

## EVALUATION OF THE HR MANAGEMENT AND ORGANIZATION CAPACITY OF BAPENDA FOR OPTIMIZING REGIONAL FISCAL INDEPENDENCE

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### ABSTRACT

*This research aims to evaluate the capacity of the Tegal Regency Regional Revenue Agency as a regional tax management organisation based on the two OECD pillars, namely human resource management, and organisational management, to assist the Tegal district government's efforts to increase fiscal independence. This research uses a qualitative approach with a case study method. Primary data sources are interviews with seven respondents at the Regional Revenue Management Agency of Tegal Regency and secondary data in the form of documents related to the research topic. The results of the research show that the condition of human resource management capacity and organisational management of the Tegal Regency Bapenda still requires further capacity development, especially capacity in the medium and significant categories. Some of the problems that still need further capacity development include those related to the competence of employees at Bapenda who do not fully fulfil tax administration functions, the division of tasks and authority that is still not effective. Also, there are still policies that have not been evaluated and updated regularly. This research is expected to provide an overview of the condition of human resource management capacity and the Tegal Regency Bapenda organisation's management of regional taxes so that it can be used as a reference in planning organisational capacity development in an effort to achieve regional fiscal independence.*

**KEYWORDS** Fiscal Independence, Organisational Capacity, Local Own-Source Revenue, Local Tax



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### INTRODUCTION

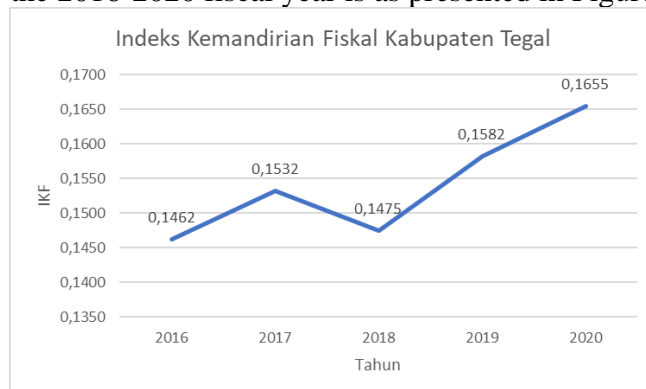
Local governments around the world play an important role in delivering public services, ranging from providing education to citizens, waste management to road provision and cleaning, and providing social services to vulnerable groups (Belmonte-Martin et al., 2021). In Indonesia, based on Law Number 23 of 2014 on

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local government, regions carry out development in order to increase and equalize community income and improve access and quality of public services through optimizing the resources and potential contained in each region. (Sari et al., 2023). Therefore, to carry out regional autonomy, regional fiscal independence is needed for adequate budget support, so that more development initiatives can be implemented in order to improve community welfare (BPK, 2021; Wujar, 2021). (BPK, 2021; Wujarso et al., 2022)..

Fiscal independence is a key indicator that shows the ability of local governments to self-fund their government and development activities without relying on external assistance, including from the central government (BPK, 2021; Saragih et al., 2020). (2023). With fiscal independence, local governments will have the capacity to support development projects and provide more optimal public services to the community without relying on the allocation of transfer funds from the central government (Yulinchton et al., 2022)..Therefore, regional fiscal independence is a condition that needs to be pursued by local governments in line with the granting of authority by the Central Government (BPK, 2020).

The Supreme Audit Agency (BPK) conducted a review of the level of fiscal independence of local governments, to identify their capability to fund local government operations using the Fiscal Independence Index (IKF). Based on the results of the review conducted by BPK, it can be seen that the IKF of theegal district government for the 2016-2020 fiscal year is as presented in Figure 1 as follows:



Source: BPK RI (2021)

Figure 1: IKF Tegal Regency

Based on this graph, it can be seen that the IKF of the Tegal Regency government tends to increase from 2016 to 2020. However, until 2020, the IKF of Tegal Regency is still not independent with a score of 0.1655. Therefore, to increase regional fiscal independence, local governments need to increase local revenue through various strategies and policies developed in an accountable and transparent manner. (BPK, 2020).

