted that the scarcity of competency development activities was due to the COVID-19 pandemic over the last two years (2021-2022), which hindered the optimal execution of education and training programs. Additionally,

budgetary constraints prevented the possibility of enrolling all employees in these programs.

The education and training currently being conducted are solely focused on optimizing the increase in regional revenue. There are yet no dedicated programs focusing on enhancing the competencies of the civil apparatus, despite the requirements set forth in Article 70 of Law No. 5 of 2014. This law stipulates that all civil servants have the right and opportunity to develop their competencies through education and training programs, courses, seminars, and workshops. Furthermore, each government agency is mandated to prepare an annual competency development plan to be included in the annual work and budget plan, ensuring continuous professional development aligned with governmental objectives.

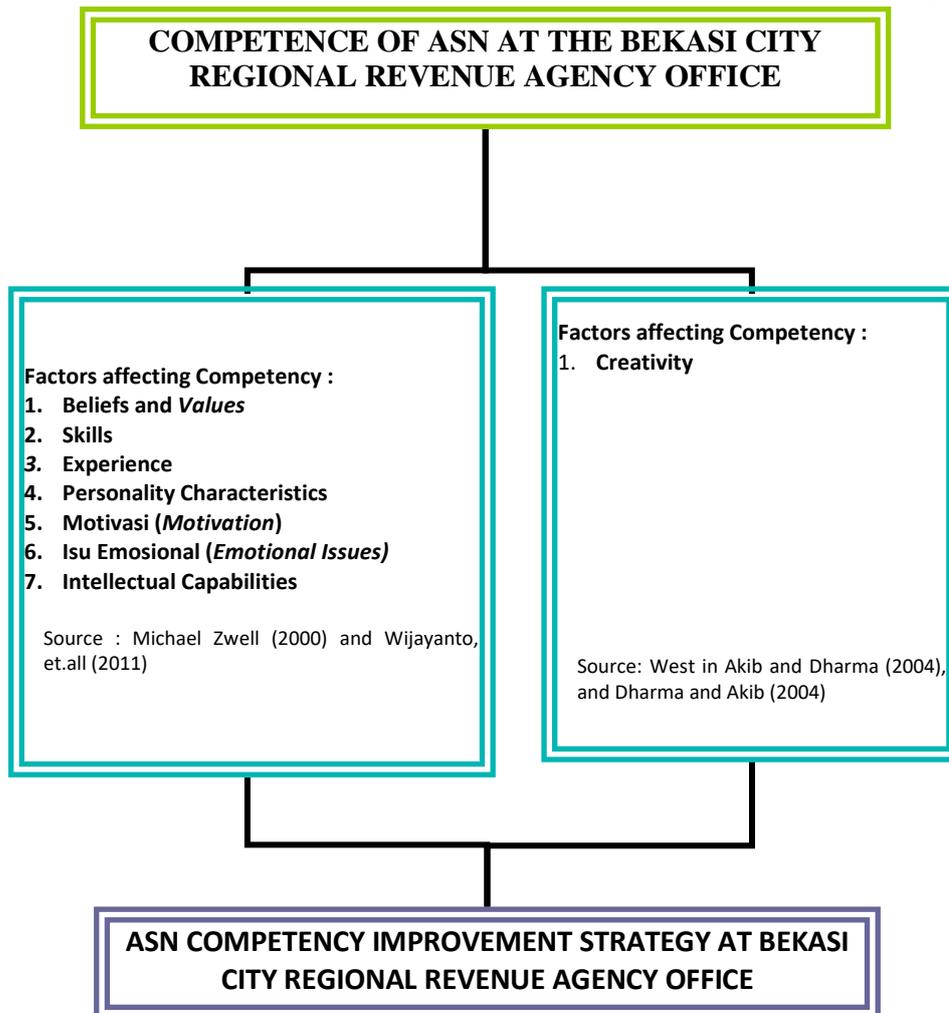
Table 4 Theoretical Framework

No.	Research Title, Researcher, Year of Research	Similarities	Differences
1	The Key to Improve China's Civil Servant Competence: Civil Servant Training. Researcher: Tao Chen (2010)	<ul style="list-style-type: none"> Discusses solving problems that hinder the enhancement of civil servant competence. 	Aims to analyze the crucial role of competency development in China's economic development and to evaluate the ongoing civil servant training reforms, whereas this study aims to identify strategies to enhance competence at the Bapenda Office in Bekasi City.
2	The Implementation of Good Governance with a View to Improving the Competence of State Civil Apparatus in The Regional Government. Researcher: Rahmat Salam (2021)	<ul style="list-style-type: none"> Uses qualitative research methods. Discusses the enhancement of civil servant competence. 	Aims to examine competency enhancement of regional government apparatus to achieve good governance, while this study focuses on identifying strategies to enhance competence at the Bapenda Office in Bekasi City.
3	Apparatus HR Competency Improvement Through Utilization of Information and Communication Technology. Researcher: R. Taqwaty Firdausijah (2021)	<ul style="list-style-type: none"> Uses a descriptive qualitative approach. Discusses the enhancement of civil servant competence. 	Aims to determine and analyze the impact of Information and Communication Technology (ICT) on improving the competence of organizational human resources, whereas this study seeks strategies to enhance competence at the Bapenda Office in Bekasi City.
4	The Implementation of Human Resource Competency Development at the Personnel and Human Resource Agency of Sukabumi Regency. Researchers: Aries Tina Suyono, Erry Sunarya, and Darmo H. Suwiryono (2021)	<ul style="list-style-type: none"> Uses qualitative research methods. Identifies issues with the imbalance between the number of operators and service demand at the BKPSDM Sukabumi Regency and the Bapenda Office in Bekasi City. 	More focused on analyzing the implementation of competency development policies at the BKPSDM Sukabumi Regency, while this study aims to identify strategies for enhancing competence at the Bapenda Office in Bekasi City.
