



Analysis of the performance of the Langsa City people's representative council in implementing budget functions

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Abstract

This research aims to analyze the performance of the Langsa City People's Representative Council in its budget function using a qualitative approach. The focus is on understanding the implementation of the budget function and identifying supporting and inhibiting factors. Although the Board shows good productivity in holding meetings, the evaluation states that service quality, responsiveness, and performance accountability still need improvement. Factors such as budget constraints and lack of transparency in the budget function also affect performance. These findings emphasize the need for improvements in these aspects to achieve optimal performance. This abstract highlights the importance of understanding and improving the budget function of the House of Representatives as a strategic step towards governance that is more effective and responsive to community needs.

Keywords: House of representatives, budget function, performance, qualitative, transparency, productivity, responsiveness, accountability

Introduction

Law Number 32 of 2004 concerning Regional Government brought about fundamental changes in the relationship between the regional government and central government, especially regarding the "system of division of government affairs". The division of affairs between the central government (the national government of the Republic of Indonesia) and regional governments in autonomous regions, such as provincial regions and districts/cities, is an integral part of the national government. According to Article 10 paragraph 2 of the Law, regional governments are given the broadest possible autonomy to regulate and manage their government affairs based on economic principles and assistance duties.

The principle of broadest autonomy gives authority to regions to manage and regulate all government affairs, by the provisions contained in the regional government law (Rajali, 2015; Sugianto *et al.*, 2020) ^[17, 19]. This allows regions to create local policies to implement, increase participation, formulate initiatives, and empower communities. Thus, the Law provides the legal basis for granting authority to regions to play an active role in the development and services of their communities.

The philosophy of the regional government system aims to accelerate community welfare by improving services, empowerment, community participation, and competitiveness (Primanto, 2020) ^[16]. The principles of democracy, equality, justice, privilege, specificity, as well as regional potential and diversity are the basis for regional government in managing government affairs through autonomy and assistance duties. Law no. 32 of 2004 stipulates general principles of state administration, including legal certainty, orderly state administration, public interest, openness, proportionality, professionalism, accountability, efficiency, and effectiveness. In carrying out regional government affairs, the main objective is to develop regional potential, improve community services, and encourage local creativity and independence. Regional autonomy aims to achieve effectiveness and efficiency in

services and improve community welfare (Nur Wijayanti, 2017) ^[15].

Law Number 32 of 2004 encourages regional autonomy by providing significant authority in administering the government, supervision, and responsibility which is increasingly decentralized. Decentralization, as the transfer of political and legislative authority from the central government to the regions, allows subnational units to manage planning, decision-making, and government management. Considering the broad geographical conditions, the central government also delegates decentralization authority to regional governments for effectiveness and efficiency in supervising government affairs at the district/city level. Law Number 23 of 2014 stipulates deconcentration as the delegation of some government affairs from the central government to governors, vertical agencies in certain regions, as well as to governors and regents/mayors as responsible for general government affairs.

As an element of regional government administration, the DPRK has a role parallel to regional heads in their respective fields. With the functions of legislation, budgeting, and supervision, the DPRK is expected to be able to build and improve community welfare through the formation of regional regulations, budget allocations, and supervision of the implementation of government in the regions. The distribution of Langsa DPRK seats by party in 2023, Aceh leads with 5 seats, followed by Golkar and Democrats with 4 seats each. Gerindra and Hanura have 3 seats, while PKS and PNA have 2 seats each. PDI-P and Nasdem each have 1 seat.

The four pillars for building social welfare are fair law enforcement, moral political democracy, adequate economic growth, and good government management (good governance) (Arief Effendi, 2009) ^[3]. The DPRK's performance is key in realizing these pillars. Evaluation and acceptance of criticism and suggestions are considered important for the DPRK as a form of responsibility in achieving the expected goals. Organizational performance

reflects the ability to fulfill functions and rules to achieve goals, which involves all human resources in the organization, including leaders, subordinates, and members. Individual behavior influences group behavior and ultimately influences the behavior and performance of the organization as a whole (Anastacia *et al.*, 2021; Luahambowo *et al.*, 2022; Windy *et al.*, 2023) ^[2, 13, 22].

Many members of the public are currently asking questions about the DPRK's performance as representatives of the people and elements of regional government administration. Even though the opportunities and opportunities to carry out these roles and functions have been regulated in statutory regulations, the public feels that the DPRK has not fully met expectations. Legislation that covers this includes Law Number 17 of 2014 concerning the MPR, DPR, DPD, and DPRK (MD3), which has been amended by Law Number 42 of 2014, as well as Law Number 23 of 2014 Concerning Regional Government, which has been amended by Perpu Number 2 of 2014.

