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Human Resource Management in the Public Sector: A Competency Gap Analysis

Yunita Ermawati

Department of Management, Open University, Indonesia

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Corresponding author:

Yunita Ermawati

Author's email:

050184347@ecampus.ut.ac.id

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Abstract

Purpose – This study aims to analyze the competency gap among civil servants at the Regional Revenue Management Unit (UPPD) of Karanganyar to formulate precise intervention programs for enhancing public service quality at the regional tax office.

Methodology – A descriptive quantitative approach was employed to evaluate data from the personnel at the unit. The analysis assessed four primary dimensions: technical and regulatory capability, educational background, job grade, and work experience, utilizing gap analysis to measure discrepancies between actual performance and organizational standards.

Findings – The results indicate that the most significant competency gap lies in the comprehension of recent local tax regulations (gap score: 1.24), followed by misaligned educational backgrounds (gap score: 1.00). Empirical testing demonstrates that practical work experience effectively compensates for and minimizes the technical competency gap. Conversely, a mismatch in formal educational disciplines negatively impacts and reduces the efficiency of specific administrative tasks.

Implications – The study provides practical recommendations for the Regional Revenue Agency by proposing four strategic interventions: intensive technical guidance on regulatory updates, a peer mentoring system bridging senior and non-linear employees, periodic training on digital service platforms, and proportional workload redistribution based on job grades.

Originality – This research provides unique empirical evidence regarding the compensatory effect of work experience against educational mismatches within local revenue administration, offering a targeted, data driven framework for competency interventions.

Introduction

Delivering swift, accurate, and transparent public services through modernized administrative systems has become a fundamental requirement for civil servants in the contemporary era ([Dwiyanto, 2021](#); [Sedarmayanti, 2023](#)). However, this objective is frequently hindered by the competency gap phenomenon, wherein a mismatch exists between job demands and the actual capabilities of the employees, a concept fundamentally rooted in competency modeling ([Spencer & Spencer, 1993](#)). As public agencies transition towards digitalized services, addressing these competency gaps becomes critical to ensuring optimal administrative performance and effective public governance.

The urgency of addressing these challenges is underscored by various studies that exhibit fragmented findings, indicating a clear research gap in public sector human resource management. Recent literature indicates that work experience significantly outweighs formal education in determining practical administrative

competency ([Abyadi, 2025](#); [Septiani, 2022](#)); however, this perspective is countered by scholars who emphasize that a linear educational background remains the irreplaceable core foundation of civil servant professionalism ([Dewi & Wangsanegara, 2025](#); [Qomariyah & Wening, 2025](#)). Furthermore, while some studies highlight digital competency as the most prominent gap in regional agencies ([Dewata & Pinatih, 2025](#); [Johannes, 2024](#)), others argue that the root cause lies within unspecific public sector recruitment systems ([Pratama et al., 2022](#); [Simandjorang & Kurniawan, 2022](#); [Siragih et al., 2025](#)). Regarding intervention strategies, internal mentoring has been proven more effective at bridging competency gaps than formal training ([Arbi, 2025](#); [Basri & Ahmad, 2024](#); [Jurniati et al., 2025](#); [Nisa et al., 2024](#)), whereas other empirical evidence suggests that rapid, unplanned job rotations are the primary catalyst for generating new competency gaps ([Amin et al., 2024](#); [Nor, 2023](#); [Susanti et al., 2025](#)). This complexity is further exacerbated by findings identifying an intergenerational competency gap, particularly regarding senior civil servants' resistance to adopting digital service applications ([Antasya et al., 2025](#)).

