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The Evolution of Public Administration Reform: Transforming from Traditional Bureaucracy to Contemporary Governance at the Barru Tax Service Post

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ABSTRACT

Public administration reform has become essential for improving the effectiveness, accountability, and responsiveness of government institutions in addressing increasingly complex public service demands. This study examines the evolution of public administration reform from traditional bureaucracy toward contemporary governance at the Barru Tax Service Post, Barru Regency, Indonesia. It focuses on institutional governance, administrative processes, human resource capacity, digital service utilization, stakeholder participation, and accountability mechanisms. This research employs a qualitative descriptive approach with a document-based case study design. Data were obtained from secondary sources, including academic literature, relevant legislation, public service and digital government policies, and official institutional publications concerning the Directorate General of Taxes and the Barru Tax Service Post. Data were analyzed through source selection, thematic categorization, conceptual comparison, and interpretation of institutional implications. The analysis explores how traditional bureaucratic characteristics, particularly hierarchical structures, procedural compliance, and administrative control, intersect with contemporary governance principles emphasizing service orientation, transparency, collaboration, digitalization, and measurable outcomes. The findings indicate that transforming tax service governance requires more than adopting digital technologies; it also requires institutional capacity development, improved personnel competencies, simplified service procedures, integrated service channels, effective complaint management, and stronger collaboration with relevant stakeholders. The study proposes an integrated governance framework that balances legal certainty and administrative accountability with accessibility, responsiveness, and citizen-oriented service delivery. However, because the research relies on documentary sources, it does not establish actual operational performance or taxpayer satisfaction. Future research should incorporate interviews, direct observations, surveys, and administrative service data to validate the proposed framework and assess its implementation.

Keywords: Public Administration Reform; Traditional Bureaucracy; Contemporary Governance; Digital Government; Tax Services.

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A.INTRODUCTION

Public administration reform has become an essential instrument for improving the capacity of government institutions to respond to increasingly complex public needs and societal expectations. Traditionally, public administration was characterized by hierarchical organizational structures, formal procedures, centralized authority, and strict compliance with established regulations. This bureaucratic model, commonly associated with Weberian administration, emphasized rational-legal authority, specialization, predictability, and administrative discipline. Although these characteristics provide organizational stability and legal certainty, excessive procedural rigidity may limit institutional flexibility and responsiveness to changing public demands. The development of public administration has therefore encouraged governments to reconsider conventional bureaucratic practices and adopt more adaptive approaches to public service delivery. Hood (1991) explains that the emergence of New Public Management introduced managerial principles emphasizing efficiency, performance measurement, accountability, and results-oriented administration. Subsequently, public administration reform evolved toward governance approaches that recognize collaboration, public participation, transparency, and the involvement of multiple stakeholders. Consequently, the transformation from traditional bureaucracy to contemporary governance represents an important process in building public institutions that are more effective, accountable, responsive, and oriented toward public value.

At the global level, public administration reform has developed through several influential paradigms, including Traditional Public Administration, New Public Management, New Public Governance, and Digital-Era Governance. These paradigms reflect changing perspectives on how governments should organize institutions, manage public resources, deliver services, and interact with citizens. New Public Management introduced market-oriented mechanisms, managerial autonomy, performance indicators, and efficiency-based approaches to improve public sector productivity (Hood, 1991). However, the limitations of fragmented administrative structures and competition-based service delivery encouraged the development of governance approaches emphasizing collaboration and institutional networks (Osborne, 2006). Dunleavy et al. (2006) further highlighted the emergence of Digital-Era Governance, characterized by reintegration, needs-based holism, and digitalization in public administration. These developments demonstrate that contemporary administrative reform is not merely concerned with organizational restructuring

but also involves changes in institutional culture, service mechanisms, and relationships between governments and citizens. Recent OECD analyses similarly emphasize that digital transformation, integrated public services, data governance, and institutional coordination have become important elements of modern public administration (OECD, 2026a). Therefore, global administrative developments provide an important conceptual foundation for examining how traditional bureaucratic practices are transformed into contemporary governance arrangements in public service institutions.