Realization of the City Revenue and Expenditure Budget (APBK) of Langsa City in the last few years. Even though the Langsa City government has made great efforts to realize the APBK, there is a significant gap between regional income and expenditure. This indicates the lack of regional independence in budget management, with the ratio of regional income and expenditure reaching 1: 8, which shows that regional income is very small compared to annual expenditure.

The granting of Regional Autonomy provides freedom and authority to the Langsa City Government and the Langsa City People's Representative Council in structuring regional finances. The City People's Representative Council has an important role in managing the City Revenue and Expenditure Budget, which is expected to achieve community aspirations and have a positive impact in reducing the impact of COVID-19, which is a serious issue for Langsa City's economy. The effectiveness of the role of the City People's Representative Council will create an accountable and transparent government, making it a trustworthy, creative, and proactive people's representative institution. The DPRK has not been optimal in discussing the APBD which benefits the people, depending on donations from the central government.

Original Regional Income (PAD) does not yet reflect independent regional autonomy, with indirect spending greater than direct spending, especially routine government spending (Haeba *et al.*, 2021) ^[9]. Regional autonomy should create programs that support the people with greater or at least balanced direct spending, supported by adequate financing. The city DPR has an important role in financing city spending, including preparing the Regional Revenue and Expenditure Budget Draft (RAPBD), monitoring budget use, determining spending priority policies, budget approval, and dialogue with the community. Involving people's representatives in budget decision-making is expected to ensure transparency, accountability, and sustainability of city finances.

Previous research used as a reference includes aspects of the performance of the DPRK and related institutions. (Alpine Mandjoro, 2019) ^[1], through qualitative research assessing the performance of the Poso Regency DPRD, showing optimal responsiveness, but responsibility and accountability are still less than optimal. (Fahrenza, 2022) ^[8] regarding the role of the Banda Aceh DPRK in the budget

function, it shows that the function is running well, but budget implementation is hampered by the pandemic and a shortage of human resources. Muhammad Zamzami and Rosmala Dewi (year of research not stated) stated that the South Aceh DPRK worked responsibly, but its role in making the District Qanun was still below expectations. (Yanti, 2021) ^[23] researching professionalism in the North Sumatra DPRD Secretariat, concluded that low professionalism was influenced by an incongruent understanding of vision and mission, organizational structure, leadership, and rewards. (Karoso *et al.*, 2022) ^[10] quantitative research on North Aceh DPRK shows that factors such as the council's knowledge of the budget, public accountability, community participation, and policy transparency have a positive influence on the DPRK's performance in regional financial supervision.

This research aims to investigate and analyze the performance of the Langsa City People's Representative Council in carrying out its budget function. The first objective is to understand and analyze in depth how the Langsa City DPRK carries out its budget function. Furthermore, the second objective is to identify and analyze the factors that influence the performance of Langsa City DPRK in implementing budget functions, including inhibiting and supporting factors. Thus, this research aims to provide a comprehensive understanding of the performance aspects of the Langsa City DPRK in the context of implementing budget functions, as well as exploring the factors that influence the dynamics of the institution's performance in managing regional financial aspects.

Research Methodology

The research utilizes a qualitative approach with a descriptive design and an inductive approach. This approach allows for comprehensive observation and understanding of natural situations, focusing on detailed descriptions without numerical emphasis. Descriptive research aims to systematically describe the facts and relationships of investigated phenomena without manipulating the research subject. In this case, an inductive approach is used to reach empirical reality, starting with specific statements to develop general arguments. Through inductive analysis, the research aims to provide a detailed description of the field situation, identify specific facts, and draw general conclusions (Sugiyono, 2017) ^[20].

This research focuses on the DPRK Langsa Secretariat office on Jalan Cut Nyak Dhien No 11, Langsa Kota, Langsa City. The choice of research locus was based on the researcher's interest in the performance of the Langsa DPRK and the results of initial observations. Informants, who are sources of information about the situation and conditions of the research setting, were selected through purposive sampling and snowball sampling procedures (Sugiyono, 2017) ^[20]. In snowball sampling, subsequent informants are selected based on recommendations from previous informants, which is very suitable for in-depth interviews. A combination of purposive sampling and snowball sampling was chosen so that researchers could adapt informants to changes in the environment of the research location. Purposive techniques were used to select informants who could provide information and data related to DPRK performance.