The management of local own-source revenues, especially those derived from local taxes and levies by local governments, requires the capacity of qualified local revenue management organizations, so that it is expected that local own-source revenues can contribute significantly to financing development or providing public services by local governments (Cruz et al., 2018; Rusmaniah et al., 2022).. As mentioned by Halim in (Zakaria et al, (2022) namely that a region can be considered to

have fiscal independence when it has the capacity and authority to identify, manage and use its own financial resources to finance the operations of its local government.

Grindle & Hilderbrand (1995) define capacity as the ability to execute tasks effectively, efficiently and sustainably. Leaders and managers of public and non-profit organizations need to develop effective strategies to deal with changing circumstances, and they also need to build the capacity of their organizations to respond to major challenges in the future (Bryson, 2017). Organizational capacity refers to the overall ability of an organization, which includes individuals, organizations, laws and regulations, and policy tools, to carry out a specific task. Building organizational capacity involves developing the skills that public organizations need to achieve specific policy objectives (Gutiérrez, 2021).. In 2021, the OECD published *The Administrative Capacity Building (ACB) Self-assessment*, designed to help managing authorities understand their strengths and weaknesses in terms of administrative capacity, assess the extent to which their capacity set supports the effective implementation of their programs over time, and develop targeted solutions to develop organizational capacity. The ACB self-assessment instrument uses the four pillars of the OECD analytical framework, namely human resource management, organizational management, strategic planning, coordination and implementation, and beneficiaries and stakeholders.(OECD, 2021).

Organizational capacity to explore the potential of local tax revenue is related to two things. First, namely the existence of regional authority to collect local taxes received through the principle of decentralization from the central government, as well as the existence of local policies regarding the types, rates, and management of local taxes. Second, the government's ability to implement local tax policies is determined by the administrative capacity of the local tax management body (Muluk et al, 2019).

The authority to collect local revenue has been granted by the central government with the issuance of Law No. 1 of 2022 on Financial Relations between the Central Government and Local Governments, which replaced Law No. 28 of 2009 on Local Taxes and Levies. This is in line with the main focus of the NPM movement, which is the implementation of decentralization and modernization of public service delivery. Public sector organizations are encouraged to strengthen and realize public accountability to the community, improve performance, restructure public bureaucratic institutions, bureaucratic procedures, and implement decentralization in the policy-making process. (Latanza et al, 2020; Ross et al., 2023).. Meanwhile, the ability of local governments to collect PAD is highly dependent on institutional capacity in the governance of PAD management. (BPKP, 2023).

The Tegal Regency Regional Revenue Agency (BAPENDA) is an institution or regional apparatus organization within the Tegal Regency Government as the coordinator in managing the regional revenue of Tegal Regency. Bapenda Tegal Regency has the authority as well as responsibility in efforts to achieve local revenue targets that will be used to finance development in Tegal regency (Bapenda, 2023).

Research on institutional capacity for local revenue management has not been widely conducted in Indonesia. Previous research related to this matter, namely research conducted by Muluk et al, 2019 with research samples at the governments

of Depok City, Bogor City, West Lombok Regency, Mataram City, and Pangkalpinang City with qualitative methods. The research conducted by Muluk and Inayati concluded that the low taxation capacity was influenced by two factors. First, the lack of authority of local tax agencies to reflect regional autonomy policies from both the central and local governments, and the second is too much political intervention that affects local tax agencies (Muluk et al, 2019)..

In addition, research conducted by Rismawanti (2019) who conducted research with qualitative methods at the Directorate General of Taxes using the Grindle and Hilderbrand framework, which aims to examine state institutional capacity, concluded that reforms have increased the capacity of the state in such a way as to support the main government revenue, so that increased government spending in the provision of public goods and services can be maintained (Rismawanti, 2019).. In addition, research conducted by Fute, M. L (2019) in Singida Tanzania, Oduol (2023) in Kenya, as well as research conducted by Acharya and Scott (2022) in Nepal, concluded that capacity is a major constraint for local governments, and that local governments' capacity is a major constraint for local governments. capacity is a key constraint for local governments, which must be overcome to achieve successful local governance. Policy coherence, a strong legal framework, inclusive community engagement, and strong human, administrative and fiscal capacity are critical (Acharya et al, 2022; Fute, 2019; Oduol, 2023).

