

Navigating Bureaucratic Changes: A New Public Service Perspective on Tourism and Culture Governance in Malang Regency, Indonesia

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Article Info

Article History;

Received:

2024-05-18

Revised:

2024-10-01

Accepted:

2025-01-13

Abstract: Bureaucratic reform in Indonesia has been a key agenda since the early 21st century, focusing on enhancing efficiency, transparency, and accountability in government management. This study aims to delve into and analyse the bureaucratic reform process at the Tourism and Culture Office (TCO) of Malang Regency using the New Public Service (NPS) framework. Employing descriptive qualitative research methods, the study examines the internal and external factors influencing the effectiveness of bureaucratic reform in the agency. Data were gathered through in-depth interviews, observations, and documentation studies, with triangulation data analysis techniques ensuring the validity and reliability of the findings. The results indicate that TCO Malang Regency has successfully implemented seven NPS principles: serving citizens, prioritising the public interest, valuing citizenship over entrepreneurship, thinking strategically and acting democratically, recognising the complexity of accountability, serving rather than directing, and valuing people over productivity. Programs such as Data Request or Interview, Malang Creative Hub, and Land and Building Tax incentives for cultural heritage preservation exemplify the application of these principles. Consequently, this research significantly contributes to the understanding and development of more modern, effective, and responsive public service practices in response to community needs in Indonesia, particularly in Malang Regency.

Keywords: *Bureaucratic reform; New public service; Public service quality improvement*

DOI: <https://doi.org/10.18196/jgpp.v12i1.22391>



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INTRODUCTION

Bureaucratic reform in Indonesia has been an important agenda since the beginning of the 21st century, aiming to improve efficiency, transparency, and accountability in government management (Koskimies & Kinder, 2024; Murliasari et al., 2023; Sawir et al., 2023). The main objective is to reduce bureaucratic red tape and ease public access to government services. On a national scale, this reform involves a structural overhaul, improvement of human resource management systems, and the application of information technology to modernise public administration (Asriadi & Mutiarin, 2023; Prasetyo & Saefudin, 2023). The programme also aims to strengthen quality public services that directly impact people's lives (Garg & Dhar, 2017; Govender, 2017). In the local context, the Malang Regency Tourism and Culture Office (TCO) has

tried to take concrete steps to implement this bureaucratic reform. Malang Regency, known for its creativity and tourism wealth, has made this office one of the spearheads in institutional transformation (Afifuddin et al., 2023; Da Silva Junior et al., 2024). The reforms in Malang Regency involved restructuring the organisation to make it leaner and more functional, focusing on improving service effectiveness. These changes included integrating several work units to eliminate overlapping functions and speed up decision-making processes (Johnston, 2024).

The measures strengthened institutional capacity and increased public engagement and satisfaction (Afifuddin et al., 2023; Setiawan et al., 2024). By prioritising transparency and responsiveness, TCO Malang Regency seeks to support the sustainable growth of the culture and tourism sector. This initiative is expected to increase the attractiveness of Malang Regency as a tourist and cultural destination, strengthen cultural identity, and ultimately support local economic growth (Anwar et al., 2023; Karunia et al., 2024). Simplifying procedures and improving operational efficiency are expected to bring about far-reaching positive changes, from improving services to the community to strengthening the city's competitiveness in the national and international arena.

This research was initiated due to critical issues related to bureaucratic efficiency that are still an obstacle in governance (Beszter et al., 2015; Pitt et al., 2019), especially in the TCO Malang Regency. Despite various reform efforts, various obstacles in daily operations still affect the quality of public services. These issues include convoluted administrative procedures, redundancy of tasks among work units, and more transparency in decision-making processes (Murliasari et al., 2023; Suzuki & Hur, 2020). The inability to effectively address these issues can hinder the progress of the culture and tourism sector, which is vital to local economic growth. In addition, there is an urgent need to improve the quality of public services provided to the community. TCO Malang Regency is responsible for managing cultural and tourism assets that are important from an economic perspective and to preserve cultural identity. The public requires better and faster access to these services, which enables wider participation and increases user satisfaction. However, there needs to be more adequate human resource management and technological infrastructure to achieve the effectiveness of such services (Fuel, 2024; Ndevu, 2019; Zeng et al., 2023).