This research takes into account the flexibility of the number of informants which can be adjusted to the needs of

evaluating DPRK Langsa's performance in establishing technical policies. Informants are divided into three categories: Key Informants, Main Informants, and Additional Informants, who provide basic information related to the social interactions being studied. This flexibility allows researchers to gain a holistic understanding of DPRK Langsa's performance.

The data collection process was carried out through three main techniques. First, semi-structured interviews with key DPRK Langsa stakeholders and local communities. Second, documentation techniques by examining regulations, documents at the DPRK Langsa Secretariat, and other supporting literature. Finally, direct observation to record the Langsa DPRK APBK budgeting process. With the combination of these three techniques, the research is expected to present comprehensive and in-depth data about the performance of the Langsa DPRK in the budget context.

In research, selecting data sources is very important to obtain information that suits the research objectives. The main data sources in qualitative research are words and actions, with additional data from documents and others. Data sources in this research are classified based on the concepts of "person, place, and paper" (Miles *et al.*, 2014)^[14]. The research utilizes three main data sources: people, place, and paper. People provide verbal or written responses through interviews or questionnaires, including e-government officials and the public. Place refers to physical locations like office areas, while paper includes written documents such as archives. These sources are used to explore relevant data for analysis, aligning with the research objectives.

According to Suharsimi Arikunto, data in research is divided into two main types: primary data and secondary data. Primary data is obtained directly from the source through interviews and observations, while secondary data is data that has been processed and presented by other people or from publications such as books (Arikunto, 2019)^[4]. In qualitative data analysis, this process is an important step in gaining an in-depth understanding of the data collected. Data analysis involves organizing, categorizing, manipulating, and extracting meaning from raw data to understand relationships between phenomena and make conclusions that can be understood by researchers and others.

The data analysis process was carried out systematically through three stages, namely data collection, data reduction, and data presentation (Miles *et al.*, 2014)^[14]. Data collection involves searching for data in the field by emphasizing the validity and qualifications of the data collector. Data reduction involves summarizing, selecting points, focusing on important things, and finding themes and patterns in complex data. Data presentation can be done through various methods such as brief descriptions, charts, relationships between categories, or flowcharts.

Finally, conclusions are drawn and verification is carried out based on the results of data reduction and presentation. Initial conclusions are provisional and may change if not supported by strong evidence, but if supported by valid and consistent evidence, the conclusion is considered credible (Bah *et al.*, 2020b, 2020a)^[5-6].

Results and Discussion

Performance of the Langsa City People's Representative Council in Carrying out Budget Functions Productivity

Productivity is the ability of an organization or system to produce desired results by utilizing resources effectively and efficiently. This involves not only efficiency but also the effectiveness of public services. Productivity is measured by comparing input and output, reflecting how much results are produced by public services (Dwiyanto, 2021)^[7]. In this research, the productivity of the performance of the Langsa City People's Representative Council in carrying out its budgeting function can be seen from the implementation of Budget Committee (Panggar) meetings in preparing budget planning for one working year.

Government Regulation of the Republic of Indonesia stipulates guidelines for the Regional Representative Council. Article 44 Paragraph 1 mandates that the DPRD holds regular meetings at least six times a year, with the DPR Plenary Meeting considered the highest forum for executing its authority and duties. Additionally, Law 12/2011, Article 69 outlines the level 2 Plenary Meeting's role in the law formation process.

Interviews with Langsa DPRK Secretariat Budgeting Analyst staff revealed high productivity in Langsa City's plenary meetings. The Secretary of the Langsa City People's Representative Council commended the budget committee's effective performance in planning and adhering to set time limits. Council members emphasized coordination with the Langsa City TAPD to ensure desired development outcomes.

In conclusion, the Langsa City People's Representative Council has successfully fulfilled its budgeting function, evidenced by timely planning without penalties. Productive plenary meetings were conducted internally and jointly with TAPD from 2021 to 2023. Despite disagreements, agreements were consistently reached before deadlines, ensuring compliance with regulations and common interests. Overall, the council's budget planning decisions have been fairly successful, receiving positive feedback from both the community and government.

Service Quality

Service Quality: Service quality is an important issue in assessing the performance of public service organizations. Negative views towards public organizations often arise due to public dissatisfaction with the quality of services provided. Service Quality is the ability of an organization to provide services that have a direct impact on the satisfaction of the community or other people their needs and desires (Dwiyanto, 2021)^[7].

Service quality can be seen from the satisfaction of the community, government, and the legislature itself in budget planning up to the ratification of the budget plan. The Langsa City People's Representative Council has a key role in carrying out legislative and budgetary functions at the regional level. These functions include legislation, budgeting, and supervision, all of which are carried out as representation of the people at the Regency/City level. In the context of the budget function, the Langsa City DPRK has the task of discussing and giving approval or rejection to draft regional regulations regarding the Regional Revenue and Expenditure Budget (APBD) proposed by the Mayor/Regent.