5	Training Model to Improve Competency of State Civil Apparatus Supervisory Officers. Researcher: Ade Suhendar et.al (2021)	<ul style="list-style-type: none"> Discusses the enhancement of civil servant competence. 	<ul style="list-style-type: none"> Uses a mixed method approach focusing on how to apply a competency-based training model to improve civil servant competence, while this study seeks to identify strategies to enhance competence at the Bapenda Office in Bekasi City.
6	Improving the Competence of State Civil Apparatus in the VUCA Era. Researcher: Andi Ismawaty (2022)	<ul style="list-style-type: none"> Uses qualitative research methods. Discusses enhancing human resources to improve services. 	Focuses on succession management recommendations to cultivate leadership candidates in the VUCA era, while this study aims to identify strategies to enhance competence at the Bapenda Office in Bekasi City.
7	Strategy for Increasing the Competency of State Civil Apparatus in the Framework of Increasing	<ul style="list-style-type: none"> Uses a descriptive qualitative research method. Identifies issues with civil servants not 	Focuses on analyzing strategies to enhance civil servant competence solely in terms of technical, managerial, and socio-cultural aspects at the BKD

	the Bureaucratic Reform Index. Researchers: Banatil Mufidah, Imam Fachruddin, Daimur Abror, Teguh Pramono, and Muhamad Chairul Basrun Umanailo (2023)	being placed according to their capabilities and skills as expected by the institution.	Kabupaten Kediri, while this study tries to formulate strategies from various aspects based on the theories of Michael Zwell and West.
8	Strategies to Enhance Competencies of Conservators at the National Library's Preservation and Media Transfer Center. Researcher: Leni Sudiarti (2023)	<ul style="list-style-type: none"> • Uses a descriptive qualitative research method. Identifies a competency gap in conservators at the Preservation and Media Transfer Center against existing standards. 	Recommends several strategies to enhance and develop competencies, including facilitating education, training, benchmarking, attending workshops and events, obtaining certifications, developing managerial skills, setting various preservation SOPs, cooperating with training institutions, and promoting performance competency standards among conservators.
9	Increasing Civil Servant's Competencies in Riau Province Through Cognitive Flexibility Toward World Class Bureaucracy. Researchers: Rahmad Rahim, Susi Hendriani, and Raden Lestari Garnasih (2023)	<ul style="list-style-type: none"> • Discusses efforts to enhance civil servant competencies. 	<ul style="list-style-type: none"> • Uses a quantitative method to explore the influence of cognitive flexibility on civil servant competence, while this study uses a qualitative method to identify strategies to enhance competence at the Bap