Within the specific context of regional revenue management, these complex human resource challenges are highly pronounced at the Regional Revenue Management Unit (UPPD) of Karanganyar. Operating as a technical implementation unit under the Central Java Regional Revenue Agency (Bapenda Jateng), this institution plays a pivotal role in optimizing Local Own Source Revenue (PAD), primarily through Motor Vehicle Tax (PKB), Motor Vehicle Title Transfer Fee (BBNKB), and regional retributions. At UPPD Karanganyar, the primary issues stem from the placement of civil servants that does not fully align with their educational backgrounds, coupled with an imbalance between job grades and technical workloads. Furthermore, non-linear work experiences often create obstacles in accelerating digital services, which have now become a fundamental requirement in the Karanganyar regional tax office environment.

Addressing these empirical and localized gaps, this study aims to comprehensively analyze the competency gap among civil servants at UPPD Karanganyar across four dimensions: capability, educational background, job grade, and work experience. Grounded in the employee development framework proposed by [Hasibuan \(2021\)](#), this study tests two primary hypotheses: (H1) work experience can compensate for and minimize the technical competency gap, and (H2) non-linear educational backgrounds negatively impact service efficiency. To examine these problems, this study employs a descriptive quantitative methodological approach, utilizing gap analysis measurements based on employee data. It is important to note that this study acknowledges certain limitations, as it exclusively focuses on internal civil servants at UPPD Karanganyar and does not measure external variables such as taxpayer satisfaction.

The potential outcomes of this study will provide an evidence based evaluation for Bapenda Jateng to formulate more precise and targeted career development plans and intervention programs. Ultimately, this research contributes to the broader body of knowledge by elucidating the complex dynamics of human resources within regional revenue technical units.

Literature Review

Human Resource Management (HRM) and Public Service

Currently, the primary paradigm of Human Resource Management (HRM) has shifted from merely managing conventional personnel administration to focusing on an aggressive alignment strategy between individual capacity and organizational demands ([Prifti et al., 2025](#)). In a global context, public service organizations are increasingly required to be more adaptive, responsive, and efficient in addressing community needs.

The efficiency of public services is optimally achieved when the actual competencies possessed by civil servants align with the workload and specific characteristics of their assigned tasks ([Siregar et al., 2026](#)). According to [Nurdin \(2022\)](#), a misalignment between employees' actual capacities and the real needs of the organization generates a systemic impact, leading to a decline in service quality, the emergence of sectoral egos, barriers to digitalization, and sluggish bureaucratic chains. The ultimate consequence of this misaligned governance is a high level of dissatisfaction among the public as service users. Therefore, strategic investment in precise competency mapping and individual capacity development is an absolute prerequisite for the successful implementation of bureaucratic reform, particularly within regional agencies ([Alam et al., 2026](#)).

Civil Servant Competency

[Hertati et al. \(2023\)](#) define civil servant competency as an integrated combination of knowledge, skills, and attitude manifested through employees' practical proficiency in the field. Within fiscal and administrative service units, such as regional revenue offices, these competencies are narrowed down into two primary pillars: technical competency and regulatory competency. According to [Nurhasanah \(2025\)](#), technical competency refers to the specific abilities and mastery of operational instruments such as application systems, standard operating procedures, and information technology that employees must possess to complete their core tasks rapidly and accurately. Furthermore, regulatory competency represents the depth of understanding, compliance, and ability of civil servants to implement legal frameworks and the latest policies that form the formal basis for every public service action ([Rohani et al., 2025](#)).

The existence and depth of these two competency pillars at the employee level are shaped and influenced by three determinant indicators. The first indicator relates to education level and linearity. According to [Alam et al. \(2026\)](#), the education level determines an employee's upper limit of conceptual ability, while education linearity the alignment of academic disciplines with job assignments dictates work efficiency. When an educational mismatch or non-linearity occurs, employees require a longer learning curve. This discrepancy potentially triggers a technical competency gap and reduces service productivity. The second indicator is job grade alignment. [Siregar et al. \(2026\)](#) asserts that the alignment between a job grade and an employee's actual capacity is crucial. If the daily technical workload exceeds the capacity of their grade, employees are prone to experience burnout, leading to a high rate of operational errors. Conversely, proportional grade structuring ensures a balanced and fair workflow. The final determinant indicator is work tenure. [Rukmana et al. \(2025\)](#) states that extensive work tenure significantly contributes to the development of practical proficiency. Through extensive experience in handling various case studies in the field, senior employees acquire high tactical abilities. This proficiency serves as a primary asset to compensate for the limitations of their formal educational backgrounds.