In previous research on bureaucratic reform in Indonesia, several studies have contributed to understanding the challenges and outcomes of reform efforts. A study by Afifuddin et al. (2023) explored the impact of bureaucratic reform on improving the quality of public services in the hybrid government sector, identifying factors such as political support, institutional capacity, and community involvement as key determinants of reform policy success. Furthermore, Murliasari et al. (2023) showed that effective bureaucratic reform requires structural and institutional changes and the transformation of human resources and organisational culture that supports innovation and sustainability. Another study by Mulianingsih et al. (2022) highlighted the important role of technology in facilitating bureaucratic reform, particularly through digitising administrative processes that improve efficiency and minimise corrupt practices. This research demonstrates how technological innovation can be a powerful tool in overhauling unwieldy and rigid bureaucratic systems. On the other hand, Sawir et al. (2023) evaluated the effect of bureaucratic reform on improving accountability and transparency in the public sector, finding that consistent and measurable efforts in applying the principles of good governance are key to achieving the desired results. In addition, several international studies have also addressed more modern NPS themes (Johnston, 2023; Motloun & Hofisi, 2023; Thompson & Rivera, 2024; Vinarski-Peretz & Kidron, 2024).

The overall findings of these studies suggest that, while bureaucratic reform has shown some progress, there is still significant room for improvement, particularly in the integration between technological innovation, change management, and stakeholder engagement, especially in the Indonesian context. These studies support a more holistic and adaptive approach to implementing bureaucratic reforms to address evolving dynamics and challenges. One of them is implementing the concept of New Public Service (NPS) in government agencies in public services as the spirit of bureaucratic reform that is still ongoing, especially in the Malang Regency TCO agency, which previous researchers have yet to study. This is also supported by the policy of the Malang Regency Government with the Decree of the Regent of Malang Number. 188.45/660/KEP/35.07.013/2023 concerning changes to the Medium Term of Malang Regency 2021-2026. Thus, implementing NPS

is a significant novelty in this article that previous studies have yet to discuss. This study applies the NPS as a transformative framework for bureaucratic reform, specifically in the context of Malang District. While significant progress has been made in aligning governance with public needs and values, addressing technology and resource gaps remains critical to achieving inclusive and effective reform. This analysis helps contextualise and theoretically substantiate the role of NPS in advancing public service innovation, highlighting its adaptability and relevance in various administrative settings.

Bureaucratic reform at the Tourism and Culture Office of Malang Regency aims to improve the efficiency, transparency, and quality of public services, particularly in the tourism and culture sector. The policy supports the development of tourism and local culture and strengthens governance in this sector. The bureaucratic reform undertaken by the Tourism and Culture Office of Malang Regency, using the New Public Service (NPS) approach, aims to enhance public service quality and modernise governmental operations. This study investigates the internal and external factors influencing the success of these reforms. Key issues include policy changes, bureaucratic barriers, and public expectations, which are critical to understanding the reform process. Analysing these factors is expected to provide a comprehensive understanding of the effectiveness of bureaucratic reforms and generate actionable recommendations to support the Tourism and Culture Office in improving public service delivery.

This research examines and evaluates the bureaucratic reform process within the Tourism and Culture Office of Malang Regency through the NPS framework. By integrating bureaucratic reform with NPS principles, this study aims to contribute significantly to developing public services, ensuring they are modern, efficient, and responsive to the dynamic needs of Indonesian society, particularly in Malang Regency.

RESEARCH METHOD

In this study, researchers employed qualitative methods to gain a detailed and descriptive understanding of bureaucratic reform within the Tourism and Culture Office of Malang Regency. Creswell defines qualitative research as exploring and understanding social or humanitarian issues, which is essential for capturing the complex dynamics of the reforms (Denzin & Lincoln, 2018). The descriptive qualitative approach was chosen for its ability to detail the facts and circumstances of real-time problems (Creswell & Creswell, 2018).

Data collection included interviews, observations, and documentation studies. Key informants such as agency heads and employees were interviewed to gather insights on structural changes and adaptation. Observations directly understood work dynamics, while documentation studies reviewed relevant policies and reports. Purposive sampling ensured that informants had relevant experience with the reforms.

The analysis process involved data reduction, presentation, and conclusion drawing, following Miles et al. (Miles et al., 2014). Triangulation was used to ensure the validity and reliability of the findings. In this research, triangulation was used to combine various data sources, methods, and perspectives. Data was collected through interviews with agency heads and staff, direct observation of operational dynamics, and analysis of policy documents such as the Malang Regent Decree. This method provides a comprehensive picture of the implementation of bureaucratic reform. With this approach, the research was able to identify reform success factors as well as barriers, such as the digital divide and limited resources, which supported the proposal of concrete and relevant solutions.