The theoretical framework is a conceptual model that outlines the logical flow of a research study. It is developed based on the research question and presents a set of various concepts as well as the relationships among those concepts (Polancik, 2009). In this particular study, the theoretical framework explores the factors causing the competency gap between the competencies civil servants (ASN) possess and those required by the organization. This is identified based on Michael Zwell's theory (2000), which includes Beliefs and Values, Skills, Experience, Personality Characteristics, Motivation, Emotional Issues, and Intellectual Abilities. It is further supported by research from Wijanto et al. (2011), which suggests that motivation is the strongest

determining factor in an individual's competency mastery. Additionally, West's theory in Akib (2004) and supported by Dharma and Akib (2004), indicates that creativity is one of the factors affecting competency. After identifying the factors influencing the competency gap that ASNs possess and the competencies required by the organization, it is expected that strategies can be devised to enhance ASN employee competencies at the Bekasi City Revenue Office. Based on the research problems and literature review, the theoretical framework for the strategy to improve the competencies of civil servants at the Bekasi City Regional Revenue Office can be explained in Figure 2.



RESEARCH METHODS

The research method used in the study on strategies for enhancing the competencies of civil servants at the Bekasi City Regional Revenue Office employs a descriptive research method with a qualitative approach. Kountur (2004) states that descriptive research is a type of study that provides a depiction or description of a situation without engaging directly with the object of study.

The qualitative research approach emphasizes a deeper understanding of problems over generalizations. According to Creswell (2016), qualitative research explores and understands the impacts on a group of individuals or people related to social issues. Therefore, this study will discuss various approaches used to enhance the competencies of civil servants at the Bekasi City Regional Revenue Office.

The type of qualitative research utilized in this study is a case study. A case study is an investigation that examines a case thoroughly and collects comprehensive information using various data collection methods over a specific period. The

case may involve an event, activity, process, or program (Creswell, 2016). This case study method is suitable for answering the research questions in this study, namely to identify and reveal the events or facts, the factors causing the competency gap between the civil servants and the competencies required by the organization at the Bekasi City Revenue Office, and what strategies are implemented to improve the competencies of civil servants.

Data collection techniques are a critical aspect of research to obtain valid, reliable, and objective data. According to Sugiyono (2013), this technique is essential as it represents the primary step in data collection. In this study, the technique employed is in-depth interviews. These interviews are unstructured and open-ended, allowing informants to express their views and opinions freely. A purposive approach is used to select informants, chosen based on criteria relevant to the research problem, as per Bungin (2007). Key informants are identified in the research table.

Tabel 5 Key Infomants

No.	Informant	Quantity	Reason
1.	Secretary of the Bekasi City Revenue Office	1	As the person responsible for developing competency policies for civil servants at the Bekasi City Revenue Office
2.	Head of General Affairs and Personnel at the Bekasi City Revenue Office for the 2019-2022 period	1	As the planner and developer of competency policies for civil servants at the Bekasi City Revenue Office
3.	Head of General Affairs and Personnel at the Bekasi City Revenue Office	1	As the planner and developer of competency policies for civil servants at the Bekasi City Revenue Office
4.	Head of Service, Reporting and Systems at the Bekasi City Revenue Office	1	As the one who understands the needs of employees in the areas of Service, Reporting, and Systems
5.	Junior Expert in Central and Regional Financial Analysis at the Bekasi City Revenue Office	1	As the Subdivision Head who understands employee needs in the Area of Planning and Regional Development
6.	Civil Servants at the Bekasi City Revenue Office	3	As the implementers who carry out competency policies at the Bekasi City Revenue Office
TOTAL		8	

In addition to in-depth interviews, other data collection techniques used in this study include observation and literature research. Observation is conducted unstructured through direct observation of civil servant competencies at the Bekasi City Revenue Office, without systematic preparation regarding the observed phenomena. Literature research involves an in-depth study of theories, journals, lecture notes, regulations, and relevant course materials, accessed through libraries. Both methods support the collection of objective and in-depth data, similar to the interview approach previously described.

After data collection through interviews, observation, and literature research, the next data processing procedure includes several important stages to prepare the data for interpretation. According to the guidelines for writing a final project for the applied master's program at STIA-LAN (2017), these stages include document classification, data processing according to the inter-component relationships, and description of relationships between units of phenomena. The collected data, both secondary and primary, is processed and simplified to draw comprehensive conclusions.

In data analysis, qualitative descriptive methods are used to analyze the factors causing competency gaps in civil servants, as explained by Sugiyono (2017). This process involves organizing data,

synthesizing, and formulating patterns to produce conclusions that are easy to understand.