Based on the description above, research related to the evaluation of human resource management and organizational capacity of the Tegal Regency Regional Revenue Agency as a local revenue management organization, especially local taxes is important to do, because it can help Bapenda Tegal Regency in optimizing organizational capacity in local tax management, so that it can have an impact on the level of regional fiscal independence. In contrast to previous studies, this research will conduct an organizational evaluation, based on two OECD pillars, namely human resource management, and organizational management of local tax management implementation in Bapenda Tegal Regency.

## RESEARCH METHOD

This research used a qualitative research approach with a case study method at the Regional Revenue Management Agency of Tegal Regency. The case study method is suitable for this research, because the research aims to evaluate the organizational capacity of the Tegal Regency Regional Revenue Management Agency in order to increase fiscal independence. This research will evaluate the organizational capacity based on two OECD pillars, namely human resource management, and organizational management of local tax management implementation in Bapenda Tegal Regency using a four-level scale, namely strong, significant, moderate and weak as described in table 1 as follows.

Table 1 Organizational Capacity Matrix

Weak	Medium	Significant	Strong
1. The organization	1. The organization	1. The organization	1. The organization has policies related

Weak	Medium	Significant	Strong
<p>has policies related to HR management, including competency standards, employee development plans, and has set organizational goals, and values adopted by the organization. The organization also has policies related to organizational management, namely establishing an organizational structure that is in accordance with the objectives, has a knowledge and information sharing policy, and has a policy regarding the flexibility of organizational resources.</p>	<p>has policies related to HR management, including competency standards, employee development plans, and has set organizational goals, and values adopted by the organization. The organization also has policies related to organizational management, namely establishing an organizational structure that is in accordance with the objectives, has a knowledge and information sharing policy, and has a policy regarding the flexibility of organizational resources.</p> <p>2. The policy has been communicated to all employees.</p>	<p>has policies related to HR management, including competency standards, employee development plans, and has set organizational goals, and values adopted by the organization. The organization also has policies related to organizational management, namely establishing an organizational structure that is in accordance with the objectives, has a knowledge and information sharing policy, and has a policy regarding the flexibility of organizational resources.</p> <p>2. The policy has been communicated</p>	<p>to HR management, including competency standards, employee development plans, and has set organizational goals, and values adopted by the organization. The organization also has policies related to organizational management, namely establishing an organizational structure that is in accordance with the objectives, has a knowledge and information sharing policy, and has a policy regarding the flexibility of organizational resources.</p> <p>2. The policy has been communicated to all employees.</p> <p>3. The organization has implemented the policy consistently, and in accordance with the established policy.</p> <p>4. There is a mechanism for periodic evaluation of the policies that</p>

Weak	Medium	Significant	Strong
		to all employees.	have been established for
		3. The organization has implemented the policy consistently, and in accordance with the established policy.	continuous improvement.

Source: OECD (2021) and (BPKP, 2021) processed by the author.

This research used primary and secondary data sources. Primary data is data obtained directly from informants at the Tegal Regency Regional Revenue Management Agency through interviews, and secondary data is obtained through literature and documents related to the research topic.

The documents or data can be in the form of literature, laws and regulations, budget realization reports, performance reports of regional revenue management agencies, as well as policies or other provisions related to the research topic.

Interviews were conducted with 7 respondents, namely structural officials at Bapenda Tegal Regency, to provide information on human resource management capacity and organizational management based on the OECD ACB.