RESULTS AND DISCUSSION

In implementing the NPS concept, according to Denhardt & Denhardt (2000) and Bandura (2001), seven main principles are used to innovate and improve public services in the Tourism and Culture Office (TCO) Malang Regency. First, serving citizens rather than customers, which emphasises that public services should prioritise collective needs over individual interests—second, serving citizens rather than controlling, where the government acts as a facilitator in meeting public needs by encouraging participation and listening to input from the community. Third, public services should be orientated towards the interests of the community by encouraging the active participation of citizens in the decision-making process. Fourth, the principle of strategic

thinking, acting democratically, leads to an approach that considers both long-term strategy and fairness and participation in the democratic process. Fifth, public value is created through cooperation between entities, which supports collaboration between the public, private, and non-profit sectors to build innovative and effective solutions. Sixth, it is accountable to society regarding substance and procedure, emphasising the importance of transparency and accountability in public service delivery. Finally, value is derived from the capacity of citizens and communities, recognising that citizens' collective strength and capacity is a key asset in meeting public needs. Applying these seven NPS principles not only improves the quality of service delivery but also strengthens the foundations of democracy and enhances civic engagement in governance.

The Malang Regency Tourism and Culture Office (TCO) is governed by Malang Regent Regulation No. 28 of 2022, which defines the office's position, organisational structure, duties, functions, and work procedures. The TCO of Malang Regency assists the Regent in running the government in the tourism and culture sector. In carrying out this task, the office formulates policies in tourism and culture and related aspects, as well as implementation, supervision, control, guidance, and public services. TCO also carries out other functions given by the Regent relating to the tourism and culture sector. This supports one of Malang Regency's Missions, namely 'Realising Public Service Innovation' and 'Expanding the Utilisation of Tourism and Cultural Arts'. This research was conducted to assess the effectiveness of the new bureaucratic flow in the Tourism and Culture Office of Malang Regency based on the New Public Service (NPS) principles. The researchers applied these principles to the programs run by the agency, assuming that the programs reflected the bureaucratic flow in the agency. Further details are presented in Figure 1 below.



Figure 1. New Public Service (NPS) at the Malang Regency Tourism and Culture Officer

Source: Processed from research results

Based on Figure 1, this study produced findings that are described as follows:

Serving Citizens, Not Customers

The "Serving Citizens, Not Customers" principle asserts that citizens, unlike mere consumers of government services, possess inherent rights and responsibilities within the political community. This perspective necessitates that public services not only meet the practical needs of citizens but also honour their values, needs, and preferences. According to Denhardt and Denhardt (2000), effective public service requires fostering constructive dialogue and consultation, ensuring that the voices of the citizenry are heard and considered in the policymaking process. This approach shifts the focus from a transactional service model to a more relational one, aiming to build trust and engagement between the government and its citizens.

In the TCO, this principle is operationalised through the Data or Interview Request Programme related to the Culture, Tourism, and Creative Economy sectors. This programme is accessible online via the official platform (<https://disparbud.malangkab.go.id/>) and aims to provide efficient and prompt access to relevant information for the community. By utilising this

platform, TCO ensures that the community has a straightforward and reliable means of obtaining necessary information, reflecting a commitment to transparency and accessibility. The programme is designed to streamline the information dissemination process, reducing bureaucratic hurdles and making it easier for citizens to engage with the office. With this platform, TCO demonstrates its commitment to transparency and openness, making it easy for citizens to interact without complicated bureaucracy and reflecting inclusive and responsive public services.

Research indicates that public participation in service processes significantly enhances service quality and strengthens public trust in government. Studies by Bandura (2001) and Barrutia & Echebarria (2019) highlight that when citizens are actively involved in the processes that affect them, the outcomes are generally more favourable, and trust in governmental institutions is bolstered. This programme treats data requesters as service users and legitimate information owners. TCO, in turn, acts as a responsible service provider, ensuring that the information shared is accurate, timely, and relevant. This respectful and inclusive approach acknowledges citizens' diverse needs and preferences, integrating various community perspectives on culture, tourism, and the creative economy in Malang Regency.

The initiative reflects TCO's commitment to integrating communities into decision-making processes. Through structured dialogue and consultation, citizen involvement in the programme aids in developing policies aligned with community needs and aspirations, adhering to the principles of New Public Service (Anderson et al., 2014; Vinarski-Peretz & Kidron, 2024). This method of policy formulation is participatory and inclusive, ensuring that the policies are effective and reflective of the community's desires and expectations. Consequently, the programme enhances public service efficiency and fortifies government-citizen relationships. This strengthened relationship stimulates increased public participation and trust in government, creating a more engaged and informed citizenry (Asmarany et al., 2024; Yulianti & Fitriansyah, 2024).