The main research instrument is the researcher themselves, assisted by guides for questions, observations, and documentation. This instrument is crucial in collecting high-quality data that is relevant to the research focus, namely strategies for enhancing the competencies of civil servants at the Bekasi City Revenue Office. This demonstrates the direct connection between data collection, processing, and analysis in producing valid and accountable research findings.

RESULTS AND DISCUSSION

Factors Affecting the Competence of ASN at the Bekasi City Regional Revenue Agency Office

Competence is a basic character that includes various aspects of a person's behavior and way of thinking that apply widely and stably over time. Michael Zwell (2000) identifies seven factors that make up competence, namely confidence, skills, experience, personality characteristics, motivation, emotional issues, and intellectual ability. Creativity is also considered important in shaping competencies, as suggested by several studies, which show that creativity helps in achieving outstanding results in the workplace. The two main theories to be elaborated are:

1. Beliefs and Values

A person's beliefs and values greatly influence his attitude and behavior. The social environment also plays an important

role in shaping these beliefs. Self-confidence and self-efficacy are important factors that increase one's confidence in completing tasks, especially those that are already part of the daily routine.

2. Skills

Skill is the ability to easily and meticulously perform work, which is based on training and experience. Currently, employees in Bapenda Kota Bekasi face a shortage in the technical skills needed to support the implementation of their duties, such as tax analysis and knowledge of billing and supervision SOPs.

From this description, it can be seen that competence involves not only technical abilities, but also emotional and psychological factors that support or hinder individual effectiveness in work. The identification and development of these competencies can assist organizations in deploying and hiring their staff more effectively, leveraging individual strengths to achieve optimal work outcomes.

Competency Improvement Strategy at Bekasi City Regional Revenue Agency Office

Strategy is a general pattern of stages designed to achieve a specific goal. In the context of organizations, such as the Bekasi City Regional Revenue Agency, strategies are used to optimize employee competencies, which include knowledge, expertise, abilities, and personal characteristics that directly affect performance.

Competency improvement in Bapenda Bekasi City involves several factors:

1. Beliefs and Values: Employee confidence can be improved through work experience and active support from leaders through clear motivation and direction. Regular briefings and training can help employees develop their confidence and abilities.
2. Skills: There is a need to raise employee awareness of the importance of skills through structured training, which includes both classical and non-classical training.
3. Experience: Extensive work experience has helped employees develop the necessary knowledge and skills. Ongoing support through education and training can improve their ability to deal with more complex issues.
4. Personality Characteristics: The personal traits and characteristics of employees affect their performance. Rewards and

punishments can be used to shape and optimize these traits for increased productivity.

5. Motivation: The provision of incentives linked to individual performance can motivate employees to perform higher, while avoiding jealousy and injustice.
6. Emotional Issues: Managing and controlling emotions in the workplace is crucial. The application of strategies such as mentoring and coaching can help employees manage emotional challenges that arise at work.

Competency development in Bapenda needs to be carried out on an ongoing basis by taking into account the factors mentioned above, through a systematic approach and strong support from all levels of management.

Reorganization of Position Competency Standards

From the statements of the Key Informers, it is clear that it is necessary to rearrange the Competency Standards for ASN Positions at the Bekasi City Regional Revenue Agency to ensure the placement of employees in accordance with their qualifications and competencies. Currently, job placement is often not in accordance with employee competence, causing overlapping jobs and burdening employees who are considered to have better competencies.

This adjustment must be made based on an adequate analysis of position and workload, in accordance with the Head of BKN Regulation No. 09 of 2022 concerning procedures for implementing the preparation of civil servant needs, and Bekasi Mayor Regulation No. 66 of 2016 concerning the position, organizational structure, main duties, functions, and work procedures at the Bekasi City Regional Revenue Agency.

This rearrangement will include evaluating the competencies and core duties of each position, ensuring that each employee is placed in a position that maximizes his or her skills and education. It will also involve developing clear competency standards for each position, ensuring that the necessary knowledge and skills match the needs of the organisation.

This process should involve stakeholders from various levels, including leaders from each field and secretariat, who already have experience in implementing competency standards based on qualifications from official schools and other government institutions. Thus, this effort not only overcomes the problem of improper placement but

also increases work efficiency and productivity in the Bekasi City Regional Revenue Agency.