## RESULT AND DISCUSSION

The Tegal Regency Regional Revenue Management Agency (Bapenda) is an organization that acts as a coordinator in the administration and management of regional revenue. Bapenda holds full authority and responsibility in initiating measures to ensure the achievement of local revenue targets. Based on the Tegal Regent Regulation No. 31 of 2021 which regulates the position, organizational structure, duties, functions, and work procedures of the Tegal regency agencies, Bapenda is a part or element that implements regional autonomy, especially in revenue management, which is led by an agency head. This structure places Bapenda under direct supervision and accountability to the regent, through the regional secretary.

### **HR and Organizational Management Capacity of Tegal Regency Revenue Agency**

Based on the results of the evaluation of the condition of human resource management capacity and organization of Tegal regency bapenda, it can be seen that the condition of human resource management capacity and organization of Tegal regency bapenda can be seen in table 2 as follows.

Table 2 HR and organizational management capacity of Tegal regency bapenda

N o.	Pillar of Organizational Capacity	Weak	Medium	Sig-nifi-cant	Strong
<b>1. Human Resource Management</b>					
<b>Objective:</b>					
	a. Attract and recruit the right candidates;		✓		
	b. A strategic approach to learning and development			✓	✓
	c. Effective and engaging performance management system			✓	
	d. Effective and capable leadership in the Organization				
<b>2. Organization Management</b>					
<b>Objective:</b>					
	a. Ensure the organizational structure is fit for purpose;		✓		
	b. Improve knowledge management and information sharing mechanisms			✓	✓
	c. Increase resource flexibility (budget and HR) through better workforce planning and mobility				

Source: author

### Human resource management

This dimension examines the mix of skills and competencies required in high-performing organizations. It includes the following four objectives.

#### *Attract and recruit the right candidates.*

Bapenda Tegal Regency's capacity to attract and recruit the right candidates was in the medium category. Based on document analysis and interviews, Bapenda Tegal Regency has identified the competencies and skills required by the organization. These include technical/substantive knowledge, interpersonal and managerial competencies. Bapenda Tegal Regency has compiled position information documents, as well as position maps that are guided by Perbup No. 102 of 2022 concerning position analysis and workload analysis. The position information document contains the name of the position, an overview or explanation of the position,

the requirements of the position (both formal education, level and technical education and training, and work experience), main duties, work results, responsibilities, authority, and other position requirements.

Bapenda Tegal Regency does not have the authority to recruit employees independently, so it does not have its own policies related to the consideration of employee diversity, be it gender, disability, and others in employee recruitment to ensure Bapenda employees represent the community they serve. Thus, in this case Bapenda only implements policies regarding employee recruitment at the district government level, and does not have its own internal organizational policies.

As a revenue management regional apparatus organization, Bapenda also has special incentives that are different from other regional apparatus organizations, namely local tax collection incentives for Bapenda employees. The incentive is an additional income given as a form of appreciation for special performance in the implementation of local tax collection and local retribution.

Related to the function of bapenda as a local tax management organization, according to information from respondent R6, the competence of employees at bapenda has not entirely fulfilled the tax administration function. For example, there are no positions or employees who have the competence as tax assessors and auditors. So that currently bapenda is cooperating, especially with the Ministry of Finance, in this case the Directorate General of Taxes (DGT) to provide education and training to employees in bapenda Tegal Regency.

The policies related to competency standards, gender mainstreaming, and incentives have been communicated by Bapenda to all employees through whatsapp groups and delivered during routine meetings with employees. In addition, these regulations have been published through the jdih web channel of the tegal district government.

This condition is in accordance with the results of research conducted by Muluk et al. (2019), and Fute (2019) This condition is in accordance with the results of research conducted by Muluk et al. (2019), namely that employee recruitment at the local tax management agency is not only determined by organizational needs in managing local taxes, but also other policies from the local government and central government, so that employee placement is often not in accordance with their competencies, and the lack of competent human resources causes ineffective implementation of reforms at the tax management agency.

a. Strategic approaches to learning and development.