Thus, TCO Malang Regency has successfully implemented the "Serving Citizens, Not Customers" principle. By demonstrating a commitment to the New Public Service and fostering deeper community participation in public decision-making, TCO showcases a responsive, inclusive, and effective governance model (Afifuddin et al., 2023). This approach ensures that public services are delivered efficiently and aligned with the community's values and needs, ultimately leading to a more harmonious and cooperative relationship between the government and its citizens.

Seek the Public Interest

The principle of "Serving Citizens, Not Customers" asserts that public services should prioritise the collective welfare of society rather than merely catering to the interests of specific groups or individuals. This perspective requires governments and bureaucracies to function as facilitators, mediators, and advocates representing the public interest, engaging various stakeholders in decision-making (Bandura, 2001; Denhardt & Denhardt, 2000). Such an approach shifts the focus from a transactional service model to a relational one, emphasising the importance of building trust and fostering meaningful dialogue between the government and its citizens. This principle mandates that public services recognise and respect the community's values, needs, and preferences, facilitating constructive consultation to ensure that policies and services reflect the collective interests of society.

In Malang Regency, the TCO implements this principle through the Malang Creative Hub initiative. This initiative aims to develop the region's creative economy ecosystem by providing essential resources and support to creative industry participants. TCO is a facilitator who offers co-working spaces, training, mentoring, and funding access, enabling creative professionals to thrive. As a mediator, TCO encourages collaboration among industry players, academics, communities, and government entities to create job opportunities and enhance the competitiveness of the creative economy. Furthermore, as an advocate, TCO promotes Malang's creative economy to attract investment and provides access to local and international promotional events. The Malang Creative Hub strategically applies the "Seek the Public Interest First" principle by focusing on long-term benefits for the entire community, ensuring that the creative economy grows to serve the broader public interest.

The comprehensive approach taken by TCO Malang Regency through the Malang Creative Hub reflects its commitment to the New Public Service concept. By facilitating a supportive

environment for the creative economy, TCO ensures that the ecosystem benefits the entire community, not just select groups. This initiative exemplifies TCO's role as a facilitator, mediator, and advocate for community interests. By fostering collaboration among stakeholders, aligning industry needs with government policies, and promoting the creative economy's potential, TCO effectively prioritises the public interest. The Malang Creative Hub demonstrates how public services can be designed to enhance community welfare, reflecting the principles of the New Public Service.

Research supports the effectiveness of such stakeholder engagement in enhancing decision-making processes and increasing government accountability and transparency. Studies by Johnston (2023) indicate that involving stakeholders in decision-making enriches outcomes and builds trust in government institutions. In Malang Regency, TCO has successfully engaged creative industry participants, academics, communities, and investors on a collaborative platform that supports innovation and economic growth. The Malang Creative Hub is a practical application of the New Public Service approach, showcasing how government can act as a facilitator that supports communities in identifying and achieving their common goals (Denhardt & Denhardt, 2000). By providing adequate facilities and resources, TCO has developed an ecosystem that enables creative industry players to innovate and significantly contribute to the local economy. This aligns with Asriadi & Mutiarin's (2023) view that the success of cross-sector collaboration relies heavily on the government's ability to act as an effective and fair liaison. TCO's initiatives demonstrate a commitment to these principles, fostering a more engaged and prosperous community.

Valuing Citizenship over Entrepreneurship

This principle illustrates that public services should encourage citizens to be actively involved in public affairs rather than being passive consumers who only focus on service efficiency and quality. Public services should aim to strengthen citizens' capacity, competence, and commitment to the development of their communities (Bandura, 2001; Barrutia & Echebarria, 2019). The principle of "Valuing Citizenship over Entrepreneurship" emphasises the importance of active citizen participation in public affairs, highlighting the role of citizens as co-creators in the public service process.

The TCO implements this principle through its Intellectual Property Rights (HAKI) Registration programme, which supports creative industry players in registering their intellectual works. This programme aims to raise awareness about the importance of intellectual property rights (IPR) protection and encourage active participation in copyright protection. TCO provides comprehensive assistance to creative industry players, guiding them through the registration process and issuing HAKI certificates. This support ensures that creative individuals and groups are aware of their rights and empowered to safeguard their intellectual property. By doing so, the programme is geared towards developing the capacity and competence of citizens, encouraging them to actively participate in safeguarding copyright as a civic duty.