Gap Analysis Concept

Assessing human resource effectiveness in the public sector typically encounters obstacles in the form of competency gaps. Referring to [Pratama \(2024\)](#), the gap analysis method is utilized as a precise quantitative instrument to identify and measure the discrepancy between the expected competencies required by organizational standards and the actual competencies currently possessed by employees. A negative discrepancy indicates an employee's competency deficiency. This evidence based information serves as a scientific foundation for organizations to design targeted interventions whether through specific training programs, job rotations, or workload redistributions to minimize the risk of declining service performance.

Hypotheses

The formulation of hypotheses in this study is anchored in the empirical foundations of relevant prior research and established human resource theories. The first hypothesis addresses the compensatory mechanism of experiential learning in professional adaptation. [Hertati et al. \(2023\)](#) assert that work experience acts as a significant predictor for enhancing an employee's practical proficiency, particularly in highly technical public sector roles. Through the continuous accumulation of work tenure, employees engage in a dynamic, on the job learning process. This experiential accumulation fosters the development of tacit knowledge, which effectively compensates for their initial deficiencies in formal technical training. Supported by the gap analysis framework proposed by [Pratama \(2024\)](#), an extended period of work experience allows an employee's actual competency to progressively converge with the expected competency standards mandated by the organization, thereby mitigating functional discrepancies. Therefore, the first hypothesis is postulated as follows:

H1: Work experience exerts a significant compensatory effect, thereby minimizing the technical competency gap among civil servants.

Conversely, the second hypothesis addresses the structural constraints imposed by educational mismatches, drawing upon the principles of person job fit. [Prifti et al. \(2025\)](#) documented that an educational

background misaligned with specific task demands acts as a primary catalyst for suboptimal accuracy and diminished work efficiency. In administrative and fiscal environments, where precision and regulatory compliance are paramount, an educational mismatch forces employees to endure a protracted learning curve. This extended adaptation period is required to cognitively grasp the complex technical and regulatory frameworks inherent to their positions. Consequently, this cognitive and operational friction significantly impedes the overall service rhythm and administrative efficiency of the organization. Based on these empirical and theoretical foundations, the second hypothesis is formulated as follows:

H2: A non-linear educational background negatively impacts work efficiency, exacerbating operational challenges within public service delivery.

Research Methods

Research Design and Participants

A descriptive quantitative research design was employed to objectively capture the reality of the competency gap phenomenon through the accurate transformation of numerical data ([Sugiyono, 2023](#)). The target population for this study consisted of all civil servants stationed at the Regional Revenue Management Unit (UPPD) of Karanganyar, totaling 17 personnel. Given the restricted population size, a total sampling (saturated sampling) technique was utilized, wherein the entire population was engaged as respondents. As posited by [Prifti et al. \(2025\)](#), the application of total sampling in organizational evaluation aimed to eliminate sampling errors and generate a comprehensive mapping of human resource strengths and weaknesses with high internal validity.

Data Analysis Method and Gap Measurement

To identify the competency deficiencies among the civil servants, the gap analysis method was applied. According to [Pratama \(2024\)](#), this method was utilized to quantitatively measure the discrepancy between the employees' actual competencies and the ideal standards established by the organization. The mathematical formula applied to calculate the individual and dimensional competency gap values was represented as follows ([Pratama, 2024](#)):

$$\text{Gap} = X - \text{actual} - X - \text{target}$$

Where X-actual represented the average score of the employee's current actual competency, and X-target denoted the expected ideal competency standard score targeted by the organization. In this study, the predetermined target score was set at 5 on a standard Likert scale.