In Indonesia, public administration reform has become an important national agenda following the political and institutional transformation initiated by the Reformasi era. The reform agenda has emphasized bureaucratic restructuring, improvements in public service quality, strengthening accountability, and the development of more transparent and professional government institutions. The OECD (2016) identified bureaucratic reform in Indonesia as an important initiative involving organizational structures, administrative procedures, human resource management, and the modernization of government operations. Furthermore, Law No. 25 of 2009 concerning Public Services establishes principles and standards for ensuring that public institutions provide services that are transparent, accountable, accessible, and responsive to citizens' needs (Republic of Indonesia, 2009). The implementation of Presidential Regulation No. 95 of 2018 concerning Electronic-Based Government Systems also provides a policy foundation for integrating information technology into public administration and service delivery (Republic of Indonesia, 2018). Within the taxation sector, administrative modernization has increasingly emphasized digital registration, electronic filing, electronic payments, integrated taxpayer information, and improved administrative efficiency (OECD, 2024). At the local level, the Barru Tax Service Post is officially identified as a service unit under the Parepare Primary Tax Office (KPP Pratama Parepare), located at Masiga Center, Barru Regency, with services including tax consultation and tax-related administrative assistance (Directorate General of Taxes, n.d.). This institutional setting provides a relevant context for examining how national administrative reform policies are translated into local tax service practices.

Despite the implementation of various administrative reform policies, the transformation from traditional bureaucracy to contemporary governance continues to present institutional and operational challenges. Traditional bureaucratic practices may remain evident through procedural

complexity, hierarchical decision-making, administrative formalism, and dependence on conventional service mechanisms. At the same time, contemporary governance requires public institutions to demonstrate service responsiveness, transparency, accountability, coordination, and the effective use of digital technologies. In tax administration, these demands are particularly important because taxpayers require accessible information, clear procedures, reliable consultation, and efficient administrative assistance. The OECD (2024) highlights that tax administrations worldwide are increasingly adopting digital communication, electronic filing, electronic payment, and integrated technological systems while also addressing accessibility and service inclusion. However, the availability of digital systems does not automatically guarantee improvements in service quality if institutional capacity, employee competencies, administrative coordination, and public understanding remain insufficient. At the Barru Tax Service Post, these issues raise important questions concerning how administrative procedures are implemented, how employees respond to taxpayer needs, and how conventional bureaucratic practices interact with contemporary governance principles. Therefore, examining the institutional dynamics of this service post is necessary to understand the practical challenges and opportunities involved in implementing public administration reform at the local level.

Previous studies have examined public administration reform from different theoretical and institutional perspectives, providing important insights into the transformation of government organizations and public service systems. Hood (1991) established an influential foundation for understanding New Public Management through its emphasis on managerial efficiency, performance measurement, and accountability. Osborne (2006) expanded the discussion by introducing New Public Governance, which highlights interorganizational relationships, networks, and collaborative approaches in public service delivery. Similarly, Dunleavy et al. (2006) examined the emergence of Digital-Era Governance and emphasized the importance of reintegrating public services, adopting user-oriented approaches, and utilizing digital technologies. Denhardt and Denhardt (2000), through the New Public Service perspective, argued that public administrators should prioritize serving citizens rather than treating them merely as customers or directing them through administrative mechanisms. Pollitt and Bouckaert (2017) further demonstrated that public management reforms are shaped by institutional contexts, political systems, administrative traditions, and implementation capacities. In the Indonesian context, the

OECD (2016) discussed bureaucratic reform through organizational restructuring, human resource management, administrative modernization, and improvements in government accountability. These studies provide valuable theoretical foundations, but their different analytical perspectives also indicate the importance of examining how administrative reform is implemented within specific local service institutions.

Although previous studies have contributed substantially to understanding administrative reform, several research gaps remain relevant to the present study. First, much of the existing literature discusses administrative reform at the national or broader institutional level, while the practical transformation of administrative practices in local tax service units requires further examination. Second, studies focusing on New Public Management, New Public Governance, and Digital-Era Governance frequently examine these paradigms separately, leaving opportunities to investigate how their principles coexist and interact within a single public service institution. Third, the relationship between traditional bureaucratic characteristics, employee competencies, administrative procedures, and taxpayer-oriented service practices requires greater contextual understanding. Fourth, the adoption of digital tax administration creates new challenges concerning institutional readiness, service accessibility, administrative coordination, and the ability of employees to assist taxpayers with different levels of digital literacy. This study addresses these gaps by examining the evolution of public administration reform through the interaction between traditional bureaucratic practices and contemporary governance principles at the Barru Tax Service Post. Its novelty lies in providing a localized institutional analysis of administrative transformation within a tax service unit, rather than treating bureaucratic reform solely as a national policy agenda. Accordingly, the study seeks to connect classical bureaucratic principles, managerial reform, collaborative governance, and digital transformation within one analytical framework.