Through the HAKI Registration programme, TCO effectively cultivates a culture of active citizenship. The initiative underscores the importance of intellectual property protection in fostering innovation and creativity within the community. By supporting creative industry players in protecting their works, TCO ensures that these individuals can fully benefit from their creations, thus motivating them to continue contributing to the cultural and economic development of Malang Regency. This approach aligns with the broader goal of enhancing civic engagement and participation, as it empowers citizens to take an active role in the legal and economic aspects of their creative endeavours.

From the review, it can be concluded that the TCO of Malang Regency has successfully implemented the "Valuing Citizenship over Entrepreneurship" principle of the New Public Service concept through the Intellectual Property Rights (IPR/HAKI) Registration programme. The programme provides IPR registration services to creative industry players, raises awareness about the importance of IPR protection, and encourages active participation in safeguarding intellectual property rights. TCO fully supports industry players, ensuring they complete the registration process and obtain IPR certificates. This initiative has successfully increased the capacity and competence of citizens in contributing to the IPR protection system in Malang Regency, placing them as active participants in public affairs rather than just passive recipients of services.

Therefore, the TCO of Malang Regency has effectively implemented the principle of "Valuing Citizenship over Entrepreneurship." This approach is consistent with research showing that empowering citizens through active participation can improve the quality of public services and foster innovation within the public sector (Motloun & Hofisi, 2023; Vinarski-Peretz & Kidron, 2024). Furthermore, this programme reflects TCO's commitment to shaping a more empowered and competent society. According to Denhardt and Denhardt (2000), effective public services should be oriented towards increasing the capacity of citizens, ensuring that they are equipped to contribute meaningfully to their communities. By focusing on capacity-building and active participation, TCO Malang Regency has provided efficient and high-quality services and galvanised citizens' active participation and commitment to protecting intellectual property rights.

Think Strategically, Act Democratically

This principle requires that public services combine visionary, innovative, and anticipatory strategic thinking with democratic practices that are transparent, accountable, and inclusive. Public services should focus on forming a shared vision, setting goals and objectives, allocating resources, implementing programmes, and evaluating results by actively involving citizens and other stakeholders (Denhardt & Denhardt, 2000). In the context of "Think Strategically, Act Democratically," public administrations are encouraged to envision future possibilities and ensure that these visions are crafted and refined through democratic engagement and consultation. This combination of strategic foresight and democratic inclusivity ensures that public services are both forward-looking and grounded in the needs and aspirations of the community.

By adhering to this principle, the TCO has developed productive collaborations with various stakeholders, including the private sector, arts and cultural communities, and educational institutions. These collaborations are instrumental in creating a robust and dynamic tourism ecosystem. The partnerships with educational institutions like Airlangga University and Malang State University have been particularly impactful in developing training and education programmes for local tourism industry players. These initiatives encompass a range of activities, including cultural and tourism development, internship programmes, the building of a creative economy ecosystem, and activities related to the Tri Dharma of Higher Education, which emphasises education, research, and community service. TCO has enhanced Malang's appeal as a tourist destination through these synergies and strengthened local community participation in supporting and preserving cultural heritage.

Support from the private sector has been equally significant. Collaborative efforts have resulted in joint investments, promotions, and the organisation of various cultural arts events, all of which have contributed to the vibrancy and attractiveness of Malang's tourism sector. By bringing together resources and expertise from diverse sectors, TCO has been able to set strategic goals, allocate necessary resources, and implement and evaluate various programmes effectively (Garg & Dhar, 2017; Govender, 2017). This comprehensive approach has ensured that the community and stakeholders are actively involved in every step of the process, fostering a sense of ownership and commitment to the shared vision of an inclusive and sustainable tourism ecosystem in Malang.

TCO Malang Regency has applied visionary, innovative, and anticipatory strategic thinking in its working partnerships. It has visualised an inclusive and sustainable long-term tourism ecosystem for Malang Regency. Innovatively, TCO has engaged external entities such as the private sector and cultural arts community in its collaborative programmes. By doing so, TCO has proactively anticipated future challenges, such as competition with other tourism destinations, ensuring that Malang remains a competitive and attractive option for tourists (Prasetyo & Saefudin, 2023). This proactive stance has allowed the agency to stay ahead of trends and potential obstacles, ensuring that Malang's tourism ecosystem is robust and adaptable to changing circumstances.

Involving the private sector, arts and cultural communities, and educational institutions has significantly increased Malang's tourism attractiveness. Joint investment and promotion efforts and the organisation of various cultural arts events have created a vibrant and dynamic tourism landscape. These collaborations have enhanced the region's appeal and fostered a deeper sense of community and shared purpose among stakeholders. By leveraging the strengths and resources of various partners, TCO has implemented innovative solutions and strategies that might have yet to be possible through solitary efforts.