The capacity of Bapenda Tegal Regency for the purpose of a strategic approach to learning and development is in the significant category. Based on the results of document analysis and interviews, Bapenda Tegal Regency has an employee development plan. Every year, Bapenda coordinates with BKPSDM Tegal Regency, and the Central Java Provincial Training Agency to convey the training needs of employees in Bapenda, then, if there is a training program in accordance with the duties and functions of Bapenda, Bapenda will send the trainees. Starting in 2024, because Bapenda Tegal Regency has made a cooperation agreement (PKS) with DGT and DGT (with PKS number Number: KEP-131/PJ.08/2023; Number: KEP-96/PK.5/2023; Number: 08 of 2023), with one of the scopes of cooperation which is related to capacity support in mentoring activities and technical guidance



for regional tax administration guidance, as well as capacity support and assistance in the application of information technology for local tax management.

In addition, Bapenda Tegal Regency has also provided opportunities for employees to propose training that will be followed by employees through questionnaires or forms distributed to employees, namely the annual plan form for competency development needs filled in by employees. However, related to employee development policies, there has never been an evaluation or periodic update related to the effectiveness of the implementation of education and training conducted by Bapenda Tegal Regency.

This condition is in accordance with the results of research conducted by Oduol (2023) who emphasized the need for experienced and qualified personnel is growing due to the lack of adequate training facilities and opportunities. There is a need to attract, recruit and retain skilled and competitive employees to improve revenue collection performance.

***Effective and engaging performance management system.***

The capacity of Bapenda Tegal Regency for the purpose of an effective and attractive performance management system is in the strong category. Based on document analysis and interview results, it can be seen that Bapenda has set organizational goals in the strategic plan (renstra) and work plan (renja). The goals or objectives that have been set in the strategic plan of Bapenda Tegal Regency is the increase of local own-source revenue (PAD) to local revenue with an indicator of the percentage of achievement of local own-source revenue (PAD) to local revenue. Based on the goals and objectives of the bapenda, then passed down to each head of field, head of subfield, and head of subdivision, which in turn will be passed down to each employee who will be assessed using employee skp or individual performance objectives. The goals/objectives delegated to each field will be in the form of activities and sub-activities that are the authority of each field and sub-section with their respective performance indicators.

Based on information from respondent R6, bapenda has a *reward and punishment* mechanism related to employee performance, namely through performance reporting mechanisms and inherent supervision and feedback carried out by employee superiors in stages. Punishment in bapenda is a reprimand given to employees if the employee does not achieve the expected results. If an employee has received a reprimand more than twice, but there has been no improvement in performance, then the Tegal Regency bapenda will be proposed for transfer, or other further actions, such as demotion, then the employee will be handed over to the BKPSDM Tegal Regency. Regarding the rewards given to bapenda employees, it is regulated in PP number 69 of 2010 and Perbup number 83 of 2017. Based on these regulations, regional apparatus in charge of collecting taxes and levies can be given incentives if they achieve certain performance that is assessed every quarter.

Employee performance appraisal has also become one of the bases in the search for potential cadres, as stipulated in regent regulation number 75 of 2017 as last amended by regent regulation number 35 of 2021 concerning the search for

potential cadres (talent scouting) and the mechanism for filling administrator positions and supervisory positions in Tegal Regency. These policies have been evaluated and updated regularly, both by the Tegal Regency treasury and at a higher level.

This condition is in accordance with the results of research conducted by Rismawanti (2019), namely that the implementation of good human resource management, including the existence of a *reward and punishment* system as recommended in a rational and legal bureaucratic system, can result in a healthier organization.

#### ***Effective and capable leadership in their field.***

The capacity of Bapenda Tegal Regency for the purpose of effective and capable leadership in the organization was in the significant category. Based on the results of document analysis and interviews, Bapenda Tegal Regency has not established common fundamental values specifically for Bapenda Tegal Regency. However, Bapenda Tegal Regency internalized the values that apply to civil servants in general, namely "civil servants with good character" in accordance with the Minister of Manipulation and Bureaucratic Reform Circular No. 20 of 2021 concerning the implementation of core values and employer branding of civil servants. This was conveyed by respondent R6, namely that Bapenda Tegal Regency implements the orientation of moral civil servants, which applies to civil servants in general.