This study aims to analyze the evolution of public administration reform at the Barru Tax Service Post, particularly the transformation from traditional bureaucratic practices toward contemporary governance. Specifically, it examines the characteristics of traditional bureaucracy reflected in organizational structures, administrative procedures, employee responsibilities, and service delivery mechanisms. It also investigates the implementation of contemporary governance principles, including transparency, accountability, responsiveness, efficiency, institutional

coordination, and the utilization of digital technologies in tax services. Furthermore, the study seeks to identify the supporting and inhibiting factors that influence the transformation of administrative practices within the institution. By examining these dimensions, the research aims to understand the extent to which administrative reform has changed institutional behavior and the relationship between service providers and taxpayers. The study also considers how national policies on bureaucratic reform and digital government are translated into operational practices at the local service level. The findings are expected to contribute to a more comprehensive understanding of the dynamics of public administration reform in local tax service institutions.

The significance of this research lies in its contribution to the theoretical and practical understanding of administrative transformation within public service organizations. Theoretically, the study integrates perspectives on traditional public administration, New Public Management, New Public Governance, and Digital-Era Governance to explain the evolution of administrative practices in a specific institutional setting. Empirically, it provides an opportunity to examine how reform principles are reflected in the daily operations and service delivery practices of the Barru Tax Service Post. From a policy perspective, the findings may provide insights for strengthening institutional capacity, simplifying administrative procedures, improving employee competencies, and enhancing taxpayer-oriented services. The research may also support the development of more inclusive digital tax services that accommodate taxpayers with different levels of technological access and literacy. Furthermore, the study can provide relevant considerations for the Parepare Primary Tax Office and other related institutions in improving local service governance. Ultimately, the research is expected to contribute to the development of a more adaptive, transparent, accountable, and responsive tax administration system that places public needs and service quality at the center of administrative reform.

B.RESEARCH METHODS

This study employed a qualitative descriptive approach using a document-based case study design to examine the evolution of public administration reform from traditional bureaucracy toward contemporary governance at the Barru Tax Service Post. A qualitative approach was selected because the study aimed to understand paradigm shifts, interpret their institutional implications, and formulate recommendations for administrative improvement rather than test

statistical relationships among variables. The research was conducted at the Barru Tax Service Post, located at Masiga Center, Barru Regency, South Sulawesi, Indonesia, on October 19, 2026. The research context was based on the official institutional information provided by the Directorate General of Taxes, which identifies the Barru Tax Service Post as a tax consultation service unit under the Parepare Primary Tax Office (KPP Pratama Parepare). The substantive units of analysis included service governance, administrative procedures, personnel capacity, technology utilization, service accessibility, and institutional accountability. These dimensions were examined to understand the relationship between conventional bureaucratic characteristics and the principles of contemporary public governance within the local tax service context.

The data consisted primarily of secondary sources collected through document analysis and a review of relevant academic literature. The sources included scientific journal articles, books on public administration reform, public service regulations, digital government policies, and official institutional publications issued by the Directorate General of Taxes. The principal documents examined included the official webpage of the Barru Tax Service Post, information concerning the administrative jurisdiction of KPP Pratama Parepare, Law No. 25 of 2009 concerning Public Services, Presidential Regulation No. 95 of 2018 concerning Electronic-Based Government Systems, and OECD publications on digital public service development. The selection of documents was based on their relevance to the research objectives, institutional credibility, and contribution to understanding administrative transformation. Data analysis was conducted through four stages: source collection and selection, data reduction through thematic categorization, data presentation through conceptual comparison and mapping of institutional implications, and conclusion drawing with the formulation of recommendations. The thematic analysis focused on traditional bureaucratic paradigms, administrative performance, citizen-oriented services, institutional collaboration, and digitalization in public administration.

To ensure analytical rigor, the study applied an interpretative approach by comparing institutional documents, regulatory frameworks, and relevant academic literature. Data credibility was maintained through the use of official government sources to establish institutional facts and peer-reviewed academic publications to support the theoretical analysis. However, the study acknowledges that its findings are limited by the absence of primary empirical data, including interviews with tax officers and taxpayers, direct observations of service procedures, waiting-time

records, consultation volumes, complaint records, and taxpayer satisfaction surveys. Consequently, the analysis does not claim to measure the actual operational performance of the Barru Tax Service Post or establish the effectiveness of specific administrative reforms. Operational information published on the Directorate General of Taxes' website may also reflect historical conditions and therefore requires further confirmation before being used for practical institutional decisions. Accordingly, the discussion of institutional challenges and proposed improvement strategies is presented as a conceptual analysis that requires validation through future field research. This methodological limitation is explicitly considered when interpreting the findings and formulating recommendations concerning the transformation toward contemporary tax service governance.