In the context of the New Public Service principle of "Think Strategically, Act Democratically," this cooperation demonstrates the application of strategic thinking in tourism policy planning and implementation. TCO does not only focus on economic aspects but also prioritises democratic values by involving the community in decision-making. This approach ensures that the policies and programmes developed reflect the community's needs and aspirations, resulting in more effective and sustainable outcomes. By embracing a democratic approach to strategic planning, TCO has ensured that its tourism policies are inclusive and considerate of the interests of all elements of society (Motloun & Hofisi, 2023; Vinarski-Peretz & Kidron, 2024).

Therefore, the principle of "Think Strategically, Act Democratically" is realised in the Malang Regency Tourism and Culture Office's efforts to formulate and implement sustainable tourism policies with positive impacts for all communities in the Malang Regency. Relevant research shows that the involvement of various stakeholders in the decision-making process increases the legitimacy and sustainability of public policies (Johnston, 2023). TCO's efforts exemplify this research, showcasing how strategic foresight combined with democratic inclusivity can lead to robust, effective, and sustainable public service initiatives. TCO has enhanced the tourism sector through these efforts and fostered a stronger, more engaged, and cohesive community.

Recognise that Accountability is Not Simple

In public service, broad accountability that extends beyond hierarchical aspects is crucial. Denhardt and Denhardt (2000) emphasise that public services must be accountable not only to direct superiors but also to citizens, legislative bodies, the media, and civil society organisations. This multifaceted approach to accountability ensures that public service programs comply with regulations and align with the community's expectations and needs. In Malang Regency, the TCO embodies this principle through its arts environment legalisation program. This program implements an accountability system involving various stakeholders, ensuring comprehensive oversight and inclusivity in public service delivery.

The arts environment legalisation program in Malang Regency is a prime example of how accountability can be operationalised in a public service context. The program's primary objective is administrative compliance and the protection and development of the art environment. This dual focus ensures that the program adheres to good governance principles, emphasising participation, transparency, and responsiveness (Motloun & Hofisi, 2023). By integrating these principles, TCO ensures that the program effectively achieves its goals and is trusted and supported by the community it serves. Committing to transparency means that all actions and decisions are open to public scrutiny, fostering a culture of trust and accountability.

Moreover, this program's comprehensive and multidimensional accountability framework underscores the importance of involving various stakeholders in decision-making and implementation. This inclusive approach recognises that different stakeholders bring diverse perspectives and expertise, which can enhance the program's effectiveness and legitimacy. For instance, involving civil society organisations and community groups in the legalisation process of the art environment helps ensure that the program addresses the real needs and concerns of the community. It also promotes a sense of ownership and responsibility among stakeholders, which is crucial for the program's sustainability (Nuraedah & Saefudin, 2024).

Including various stakeholders also ensures that the program adheres to high ethical standards. By engaging a broad spectrum of participants, TCO can ensure that decisions are made transparently and ethically, with accountability mechanisms to address potential issues. This approach exemplifies the New Public Service perspective, which acknowledges that accountability in public service should be complex and inclusive (Murliasari et al., 2023; Suzuki & Hur, 2020). Rather than being a top-down mandate, accountability becomes a shared responsibility, involving a wide range of actors in ensuring that public services are delivered effectively and ethically.

The art environment legalisation program involves multiple steps where stakeholders' input is solicited and valued. An example of a policy that came out of this process is the regulation on the preservation of local cultural arts, where the arts community provided input regarding the protection and development of local culture. During the planning stage, community members and organisations are invited to provide feedback on proposed regulations and initiatives. This feedback is accommodated in the final plan, ensuring the policy is responsive to the needs of the local arts community and society. At the implementation stage, regular updates are provided to

stakeholders, and their feedback is continuously sought to make necessary adjustments. This iterative process maintains high engagement and accountability, ensuring the programme remains aligned with community goals and expectations.

Furthermore, TCO's approach to accountability in the art environment legalisation program includes robust mechanisms for monitoring and evaluation. Regular audits and reviews assess the program's effectiveness and compliance with established standards. These internal evaluations involve external parties, including independent auditors and civil society organisations. This external oversight adds a layer of accountability, helping to ensure that the program maintains its integrity and continues to meet its objectives (Ndevu, 2019; Zeng et al., 2023).