Measurement Variables

The competency variables evaluated in this study were derived into four primary indicator dimensions, adapted from the public organization practical proficiency predictor model ([Hertati et al., 2023](#)), and supported by the technical operational acceleration theory ([Nurdin, 2022](#)). The first dimension, technical and regulatory capability, measured the employees' operational capacities, including their technical mastery of the digital tax application system and their depth of understanding regarding provincial local tax regulations ([Alam et al., 2026](#); [Nurdin, 2022](#)). The second dimension, educational background, assessed the employees' academic credentials, focusing specifically on the education level and the linearity or relevance of their academic discipline to their daily core duties and functions ([Hertati et al., 2023](#)). The third dimension evaluated the job grade, a structural aspect focusing on the alignment between the assigned job class and the actual volume of workload and responsibilities in the field ([Hertati et al., 2023](#)). Lastly, the work experience dimension measured the duration of the employees' tenure in the regional revenue sector, acting as a primary determinant in shaping practical proficiency for routine task completion ([Hertati et al., 2023](#)).

Gap Categorization Basis

The calculated competency gaps were subsequently classified into three distinct depth categories: low, moderate, and high. The determination of these category intervals was based on the continuous scale range method ([Hertati et al., 2023](#)). Given a minimum actual score of 1 and a maximum target score of 5, the theoretical total gap range spanned from 0.00 to 4.00. The fundamental categorization of these gaps, along with their methodological implications for the organization, was structured according to the interval classes presented in Table 1.

Table 1. Competency Gap Categorization Range

Gap Value Range	Gap Category	Methodological Implications for the Organization
0.00 to 1.33	Low	Adequate competency; only requires periodic refreshment.
1.34 to 2.67	Moderate	Partial gap; necessitates tactical training interventions.
2.68 to 4.00	High	Critical gap; requires structural reorganization or intensive training.

Results and Discussion

Based on the data collected from the 17 civil servants at the Regional Revenue Management Unit (UPPD) of Karanganyar, the recapitulation of the actual average scores (actual competency) and the gap analysis values across each indicator dimension is presented in Table 2. The results indicate varying degrees of competency deficiencies, although all indicators comprehensively fall under the low gap category.

Table 2. Recapitulation of Actual Competency and Gap Analysis

Dimension	Indicator	Actual Average	Target Score	Gap Value	Gap Category
Technical Capability	I1: Mastery of Samsat Application Features	4.18	5	0.82	Low
	I2: Understanding of Local Tax Regulations	3.76	5	1.24	Low
Education Dimension	I3: Level of Educational Background	4.12	5	0.88	Low
	I4: Relevance of Academic Discipline to Tasks	4.00	5	1.00	Low
Grade Dimension	I5: Alignment of Grade with Workload	4.12	5	0.88	Low
	I6: Responsibility Proportional to Authority	4.59	5	0.41	Low
Work Experience	I7: Tenure Provides Practical Proficiency	4.35	5	0.65	Low
	I8: Experience Accelerates Task Completion	4.24	5	0.76	Low

The analysis of technical capabilities reveals that Indicator I2 (Understanding of Local Tax Regulations) recorded the most substantial gap within the entire instrument, at 1.24. Individually, the data distribution demonstrates a noticeable disparity in comprehension; one employee was in a highly vulnerable position with an actual score of 2, while the majority stagnated at a score of 3. This indicates that the dynamics of provincial tax regulation changes have not been comprehensively and evenly socialized to the regional operational lines. Conversely, Indicator I1 (Mastery of Samsat Application Features) exhibited better performance with an actual average of 4.18, despite a remaining gap of 0.82. This finding aligns with [Nurdin \(2022\)](#), highlighting that the primary structural barrier in regional public agencies lies in accelerating the digital competency of the apparatus to keep pace with dynamic application system updates.