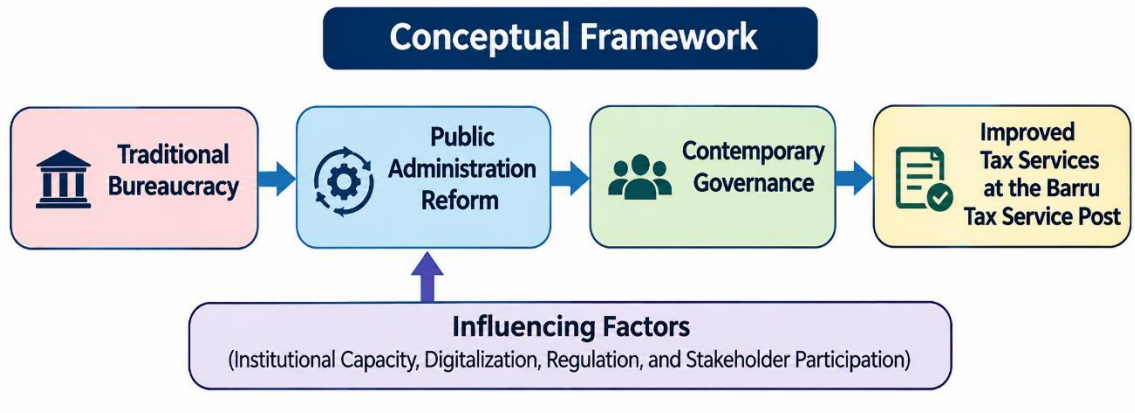


Figure 1 Conceptual Framework of Public Administration Reform: From Traditional Bureaucracy to Contemporary Governance at the Barru Tax Service Post.

Figure 1 illustrates the conceptual framework of public administration reform at the Barru Tax Service Post, emphasizing the transformation from traditional bureaucracy toward contemporary governance. The framework begins with traditional bureaucratic characteristics, which serve as the initial condition for administrative transformation, followed by public administration reform as the process of institutional change. This transformation leads to contemporary governance, characterized by more responsive, transparent, accountable, and citizen-oriented public services. The process is influenced by several supporting factors, including institutional capacity, digitalization, regulatory frameworks, and stakeholder participation. Ultimately, the framework demonstrates how administrative reform is expected to contribute to

improved tax service delivery, greater institutional effectiveness, and stronger public trust at the Barru Tax Service Post.

C.RESEARCH RESULTS AND DISCUSSION

- Results

The Barru Tax Service Post is identified by the Directorate General of Taxes (DGT) as a tax consultation service unit operating under the Parepare Primary Tax Office (KPP Pratama Parepare). The service location is officially listed at Masiga Center, Barru Regency, South Sulawesi, Indonesia. Administratively, KPP Pratama Parepare covers several areas, including Parepare City, Barru Regency, Enrekang Regency, Pinrang Regency, and Sidenreng Rappang Regency. This institutional arrangement places the Barru Tax Service Post within the vertical organizational structure of the Directorate General of Taxes. Its existence provides a local access point for taxpayers seeking consultation and assistance with tax-related administrative matters. From an administrative perspective, the service post operates within the authority, standards, information systems, and supervisory mechanisms established by its parent institution. From a social perspective, its location in Barru has the potential to reduce geographical barriers and facilitate direct interaction between tax authorities and local taxpayers. Therefore, the Barru Tax Service Post represents an important institutional setting for examining the relationship between bureaucratic administration and the development of contemporary public service governance.

The institutional context of the Barru Tax Service Post reflects the coexistence of conventional bureaucratic arrangements and the broader modernization of tax administration in Indonesia. Traditional bureaucracy emphasizes formal authority, standardized procedures, administrative compliance, and hierarchical coordination. These principles remain relevant in tax administration because the delivery of tax information and services must comply with applicable laws and regulations. However, contemporary public administration increasingly requires institutions to prioritize service accessibility, responsiveness, transparency, and administrative efficiency. The development of digital tax administration has also changed the broader environment in which local tax services operate. Taxpayers can increasingly access information and undertake administrative activities through electronic channels without always visiting a physical service office. Nevertheless, the availability of digital services does not eliminate the need

for local consultation and assistance. The Barru Tax Service Post can therefore be understood as a local service access point within a wider institutional transformation toward more integrated and technology-supported tax administration. However, its actual level of digital integration, service responsiveness, and operational effectiveness requires further verification through primary field data.