Serve Rather than Steer

This principle suggests that public services should act as facilitators for communities, not controllers. Public services should encourage, support, and assist citizens and community organisations in addressing public challenges rather than taking over or dictating solutions (Denhardt & Denhardt, 2000). The essence of this approach is to empower communities, giving them the tools and support they need to tackle issues autonomously while still providing guidance and resources as needed. This method fosters a sense of ownership and responsibility among citizens. It enhances the effectiveness and sustainability of public initiatives by ensuring they are rooted in the community's needs and capabilities.

The Malang Regency Government, through the TCO, exemplifies this principle by implementing a Land and Building Tax (PBB) reduction programme aimed at supporting the owners or managers of cultural heritage sites in their preservation efforts. This initiative is a clear demonstration of TCO's dedication to the preservation of Malang's cultural heritage. By providing fiscal incentives and facilitating access to resources, TCO commits to supporting the custodians of cultural heritage sites and collaborating with them to maintain and protect local cultural identity and heritage. The programme offers more than just financial relief; it creates an enabling environment for preserving cultural heritage, which is vital for the city's sustainable development. By ensuring that local culture's historical and aesthetic values are preserved for future generations, the PBB incentive programme transcends traditional tax policy, emerging as a proactive service initiative that actively supports heritage preservation.

The PBB reduction program for cultural heritage by TCO Malang Regency is a tangible manifestation of the "Serve Rather than Steer" principle. This approach underscores the idea that public services should proactively meet the needs of their constituents in a supportive and non-dominating manner. By offering tax incentives, TCO effectively positions itself as a partner rather than an authoritarian entity, helping to preserve Malang's rich cultural heritage. This principle is evident in TCO's efforts to provide concrete benefits and facilitate the maintenance and preservation of cultural heritage sites, ensuring their historical significance and value are retained.

In addition to financial incentives, TCO's role extends to providing guidance and resources necessary for effective heritage preservation. This includes offering technical assistance, connecting site owners with conservation experts, and organising workshops and training sessions on best practices in heritage preservation. By doing so, TCO ensures that site owners and managers are well-equipped to carry out preservation activities effectively, thereby enhancing the overall impact of the PBB reduction program. Moreover, the PBB reduction programme illustrates how public services can effectively implement the "Serve Rather than Steer" philosophy (Beszter et al., 2015; Pitt et al., 2019). TCO fosters a collaborative relationship with cultural heritage site owners and managers by focusing on facilitation and support rather than control. This collaborative approach ensures that the needs and perspectives of those directly involved in heritage preservation are considered and addressed. It also encourages community involvement and commitment to cultural preservation, further strengthening the programme's effectiveness and sustainability.

Therefore, the PBB incentive programme is more than just a tax policy; it is a comprehensive service initiative that actively supports owners or managers in their heritage preservation efforts. This initiative aligns with the broader goals of sustainable urban development, recognising that preserving cultural heritage is essential for maintaining Malang's unique identity and historical continuity. By providing fiscal incentives and creating supportive frameworks, TCO ensures that cultural heritage sites are preserved and celebrated, contributing to the community's overall well-being and cultural richness (Asriadi & Mutiarin, 2023; Bichard, 2024; Johnston, 2024).

Value People, Not Just Productivity

This principle asserts that public services should respect humanity in both the delivery and reception of services. Public services should recognise and respect citizens' dignity, rights, and freedoms while considering society's diversity, pluralism, and multiculturalism. This approach emphasises the importance of treating every individual with respect and acknowledging their intrinsic value, regardless of their background or status. Furthermore, public servants should be regarded as valuable assets, not just a cost burden, and should be provided with incentives, motivation, and opportunities for career development (Denhardt & Denhardt, 2000). This holistic view of public service highlights the dual responsibility of respecting the citizens they serve and valuing the employees who deliver these services.

The TCO implements this principle by prioritising respect for the community over mere productivity. This commitment can be seen in their collaboration with local artist communities, as described in the article "Art Communities Collaborate for Local Cultural Empowerment" (Malang Post, 2023). This initiative provides a space for local artists to hone their creativity and gain financial support from the agency, not only as an investment in artistic productivity but also in recognition of the rights and dignity of artists. These artists contribute significantly to the city's cultural identity, and by supporting them, TCO underscores the importance of cultural preservation and community empowerment. The initiative goes beyond financial support, offering a platform for artistic expression and cultural engagement, thus fostering a vibrant cultural scene that reflects the city's diversity and richness.