These values are internalized to all employees through routine morning roll call held by Bapenda Tegal Regency. Leaders reminded and exemplified the values as a guide in decision-making. In addition, Bapenda leaders realize the importance of innovation, and support and facilitate innovation in Bapenda. As stated by respondent R6, an example of leaders supporting innovation is that Bapenda has a special field that handles application innovation, namely the field of management information system development plans. Some of the innovations that have been made are of course implemented to improve services to the community, such as the e-bphtb application, e-sipada. The bapenda leadership always reminds that bapenda can keep up with technological developments, so that bapenda as a public service office can provide convenience to the community.

The values internalized in Bapenda, because they are values that apply generally to all civil servants, Bapenda has not evaluated and updated these values regularly.

#### **Organization Management**

This dimension of the framework looks at the systems, tools, business processes and organizational culture that influence the way public organization staff work. It includes the following three objectives.

#### ***Ensure the organizational structure is fit for purpose.***

The capacity of Bapenda Tegal Regency for the purpose of ensuring that the organizational structure is in accordance with its objectives is moderate. Bapenda Tegal Regency has an organizational structure and a clear division of authority in achieving organizational goals. The organizational structure, as well as the division

of tasks and authorities are regulated in the Regent Regulation No. 82 of 2021 concerning the position, structure, duties and functions of the organization, as well as the work procedures of regional apparatus within the Tegal Regency Government.

Based on the information provided by R7, the organizational structure and the division of authority and duties have been informed to all employees of Bapenda Tegal Regency through the WhatsApp group of bapenda employees, with the hope that each bapenda employee knows their respective tasks and functions. Respondent R1 said that there was still an ineffective division of tasks, for example there was one field that had a relatively wider range of work than other fields. In addition, according to respondents R3 and R7, there are still tasks that overlap between fields.

This condition is in accordance with the results of research conducted by Oduol (2023) which stipulates that revenue collection by tax management agencies will be maximized if a local government has an efficient and effective organizational structure and has adequate resources.

***Improve knowledge management and information sharing mechanisms.***

The capacity of Bapenda Tegal Regency for the purpose of knowledge management and information sharing mechanisms is in the strong category. Based on information from respondents R1, R5, and R6, the forum or information channel for sharing experiences, knowledge, and improving work practices at Bapenda Tegal Regency, namely through whatsapp groups, which consist of structural groups and employee groups. The type of information shared depends on its urgency or importance. If the information is considered limited to technical officials or structural officials, then it is conveyed in the structural forum. However, if the information to be shared is needed for the development of employee competence in general, as well as training materials, then it will be delivered in the employee group. However, Bapenda Tegal Regency does not yet have a platform or channel for sharing specialized knowledge using its own information management system/knowledge management system.

Related to the use of IT systems used in Bapenda Tegal Regency, based on information from respondent R5, each application used in Bapenda, has had instructions for use or guidelines, and training has been conducted to users of each application used in Bapenda. For the applications used in Bapenda, based on information from respondents R3 and R5, there have been efforts to evaluate periodically and continuous updating. For example, adjustments due to the latest regulations, adjustments or updates to the discovery of obstacles, to then be improved and developed.

***Increase resource flexibility through better workforce planning and mobility.***

The capacity of Bapenda Tegal Regency for this purpose was in the significant category. Based on the results of document analysis and interviews, Bapenda Tegal Regency already had a policy on budget flexibility and human resources in achieving organizational goals. The flexibility of budget management carried out by Bapenda was guided by Tegal Regent Regulation No. 75 of 2023 concerning the second amendment to Perbup No. 80 of 2021 concerning systems and procedures

for regional financial management in Tegal Regency. Although in practice, according to information from respondents R6, and R7, since the use of the local government information system (SIPD) application, budget shifting is very strict. This means that even if a budget shift is to be carried out, it must meet the applicable terms and conditions.