The implementation of public administration reform can be understood through the transition from procedure-oriented administration toward service-oriented and results-based governance. Under the traditional bureaucratic model, service delivery is primarily associated with compliance with administrative regulations, document requirements, and established institutional authority. Although these elements are essential for maintaining legal certainty, contemporary governance requires administrative processes to produce meaningful benefits for service users. In the context of the Barru Tax Service Post, this transformation can be examined through service process simplification, administrative modernization, improved consultation mechanisms, and the utilization of digital tax services. The principles of New Public Management emphasize efficiency, performance measurement, and the achievement of measurable service outcomes. Meanwhile, the New Public Service perspective encourages public officials to prioritize citizens' needs, provide understandable information, and treat taxpayers as members of the public rather than merely administrative service recipients. Consequently, administrative reform should connect procedural compliance with the quality of assistance and the successful resolution of taxpayer inquiries. The extent to which these principles have been implemented in daily operations remains an empirical question requiring direct observation and interviews.

Institutional capacity represents an important dimension in the transformation of public administration because administrative modernization depends on the availability of competent personnel, adequate infrastructure, and organizational support. Within the Barru Tax Service Post, personnel capacity is particularly relevant because tax consultation requires technical knowledge of taxation, regulatory understanding, communication skills, and the ability to assist taxpayers with administrative procedures. The changing regulatory environment also requires personnel to maintain updated knowledge and adapt to developments in digital tax administration. In addition to human resources, technological infrastructure plays an important role in supporting access to information, administrative assistance, and communication with the parent institution. Institutional

coordination with KPP Pratama Parepare is also relevant because the local service post operates within a broader organizational structure. However, the available documentary information does not establish the actual number of personnel, their competency levels, the adequacy of the budget, or the condition of service facilities. These aspects should therefore be treated as institutional capacity dimensions requiring further investigation. Strengthening organizational capacity is consequently an important consideration in developing a more adaptive and responsive tax service institution.

Administrative processes and service mechanisms constitute the operational foundation of public service governance. In traditional bureaucracy, service procedures are generally organized around formal requirements, administrative responsibilities, and hierarchical decision-making. These mechanisms provide consistency and legal certainty but may create difficulties when information is fragmented or administrative procedures are unnecessarily complicated. Contemporary governance requires service processes to be clearer, more integrated, and easier for taxpayers to understand. In this context, the Barru Tax Service Post can be examined through several service dimensions, including information provision, consultation procedures, administrative assistance, referral mechanisms, and coordination with the parent tax office. A service mechanism that is oriented toward users should provide clear information about service requirements, available channels, administrative steps, and the appropriate unit responsible for handling particular matters. Digital and face-to-face services should also complement each other to ensure continuity of assistance. Furthermore, coordination between the local service post and the parent institution is important when taxpayer requests exceed the authority of the local unit. These mechanisms provide an analytical basis for assessing the transformation from administrative formalism toward integrated and citizen-oriented service delivery.

Contemporary public governance recognizes that public service delivery involves relationships among government institutions, service providers, citizens, and other relevant stakeholders. In the taxation sector, taxpayers are not merely recipients of administrative services but also important participants whose understanding, compliance, and feedback influence the broader tax administration environment. The Barru Tax Service Post has the potential to strengthen taxpayer engagement through consultation, public education, information dissemination, and assistance with tax-related administrative procedures. Collaboration with local government

institutions, business associations, cooperatives, professional organizations, universities, and community groups may also support tax literacy and public awareness. Such collaboration can be developed through educational activities, consultation forums, scheduled tax clinics, and the distribution of accessible information materials. However, stakeholder engagement must remain consistent with institutional authority, confidentiality requirements, and applicable data protection regulations. Local partners may support the dissemination of general tax information but should not access confidential taxpayer information without a valid legal basis. Therefore, stakeholder participation should be understood as a potential governance mechanism that requires clear objectives, defined responsibilities, and appropriate institutional coordination.

The transformation from traditional bureaucracy toward contemporary governance is influenced by several internal and external factors. Institutional capacity, personnel competencies, technological infrastructure, regulatory frameworks, and stakeholder participation represent important supporting dimensions. Adequate institutional capacity can facilitate the implementation of administrative modernization, while competent personnel can improve the quality of consultation and taxpayer assistance. Digital infrastructure also creates opportunities for faster information access, integrated services, and more efficient administrative communication. Furthermore, clear regulations provide the legal foundation for transparency, accountability, and service standardization. Nevertheless, several potential challenges may affect the transformation process. These include dependence on the parent institution, limited operational flexibility, differences in digital literacy, technological accessibility, changing tax regulations, and possible resistance to administrative change. The complexity of integrating digital and face-to-face services may also create difficulties when information is inconsistent across different channels. These factors are identified through the conceptual analysis of the institutional context and relevant literature; they have not been established as actual problems occurring at the Barru Tax Service Post. Their presence and significance therefore require further empirical verification.