TCO is committed to ensuring tourism development engages and empowers diverse and multicultural local communities. This is achieved by providing training, supporting local micro-enterprises, and integrating policies involving communities in managing tourist destinations. By doing so, TCO boosts local economies, ensures that tourism development is inclusive, and reflects local culture (Nuraedah & Saefudin, 2024). This approach helps preserve Malang's unique cultural heritage while promoting sustainable tourism practices. In addition to community empowerment, TCO Malang Regency provides performance allowances, rewards, mentorship, education, and promotions for civil servants, which support their incentives, motivation, and career development. By valuing and investing in their employees, TCO ensures a motivated and capable workforce, essential for delivering high-quality public services.

Thus, the TCO of Malang Regency has endeavoured to realise the "Value People, Not Just Productivity" principle of the New Public Service concept. This commitment is reflected in various programs and policies that place respect for individuals above mere productivity gains. The agency has collaborated closely with the local artist community, providing a platform for them to express their creativity and financial support. This collaboration demonstrates TCO's respect for the dignity and vital role of artists in shaping Malang's cultural identity. By offering a supportive environment where artists can thrive, TCO acknowledges their contribution to the city's cultural vibrancy and ensures that cultural development is inclusive and participatory. In addition to supporting artists, TCO's focus on community empowerment in managing tourist destinations is a testament to its inclusive approach. TCO ensures that local communities benefit from tourism development by providing training and support to local micro-enterprises. This approach not only boosts local economies but also empowers community members to take an active role in developing and managing tourist sites. This participatory model ensures sustainable tourism development and benefits the broader community, preserving cultural heritage and promoting economic resilience.

Furthermore, the emphasis on developing the human capital of its employees through incentives and career development opportunities illustrates an approach that aligns with the New Public Service philosophy, which prioritises respect for each individual over sheer productivity (Risdiyanto et al., 2024; Saefudin, 2024). TCO's provision of performance allowances, rewards, mentorship, education, and promotions for civil servants fosters a work environment where employees feel valued and motivated. This focus on employee well-being and professional growth ensures that public servants are equipped to deliver high-quality services and are committed to their roles. Therefore, TCO Malang Regency has demonstrated its commitment to "Value People, Not Just Productivity." Through its various initiatives, TCO has shown that respecting and empowering individuals leads to more effective and sustainable public service outcomes. This comprehensive approach underscores the importance of humanity and dignity in public service,

ensuring that the needs and rights of all stakeholders are recognised and respected. By aligning its practices with the New Public Service philosophy, TCO fosters a culture of respect, inclusivity, and empowerment, benefiting the entire community of Malang Regency.

CONCLUSION

This research concludes that the bureaucratic reform implemented by the Tourism and Culture Office (TCO) of Malang Regency has shown significant progress in improving public service efficiency, transparency, and accountability. Implementing seven New Public Service (NPS) principles has encouraged active citizen participation, improved service quality, and strengthened the government and community relationship. Programmes such as Data Requests or Interviews related to Culture, Tourism, and Creative Economy, Malang Creative Hub, and Land and Building Tax incentives for cultural heritage preservation demonstrate TCO's commitment to serving the public interest and respecting civic values. These measures improve operational efficiency, support local economic growth, and preserve cultural identity. However, the research also identified several limitations that need to be addressed, including the digital divide that impedes equitable community participation and limited human resources and budgets that affect programme effectiveness. TCO needs to address these challenges through digital education programmes, improved access to technology, and optimised resource allocation to achieve the goal of more inclusive and efficient public services. Overall, this research provides important insights into applying bureaucratic reform in the local context and demonstrates that with the right approach, NPS principles can improve the quality of public services and strengthen the foundations of democracy at the local level. The implications of these findings emphasise the importance of continuously developing and adapting bureaucratic reform practices to meet society's dynamics and evolving needs.

Implementing the New Public Service principles by TCO Malang Regency demonstrates a strong commitment to community engagement and inclusive ecosystem development, but some limitations must be noted. One of the main limitations is the digital divide in the community, where not all citizens have the same access or ability to utilise the online services provided. This can hinder active participation from all levels of society. In addition, limited human resources and budgets can also limit the programme's effectiveness. The implication is that further efforts are needed to address the digital divide through education programmes, improved access to technology, and more optimal resource allocation to ensure sustainability and improved quality of public services. Thus, while the principles applied are good, these challenges must be managed well to achieve the goal of more inclusive and efficient public services. Recommendations for future research include digital literacy, improving workforce competencies, alternative funding models, evaluation of community participation, utilisation of advanced technologies, and long-term studies to assess the impact of reforms on an ongoing basis.

ACKNOWLEDGEMENT

The researcher would like to express her deepest gratitude to the Malang Regency Tourism and Culture Office (TCO) for the support and cooperation provided during this research.

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