Related to the flexibility of human resources, based on information from respondent R5, if a field or section turns out to require additional personnel or employees, then we can assist there. The status of the employee remains in the old field, so this is still possible, because the policy is still with the head of the agency. There is no regular evaluation mechanism from Bapenda related to the budget and human resource flexibility policy, because Bapenda only implements policies that have been determined at higher levels of government, namely the district government and the central government.

This condition is in accordance with the results of research conducted by Muluk et al. (2019) namely there are limitations related to the authority of the tax management agency in managing the expenditure budget. The regional tax management agency has the authority to prepare the required budget, but in the process of determining the budget, shifting, and changing it involves DPPKAD, and DPRD.

### **Suggestions for Development of HR Management Capacity and Organization of the Tegal Regency Revenue Agency**

Based on the discussion related to the condition of the Tegal Regency Bapenda capacity above, it can be seen that from the two pillars of OECD capacity, there are still capacities that need further development. That is, especially the capacity that is still in the category of moderate and significant. Related to the condition of the organizational capacity of bapenda which is still in the category of moderate and significant, then bapenda Tegal Regency can plan to develop organizational capacity as follows:

#### **1. Human Resource Management**

- a. Bapenda Tegal Regency can immediately conduct training that has been planned with the directorate general of taxation, and plan for further education and training on an ongoing basis, so that the competence of bapenda Tegal Regency human resources can fulfill taxation functions. In addition, Bapenda Tegal Regency needs to periodically evaluate and update policies related to the competency conditions owned by Bapenda employees, as well as the competencies needed by Bapenda Tegal Regency in accordance with the development of regulations and information technology.
- b. Conduct periodic evaluations or updates related to the effectiveness of the implementation of education and training conducted by Bapenda Tegal Regency.
- c. Evaluate the implementation or internalization of civil servants with moral values, or bapenda can set its own common fundamental values specifically for Tegal Regency Bapenda, so that regular evaluation and updating of values in accordance with the duties and functions of Tegal Regency Bapenda can be done.

## 2. Organization Management

- a. Bapenda Tegal Regency can involve all elements of bapenda employees to conduct regular evaluations of the division of tasks and authority, and bapenda can conduct comparative studies or *benchmarking* to other local government revenue management agencies.
- b. Bapenda Tegal Regency can conduct an evaluation related to the flexibility of the implementation of budget and human resource shifts, identify obstacles encountered, and can convey it to organizations that have the authority related to this matter, for example to BKPSDM, and BPKAD Tegal Regency.

## CONCLUSION

The results showed that the condition of the Tegal Regency bapenda capacity on the pillars of resource management, Tegal Regency bapenda had not conducted regular evaluations or updates related to the effectiveness of the implementation of education and training, as well as the values internalized in Tegal Regency bapenda. The competence of employees at the tax office also did not entirely fulfill the function of tax administration. For example, there were no positions or employees who had the competence as tax assessors and auditors.

In the organizational management pillar, there are still problems related to the division of tasks and authority that have not been effective, for example there is one field that has a relatively wider range of work than other fields, and there are still tasks that are considered to overlap between fields related to taxpayer data management. In addition to this, there is no regular evaluation mechanism from Bapenda related to the budget and human resource flexibility policies, because Bapenda only implements policies that have been determined at higher levels of government, namely the district government and the central government.

Based on the condition of the Tegal Regency Bapenda capacity, Bapenda can plan to develop organizational capacity that still needs further development, especially the capacity that is still in the moderate and significant category.

The limitations of this study were that the evaluation was conducted on two pillars of organizational capacity according to the OECD, namely the human resource management pillar and the organizational management pillar. This study did not evaluate the pillars of strategic planning, coordination and implementation, as well as the pillars of beneficiary capacity, so the respondents in this study were limited to employees of the Tegal Regency Bapenda. Future research is expected to evaluate the four OECD pillars, including the capacity of beneficiaries, so as to provide a more complete perspective, including from the side of the beneficiaries of the Bapenda organization.

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