The Secretary of the Langsa City People's Representative Council acknowledged deficiencies in service quality, attributing them to insufficient community involvement in budget planning, resulting in unsatisfactory outcomes perceived by the community. Additionally, the Langsa City DPRK's pressure to minimize the budget hindered Regional Government Budget Team's ability to implement programs effectively, leaving citizens like Cicik Iskandar feeling disconnected from the council's services. Consequently, the conclusion drawn is the need for increased community participation in budget planning to balance efficient budget use with genuine community needs.

Furthermore, the Secretary explained that limited budget allocation for annual recesses, mandated thrice annually by Minister of Home Affairs regulations, only permits one recess per fiscal year. The lack of community engagement in budget planning further reduces their involvement, despite the council's role as their representative voice. Chairul Ihsan, the Head of the Langsa City Regional Financial Management Agency, highlighted how budget availability impacts recess frequency, with budget constraints permitting only one annual recess, subject to council approval.

In summary, the Langsa City People's Representative Council faces challenges in holding recesses as mandated by regulations, restricted by budget limitations. These limitations underscore the importance of balancing budget efficiency with community needs while enhancing community involvement in the budget planning process.

Responsiveness

Responsiveness is the ability of an organization to recognize and respond to the needs and aspirations of the community by developing an appropriate service agenda and programs. This includes alignment between programs and service activities with existing needs in society (Dwiyanto, 2021) ^[7]. In short, responsiveness here refers to the Langsa City People's Representative Council's feedback regarding the needs faced by the community and the Langsa City Government.

The results of interviews with the public, such as Cicik Iskandar and Muammar Khadavi, reflect dissatisfaction with the performance of members of the Langsa City People's Representative Council. They revealed that council members were rarely present to absorb the aspirations of the community, and if they were present, perhaps only with certain parties who had a certain closeness. The community hopes that council members will visit the community more often to hear and receive aspirations.

Chairul Ihsan, the Head of the Regional Financial Management Agency and a member of the Regional Government Budget Team, criticized the Langsa City People's Representative Council for being unresponsive to the city government's needs. He highlighted the council's persistent pressure to reduce program and activity budgets, which limits funds for other beneficial initiatives.

Syamsul Bahri, a council member, explained that budget constraints hinder the council's ability to address community aspirations. He suggested prioritizing government needs and optimizing revenue collection to improve the city's financial situation.

In summary, these views indicate deficiencies in the council's responsiveness, particularly due to budget limitations that hinder fulfilling community aspirations

through recess activities. This opinion reflects the shortcomings in the performance of the Langsa City People's Representative Council in the dimension of responsiveness, especially regarding limited funds which have resulted in restrictions in carrying out recess activities to accommodate community aspirations.

Responsibility

Responsibility refers to whether an organization's activities are carried out by established administrative principles and policies. This includes aspects of professionalism and technical competence in carrying out administrative tasks. Responsibility can potentially conflict with responsiveness depending on specific situations and conditions (Dwiyanto, 2021) ^[7].

Based on interviews with the Secretary of the Langsa City People's Representative Council, Gunawan Abdillah, and the Head of the Budgeting and Supervision Section, Said A Munir SE, and Syamsul Bahri, SE, it can be concluded that the responsibility dimension of the performance of the Langsa City People's Representative Council in implementing the budgeting function is considered good and professional. Implementation of budget planning is always by applicable statutory provisions, on time, and does not violate the rules. The Langsa City People's Representative Council continues to pay attention to statutory regulations so that it can provide positive results to the community and the Langsa City Government.

Based on the results of the interview, it can be concluded that the Langsa City People's Representative Council has been very good and professional in terms of responsibility for budgeting implementation, which can be seen from the main tasks and planning results that have been achieved by the applicable laws and regulations.

Accountability

Public accountability assesses the extent to which the policies and activities of an organization are subject to public officials elected by the people. This concept includes the representation of community interests by elected political officials. Public organization performance assessment should not only be from an internal perspective but also an external perspective involving community values and norms. According to Dwiyanto's theory, accountability refers to the extent to which the policies and activities of public organizations are subject to political officials elected by the people, as well as the extent to which the policies and activities of the organization are consistent with the will of the community. (Dwiyanto, 2021) ^[7]. The performance of the Langsa City People's Representative Council is reflected in the level of achievement of targets implemented through various activities based on programs and policies.