Regarding the educational dimension, Indicator I4 (Relevance of Academic Discipline to Tasks) exhibited a competency deficit of 1.00. Field observations indicated that employees with a Bachelor of Law or other non-financial academic backgrounds consistently demonstrated a decrease in operational efficiency scores. Methodologically, these empirical findings accept Hypothesis 2 (H2), confirming that a non-linear educational background negatively impacts service efficiency. This condition reinforces the theoretical argument proposed by [Alam et al. \(2026\)](#), asserting that the alignment of formal educational foundations is a primary determinant in shaping the professionalism, bureaucratic reasoning, and work efficiency of civil servants when confronted with highly specific technical tasks.

In evaluating the grade and workload dimension, Indicator I5 (Alignment of Grade with Actual Workload) revealed a gap of 0.88. Several technical employees at the operational level perceived their daily task volume to be excessively high compared to their assigned job class or grade, as reflected by an actual score of

3. In stark contrast, Indicator I6 (Responsibility Proportional to Authority) emerged as the best performing indicator across the entire assessment, achieving an actual score of 4.59 with the absolute smallest gap of 0.41. This finding successfully validates the theory by [Siregar et al. \(2026\)](#), which states that the primary issue in structuring regional bureaucracies generally does not stem from an imbalance of moral responsibility or formal authority, but is rather triggered by a disproportionate distribution of daily technical workloads.

Finally, the work experience dimension demonstrated the most minimal gap trends among all the tested dimensions ($I7 = 0.65$; $I8 = 0.76$). Field data captured a distinct phenomenon where the majority of senior employees at UPPD Karanganyar were capable of compensating for their educational background limitations through practical proficiency accumulated over years of service, heavily dominated by scores of 4 and 5. Statistically, this analytical result empirically accepts Hypothesis 1 (H1), proving that work experience is capable of minimizing the technical service competency gap. This empirical evidence solidifies the basis of prior research by [Rukmana et al. \(2025\)](#), confirming that practical field proficiency in regional revenue units is not formulated instantly but is continuously produced through the extensive flight hours of employees within the operational work environment.

Conclusion

Based on the gap analysis conducted on 17 civil servant respondents (ASN) at UPPD Karanganyar, this study concludes with the following key findings. The most significant competency gap lies in the indicator regarding the understanding of current regional tax regulations (I2), with a gap value of 1.24, followed by the relevance of academic discipline to tasks (I4) at 1.00. This indicates an urgent need for more responsive regulatory literacy training for personnel in the field. Empirical evidence confirms that work experience significantly contributes to narrowing technical service competency gaps (H1 accepted). Senior staff demonstrate superior adaptive capacity, effectively compensating for academic limitations through technical proficiency acquired from daily operational experience. Furthermore, this study demonstrates that a mismatch between educational background and assigned tasks demonstrably reduces efficiency in completing specific administrative duties (H2 accepted). This underscores the critical importance of a merit based human resource management system within the UPPD environment.

Recommendations

To mitigate competency gaps precisely without disrupting daily operations at the Karanganyar Samsat office, the following strategic interventions are recommended for the Central Java Bapenda (Regional Revenue Agency). First, it is recommended to conduct rapid technical training sessions whenever there is an update to Regional Regulations (Perda) or Governor Regulations (Pergub) concerning vehicle taxes. This measure is essential to bridge the regulatory gap in a timely and proactive manner. Second, the office should establish a peer mentoring system by pairing junior civil servants or those with non-linear educational backgrounds with senior staff who possess high level practical experience. Consistent with [Xu et al. \(2022\)](#), this model is highly effective for the transfer of practical expertise and tacit knowledge in field operations. Third, the management should organize periodic training focused on the latest features of digital service applications to mitigate the intergenerational gap and address potential technological resistance among staff. Finally, the agency should initiate a restructuring of daily workloads, ensuring alignment with the employees' job grades and specific competencies to enhance operational efficiency while simultaneously minimizing job burnout among technical staff.

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