The transformation toward contemporary governance is expected to generate improvements in public service quality, institutional accountability, administrative efficiency, and taxpayer engagement. From a service perspective, clearer procedures and more accessible information may help taxpayers understand their obligations and reduce unnecessary administrative difficulties. From an institutional perspective, improved coordination, personnel

capacity, and digital integration may support more consistent and efficient service delivery. The application of transparent procedures and clear referral mechanisms may also strengthen public confidence in tax administration. Furthermore, citizen-oriented service practices can create opportunities for better communication between tax officials and taxpayers. However, the existence of an institutional service post and the availability of digital tax channels do not automatically demonstrate that these outcomes have been achieved. Indicators such as taxpayer satisfaction, waiting times, consultation resolution rates, complaint handling, and successful service completion are necessary to measure actual performance. Since this study relies on secondary documentary sources, these impacts are presented as expected outcomes of administrative reform rather than verified empirical achievements. Consequently, further research involving taxpayer surveys, operational records, and direct observations is required to establish the actual effects of administrative transformation.

The analysis indicates that the evolution of public administration reform involves more than changing organizational structures or introducing digital technologies. It requires a broader transformation in administrative procedures, institutional culture, personnel competencies, accountability mechanisms, and relationships between service providers and citizens. The traditional bureaucratic model remains important in ensuring legal certainty, regulatory compliance, and administrative consistency within tax services. However, an excessive emphasis on procedural compliance may limit responsiveness if service processes are not adequately oriented toward taxpayers' needs. New Public Management offers an important perspective through efficiency, performance measurement, and results-oriented administration, while New Public Service emphasizes citizen engagement and public interest. Contemporary governance brings these perspectives together through transparency, collaboration, institutional coordination, and integrated service delivery. In the case of the Barru Tax Service Post, the central analytical issue is how these administrative principles can be integrated within the institutional structure of the Directorate General of Taxes. The documentary evidence provides an institutional and regulatory basis for this analysis, but it does not establish the actual level of reform implementation. Accordingly, the principal research finding is the identification of the institutional dimensions and transformation requirements that need to be examined further through empirical investigation.

Based on the analysis, an integrated and outcome-oriented governance model is recommended for strengthening tax services at the Barru Tax Service Post. The first strategy involves maintaining legal certainty and administrative standardization while simplifying procedures that create unnecessary difficulties for taxpayers. The second strategy concerns strengthening personnel capacity through continuous technical training, digital literacy development, public communication skills, and service-oriented professional ethics. The third strategy involves improving digital and face-to-face service integration to ensure that taxpayers can access consistent information and appropriate assistance through different channels. The fourth strategy emphasizes transparency and accountability through accessible service information, clear referral procedures, and systematic complaint management. The fifth strategy involves strengthening collaboration with relevant local stakeholders to improve tax literacy and public awareness while maintaining the confidentiality of taxpayer information. Furthermore, institutional performance should be evaluated through indicators that combine administrative efficiency with service quality and taxpayer-oriented outcomes. These strategies are proposed as directions for institutional improvement rather than descriptions of programs already implemented at the Barru Tax Service Post. Their implementation should be adjusted to the authority of the local service unit and coordinated with KPP Pratama Parepare and the Directorate General of Taxes.

Strategic Recommendations and Performance Evaluation Indicators

The analysis of public administration reform at the Barru Tax Service Post highlights the importance of developing strategic improvement measures supported by measurable performance indicators. The proposed recommendations focus on six key areas: service standards and procedures, human resources and organizational culture, digital services and accessibility, transparency and complaint management, collaboration and public education, and outcome evaluation. These areas are intended to support the transformation from conventional bureaucratic administration toward more responsive, accountable, efficient, and citizen-oriented governance. Each improvement area requires specific strategic actions and measurable indicators to ensure that administrative reform is not limited to formal institutional changes but also contributes to meaningful improvements in service delivery. The proposed framework emphasizes the importance of monitoring administrative processes and evaluating outcomes from the perspective

of taxpayers. Therefore, performance evaluation should combine operational indicators, service quality assessments, and measures of public satisfaction and trust.

The first improvement area concerns service standards and administrative procedures**.** Strategic actions should include mapping the taxpayer journey, simplifying service procedures, and providing clear information regarding service requirements, administrative steps, and referral mechanisms. These measures are expected to reduce unnecessary procedural complexity and improve the accessibility of tax consultation services. Relevant performance indicators include average waiting time, the percentage of inquiries resolved during the first contact, and the frequency of repeat visits caused by incomplete or unclear information. The second area concerns human resources and organizational culture, which requires continuous technical training, communication skills development, service ethics, digital literacy, and regular coaching for personnel. The corresponding indicators include personnel knowledge and competency assessments, the frequency of incorrect information, and taxpayer evaluations of staff courtesy and clarity of communication. These measures are important for ensuring that administrative modernization is accompanied by improvements in employee professionalism and service-oriented behavior.