Based on interviews with community leaders, Cicik Iskandar, and Mr Muammar Khadavi, it can be concluded that the people of Langsa City feel there is a lack of transparency in the budget planning carried out by the Langsa City People's Representative Council. They stated that the planning process was not made public so the public was less involved and did not fully know about the budgeting activities carried out by the Langsa City DPRK. Transparency is considered important to ensure community involvement and understanding regarding the budgeting process.

Transparency is a principle that guarantees access or freedom for everyone to obtain information about government administration, namely information about policies, the process of making and implementing them, as well as the results achieved. (Lalolo, 2003) ^[12]. Transparency is fundamental in government, one of which is budget planning, where transparency can increase community participation in programs and activities organized by the government.

Budget transparency criteria can be measured through several indicators, including the availability and accessibility of budget documents, a regulatory framework that guarantees transparency, openness of processes, and clarity and completeness of information in budget documents (Kristiansen *et al.*, 2009) ^[11]. The people of Langsa City, like Mr. Cicik Iskandar, stated that they did not know the details of the budget planning process, so they only knew the final results.

Observations and interviews reveal that the Langsa City People's Representative Council's performance in budget implementation lacks transparency, leading to limited community involvement in government activities and programs. However, in terms of legal compliance, the council is considered good, as highlighted by statements from Syamsul Bahri, SE, and Gunawan Abdillah, S.STP, MSP, emphasizing the importance of adhering to the law in all actions.

The statements from these individuals indicate that the council's performance in budget implementation aligns with laws and regulations. Laws constitute regulations that must be followed by all individuals, with strict sanctions for violations. Therefore, understanding and adhering to existing laws are crucial in fulfilling main duties and functions effectively.

Inhibiting Factors and Performance of the City People's Representative Council in Budget Functions

Lack of budget availability

The limited budget of the Langsa City Government causes the performance of the Langsa City People's Representative Council to be less than optimal. The lack of budget means that several programs and activities cannot be carried out fully, such as the Langsa City recess which can only be held once a year, even though it should be held three times. The budget is considered the main tool for planning, controlling, and decision-making in every organization, as regulated in Law Number 17 of 2003 concerning State Finance.

Decisions are still considered subjective.

Decisions taken in budget preparation by the Regional Government Budget Team are often subjective. This subjective decision then makes the budgeting performance of the Langsa City People's Representative Council not optimal. (Saefullah *et al.*, 2023) ^[18] which says that the decision-making process is the process of generalizing and evaluating various alternative views and opinions that exist decision-making process is defined as the process of choosing from various choices. (Suharto, 2003) Decision-making is a process of organizing various individual opinions, which are of course more important and above all individual interests, into one decision that is agreed upon by all parties because it will have an impact on goals. Therefore, it is very important for a decision to be taken objectively by considering every existing consideration.

Lack of transparency

The budgeting performance of the Langsa City People's Representative Council is still less than transparent, which ultimately reduces public participation in programs and activities created and planned by the government. (Lalolo, 2003) ^[12] Transparency is a principle that guarantees access or freedom for everyone to obtain information about government administration, namely information about policies, the process of making them, and the results achieved. Therefore, community participation should be very important in the success of government programs and activities.

Conclusion

Analysis of the performance of the Langsa City People's Representative Council based on Agus Dwiyanto's theory is as follows, Performance Productivity: The performance of the Langsa City People's Representative Council in the productivity dimension is considered good and productive, as seen from the implementation of meetings held to reach a budgeting agreement. Service Quality: The service quality of the Langsa City People's Representative Council is considered less than optimal, because this institution is considered less capable of serving and being responsible for budgeting aspects, including absorbing community aspirations. Performance Responsibility: The performance of the Langsa City People's Representative Council in the responsibility dimension is considered quite good. The Board has carried out its main duties and functions by needs by paying attention to professionalism. Performance Responsiveness: The performance responsiveness of the Langsa City People's Representative Council is still considered insufficient. The feedback given to the community is still very lacking, showing a lack of response or response to community input and aspirations. Performance Accountability: The performance of the Langsa City People's Representative Council in the accountability dimension is still lacking. There is a lack of transparency and injustice in the budget function towards employees regarding the performance given by the Council. Thus, it can be concluded that although the Langsa City People's Representative Council has good productivity, there are deficiencies in the aspects of service quality, responsiveness, and performance accountability, so improvements and improvements need to be made in these areas to achieve optimal performance. Several factors were found to hinder the bureaucratic performance of the Langsa City People's Representative Council Secretariat in its function of increasing work productivity and employee career development, namely: Lack of budget availability and good planning, and Lack of transparency and fairness in the budget function.

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