Implementation of Competency Test in accordance with the Position Box required by the Organization

The use of competency tests as a solution to determine the placement of ASN employees in Bapenda Bekasi City based on their expertise and qualifications is a strategic step that supports the principle of "The Right Man on The Right Place". This is important to improve the efficiency and effectiveness of work in the government environment, especially in handling taxes, levies, and public services.

Through competency tests, the Regional Revenue Agency can identify the abilities and weaknesses of each employee in more detail and systematically. This allows management to place each employee in the position that best suits their skills, as well as provide appropriate training to develop areas that still need strengthening. This process will not only improve the quality of service to the community, but also provide job satisfaction to employees as they are placed in roles that match their abilities.

Planned competency tests can be scheduled periodically (for example, once every four or six months) and should cover critical aspects relevant to Bapenda's duties, such as understanding of tax law, grievance handling skills and community service. In this way, the Regional Revenue Agency not only improves the overall competence of employees but also increases effectiveness in facing and solving problems faced by the community.

The systematic implementation of this competency test will also assist in decision-making related to employee career development, ensuring that promotions and assignments within Bapenda are carried out based on merit and real competence, not just seniority or other factors that are less relevant to performance. This is an important step towards strengthening institutional capacity and improving public services expected by the public.

Make a Budget Allocation Plan to Implement ASN Competency Development

The lack of budget has hampered the development of ASN competencies in the Bekasi City Regional Revenue Agency, so it is necessary to prepare a budget allocation plan to support the effective implementation of education and training, as revealed by Key Informant (K2).

Implementation of ASN Competency Development for employees at the Bekasi City Regional Revenue Agency Office

Based on Bekasi Mayor Regulation No. 02 of 2019, efforts to develop the competence of civil servants in Bapenda Bekasi City through formal education and training aim to reduce employee competency gaps with the standards expected for position positions. Development includes learning and training tasks, focusing on meeting competency needs in accordance with careers and positions. Finally, the implementation of learning tasks was carried out in 2011, where six employees were sent for D-1 Tax education.

Some employees are still in their comfort zone and reluctant to update their education, a situation revealed by Key Informant (K2). To overcome this, Key Informants (K1) emphasize the importance of motivation to improve the formal education of employees. This includes efforts to send employees to training to improve their competencies, as conveyed by Key Informants (K1) who encourage participation in training-based activities.

Key Informant (K3) also added that educational background should not be a barrier for employees to improve their abilities. Specific training and certification are suggested as a way to improve skills not covered by their formal education.

In addition to formal education and training, Key Informant (K1) stated the importance of webinars and seminars as tools to improve competence. Key Informants (K6) also support this approach, suggesting participation in webinars and zoom meetings as cost-effective alternatives to face-to-face training.

Overall, the strategy to improve the competence of civil servants in Bapenda Bekasi City includes a combination of formal education, technical training, and seminars and webinars. It is aimed at ensuring that ASNs have the necessary knowledge, skills and attitudes to be effective in their roles and support the achievement of organizational objectives.

Conducting Competency Development Evaluation

The last stage is by evaluating competency development by monitoring and assessing the suitability between the implementation of development activities and competency needs in the organization, as well as assessing the benefits of implementing competency development activities to improve employee performance.

CONCLUSION

Based on the results of interviews and documentation studies as well as analyzing the data obtained, the researcher concluded on the

factors that affect the competence of civil servants at the Bekasi City Regional Revenue Agency Office along with what strategies need to be done to improve the competence of civil servants at the Bekasi City Regional Revenue Agency. Below are the factors that affect the competence of civil servants at the Bekasi City Regional Revenue Agency Office as follows:

- 1) The factors that affect the competence of civil servants at the Bekasi City Regional Revenue Agency Office are as follows:
 - a) Beliefs and Values
 - b) Self-confidence is needed by an employee in completing his duties. Someone who has self-confidence is certain that he believes and believes in his ability to complete his work. Broadly speaking, ASN employees at the Bekasi City Regional Revenue Agency Office already have confidence in completing the tasks they are given, this happens because they are accustomed and trained in solving problems that arise in their work.
 - c) Skills
Skills are needed by an employee in supporting his ability to complete his work. However, currently the competencies possessed by ASN employees at the Bekasi City Regional Revenue Agency have not been supported by adequate technical skills in supporting the implementation of tupoksinya. This is due to the lack of awareness of employees to improve their skills, as well as limited budget in carrying out skills training at Bapenda Bekasi City.
 - d) Experience
Experience is one of the factors that can affect a person's competence. With experience, a person will be able to find something new in his field which will be studied and then developed to improve his competence based on the experience he gains. From the analysis conducted that employees at the Bekasi City Revenue Agency Office obtained as much as 84% (eighty-four) percent of 207 employees already have experience working in Bapenda Bekasi City for 10 (ten) years. So that this makes employees have knowledge and skills and the ability to complete their work from the experience gained by employees in carrying out their duties.
 - e) Personality Characteristics
A person's personality characteristics are very influential on how someone has the

ability to complete his work, has the ability to overcome existing challenges. The personality of employees will determine how employees perceive and react to the competencies needed by the organization. However, currently at the Bekasi City Regional Revenue Agency Office, there are still some employees with poor personality characteristics, one of which is lack of responsibility, lack of concern for their work, and indiscipline. So that this will be a factor that hinders an organization in achieving its goals. An employee who has good characteristics such as having enthusiasm, responsibility, and will, he will try to complete his work in various ways.

- f) Motivation
Motivation is one of the factors that form competencies that can change by providing encouragement and appreciation to employees, providing recognition and individual attention from leaders will positively affect the motivation of a subordinate. Motivation has an important role for an organization, because if an employee has motivation, it will give birth to commitment to the organization so that he will be willing to sacrifice for the benefit of the organization.
- g) Emotional Issues
Emotional issues can limit a person's mastery of competence. These emotional issues can be an emotional obstacle that can limit the formation of one's competence. Bapenda is an agency that has a duty as a public service, it should serve the community optimally and still maintain public trust in public services, therefore employees should be able to respond well to complaints or dissatisfaction from the community, should be able to maintain their emotional side in serving the community.
- h) Intellectual Abilities
Intellectual ability will affect the competence of an employee to complete his work, how someone is able to solve the problems he faces in his work. The intellectual ability of employees in Bapenda Bekasi City is not optimal enough to complete their work. This is because there are still employees who are not in accordance with their educational background. In the Bekasi City Regional Revenue Agency, there are still 84

employees or 40% (forty percent) of the total number of employees at the Bekasi City Bapenda as many as 210 people with the placement of employee positions not in accordance with educational background qualifications.

i) Creativity

Creativity is needed in completing their work, where employees are required to have the ability to understand existing problems, the ability to create or issue ideas or ideas to solve problems or challenges in their work. The Bekasi City Regional Revenue Agency as one of the agencies that assists the Bekasi City Government in providing public services to the community, its employees are required to make new innovations in providing optimal public services.

Based on the results of the study shows that Confidence, Skills, Experience, Personality Characteristics, Motivation, Emotional Issues, Intellectual Ability and Creativity are factors that form the competence of apparatus in the Bekasi City Regional Revenue Agency. However, the factors that cause competency gaps are skills, employee characteristics, and intellectual abilities. As for the Confidence, Experience, Motivation, Emotional Issues, and Creativity factors become strengths or supporters that employees have in improving their competence.

2) ASN Competency Improvement Strategy at the Bekasi City Regional Revenue Agency Office. Based on the results of identifying factors that affect the competence of civil servants in Bapenda, researchers take several strategies that can be done to improve the competence of civil servants at the Bekasi City Regional Revenue Agency Office as follows:

- a) Reorganization of ASN Position Competency Standards at the Bekasi City Regional Revenue Agency Office.
- b) Implementation of Competency Test in accordance with the Position Box required by the Organization
- c) Make a Budget Allocation Plan to Implement ASN Competency Development
- d) Implementation of ASN Competency Development for employees at the Bekasi City Regional Revenue Agency Office.

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Peraturan Kepala Bkn No. 09 Tahun 2022 Tentang Tata Cara Pelaksanaan Penyusunan Kebutuhan Asn

Peraturan Walikota Bekasi Nomor 02 Tahun 2019 Tentang Pedoman Pengembangan Kompetensi Pegawai Negeri Sipil Di Lingkungan Pemerintah Kota Bekasi.

Keputusan Menteri Keuangan Republik Indonesia Nomor 178/Kmk.01/ 2021 Tentang Kamus Kompetensi Teknis Urusan Keuangan Negara.