The third improvement area focuses on digital services and accessibility. Strategic actions include synchronizing information across service channels, providing digital assistance for taxpayers who experience difficulties, and maintaining face-to-face service options for users who require direct consultation. The proposed indicators include successful access to digital services, transaction failure rates, the number of users receiving assistance, and the extent of disparities in service accessibility. The fourth area concerns transparency and complaint management**,** which requires the publication of service standards, systematic recording of complaints, and timely follow-up mechanisms. Its performance indicators include the percentage of complaints resolved, average complaint resolution time, and complainant satisfaction. These measures are expected to strengthen institutional accountability and ensure that taxpayers have access to clear information and appropriate channels for expressing concerns regarding service delivery.

The fifth improvement area involves collaboration and public education through consultation clinics, joint socialization activities with relevant stakeholders, and the distribution of

validated educational materials. Potential performance indicators include the number of participants reached, changes in participants' understanding of tax-related information, and the quality of referrals provided to taxpayers. The sixth area concerns outcome evaluation, which should be conducted through brief taxpayer satisfaction surveys, trend analysis of service records, and regular institutional improvement meetings. Evaluation indicators include taxpayer satisfaction, improvements in taxpayer understanding, reductions in administrative errors and unnecessary repeat visits, and increased public trust. These indicators provide a basis for assessing whether administrative reform generates meaningful improvements beyond procedural compliance. However, because this study relies on secondary documentary sources, the indicators are proposed for future institutional monitoring and have not been measured as actual performance outcomes at the Barru Tax Service Post.

Table 1 Strategic Recommendations and Performance Evaluation Indicators for the Barru Tax Service Post

Improvement areas	Strategic actions	Examples of outcome/performance indicators
Service standards and procedures	Map the taxpayer journey, simplify administrative procedures, and publish service requirements and referral mechanisms.	Average waiting time; first-contact resolution rate; repeat visits caused by incomplete information.
Human resources and organizational culture	Provide technical training, communication skills development, service ethics, digital literacy, and regular coaching.	Personnel competency assessment scores; frequency of incorrect information; taxpayer assessments of courtesy and communication clarity.
Digital services and accessibility	Synchronize information across service channels, provide digital assistance, and maintain face-to-face service options.	Successful digital access; transaction failure rates; number of users assisted; service accessibility gaps.
Transparency and complaint management	Publish service standards, systematically record complaints, and ensure appropriate follow-up.	Percentage of complaints resolved; complaint resolution time; complainant satisfaction.

Collaboration and public education	Organize consultation clinics and joint public education activities with relevant partners using validated educational materials.	Number of participants reached; improvements in public understanding; quality of service referrals.
Outcome evaluation	Conduct brief surveys, analyze service trends, and organize regular institutional improvement meetings.	Taxpayer satisfaction; taxpayer understanding; reductions in errors and repeat visits; public trust.

Source: *Developed by the authors based on the conceptual analysis of public administration reform and the institutional context of the Barru Tax Service Post.*

Analytical implication: The proposed indicators connect administrative reform with measurable service outcomes. They can help the institution move beyond evaluating success solely through procedural compliance toward assessing service efficiency, accessibility, accountability, taxpayer understanding, and public trust. All indicators should be measured using actual service records and taxpayer feedback before conclusions about institutional performance are drawn.

- Discussion

The findings of this study indicate that the evolution of public administration reform at the Barru Tax Service Post should be understood as an institutional transformation from traditional bureaucratic administration toward more adaptive and citizen-oriented governance. Traditional bureaucracy remains important because tax administration requires legal certainty, standardized procedures, hierarchical accountability, and compliance with applicable regulations. However, administrative effectiveness cannot be measured solely by the extent to which employees follow formal procedures; it must also consider the quality of services received by taxpayers. This condition highlights the importance of balancing administrative control with institutional flexibility, responsiveness, and service innovation. Lindquist (2022) argues that traditional public administration, New Public Management, Public Value Management, and New Public Governance do not necessarily replace one another completely but may coexist within public institutions. This perspective is relevant to the Barru Tax Service Post because administrative modernization should not eliminate the importance of bureaucratic accountability but rather integrate it with efficiency,

transparency, and improved service accessibility. Therefore, the transformation of tax administration requires institutional changes that maintain regulatory compliance while strengthening the capacity to respond to taxpayers' needs.

Furthermore, the transformation toward contemporary governance requires a shift from institution-centered administration to collaborative and citizen-oriented public service delivery. The institutional position of the Barru Tax Service Post under KPP Pratama Parepare demonstrates the importance of organizational coordination and clearly defined administrative responsibilities in providing local tax consultation services. Nevertheless, contemporary governance requires more than formal coordination because effective public services also depend on communication, stakeholder engagement, accessibility, and responsiveness. Osborne (2006) emphasizes that New Public Governance places interorganizational relationships, networks, and collaboration at the center of public service delivery. In this context, collaboration with local government institutions, business associations, universities, cooperatives, and community organizations can potentially strengthen tax education and public awareness. Similarly, digitalization should be integrated with direct consultation services to ensure that taxpayers who experience technological difficulties continue to receive appropriate assistance. The proposed integration of digital and face-to-face services reflects the importance of designing public services around users' needs rather than merely following institutional boundaries. Consequently, contemporary governance at the Barru Tax Service Post should emphasize institutional collaboration, accessible information, and meaningful taxpayer participation.

The third important discussion concerns the need to connect administrative reform with measurable service outcomes and continuous institutional improvement. The proposed strategic framework identifies six improvement areas: service standards and procedures, human resource development, digital accessibility, transparency and complaint management, stakeholder collaboration, and outcome evaluation. These areas indicate that administrative modernization requires simultaneous improvements in institutional capacity, service processes, technological infrastructure, and organizational culture. Dunleavy et al. (2006) explain that Digital-Era Governance emphasizes reintegration, needs-based holism, and digitalization as important directions for transforming public administration. Accordingly, the Barru Tax Service Post should consider indicators such as waiting time, first-contact resolution, taxpayer understanding,

complaint resolution, digital service accessibility, and taxpayer satisfaction when evaluating service improvements. However, these indicators represent proposed evaluation measures rather than actual achievements established by the present documentary study. The main implication is that public administration reform should move beyond administrative compliance and focus on demonstrable improvements in service quality, accountability, and public trust. Future empirical research involving tax officers, taxpayers, direct observations, and operational service records is therefore necessary to evaluate the actual implementation and effectiveness of contemporary governance at the Barru Tax Service Post.

D.CONCLUSION AND RECOMMENDATIONS

- Conclusion

This study concludes that the evolution of public administration reform at the Barru Tax Service Post reflects the importance of transforming traditional bureaucratic administration toward contemporary governance. Traditional bureaucratic principles, including hierarchical authority, procedural standardization, administrative discipline, and regulatory compliance, remain essential for maintaining legal certainty and accountability in tax administration. However, these principles need to be complemented by more responsive, transparent, efficient, and citizen-oriented service approaches. The analysis highlights that administrative transformation requires improvements in institutional capacity, human resource competencies, service procedures, digital integration, stakeholder collaboration, and accountability mechanisms. Therefore, contemporary governance should not be understood as replacing bureaucracy entirely but as integrating its essential administrative functions with innovation, flexibility, and a stronger orientation toward taxpayers' needs.

Furthermore, this study identifies the importance of developing an integrated, inclusive, and outcome-oriented governance model for strengthening tax services. The proposed strategic framework emphasizes six improvement areas: service standards and procedures, human resources and organizational culture, digital services and accessibility, transparency and complaint management, stakeholder collaboration, and outcome evaluation. These dimensions provide a conceptual foundation for improving institutional effectiveness and strengthening public trust.

Nevertheless, because this research is based on documentary analysis, it does not establish the actual level of administrative reform implementation or measure the operational performance of the Barru Tax Service Post. The findings therefore provide an analytical framework and institutional development direction that requires further validation through empirical investigation.

- Recommendations

The Barru Tax Service Post, in coordination with KPP Pratama Parepare, is encouraged to strengthen administrative reform through simplified service procedures, continuous personnel development, integrated digital and face-to-face services, transparent service standards, and systematic complaint management. Collaboration with local government institutions, universities, business associations, and community organizations should also be developed to improve taxpayer education and public awareness. Furthermore, institutional performance evaluation should incorporate measurable indicators, including waiting time, first-contact resolution, taxpayer understanding, complaint resolution rates, digital accessibility, taxpayer satisfaction, and public trust. Future researchers are encouraged to conduct field-based studies involving tax officers and taxpayers, supported by interviews, direct observations, surveys, and operational service records, to assess the actual implementation and effectiveness of contemporary governance at the Barru Tax Service Post.

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