



Volume: 02 Issue: 10 | Oct 2021 ISSN: 2660-454X

<http://cajitmf.centralasianstudies.org/index.php/CAJITMF>

## Analysis of the Relationship Between the Quality of Civil Servants' Human Resources and the Performance of the Kotamobagu City Government

<sup>1</sup> Meldy Christthe Umboh

<sup>2</sup> Bernhard Tewal

<sup>3</sup> Magdalena Wullur

Received 10<sup>th</sup> Sep 2021,  
Accepted 21<sup>st</sup> Sep 2021,  
Online 20<sup>th</sup> Oct 2021

<sup>1</sup> Student of Management Masters  
Study Program, Postgraduate Faculty  
of Economics, Sam Ratulangi  
University, Manado

<sup>2,3</sup> Postgraduate Faculty of Economics,  
Sam Ratulangi University, Manado

**Abstract :** Public service is an activity or series of activities in the context of fulfilling service needs in accordance with the laws and regulations for every citizen for goods, services, and/or administrative services provided by public service providers. Public service implementers are officials, employees, officers, and everyone who works within the organizing organization in charge of carrying out an action or series of public service actions. Human resources of civil servants in the organization are the most important factors in realizing the achievement of quality, fast and easy public services. To produce good organizational performance, organizations need to have quality human resources with the right quantity. This study aims to determine the relationship between the quality of civil servant human resources and the performance of the Kotamobagu City government. This research is categorized as a quantitative research using a questionnaire. The results showed that there was a relationship between the quality of civil servants' human resources and the performance of the Kotamobagu City Government.

**Keywords :** Human Resources Quality, Government Performance.

### Introduction

The 1945 Constitution states that the State of Indonesia is a Unitary State, in the form of a Republic whose sovereignty is in the hands of the people and implemented according to the Constitution (Article 1 v. 1-2). The President of the Republic of Indonesia holds governmental power and in carrying out his obligations is assisted by one Vice President (article 4 v. 1-2). , and cities are required to compile the number and types of civil servant positions based on job analysis and workload analysis if they want to meet the needs of civil servants in their regions in accordance with Law Number 5 of 2014 concerning State Civil Apparatus that is held based on the Merit system. Merit System is a policy and ASN Management based on qualifications, competence, and performance in a fair and reasonable manner

without distinction of political background, religion, origin, gender, marital status, age, or disability condition. Civil servant recruitment is carried out based on priority needs. This encourages HR Management to manage and use civil servants' human resources more selectively so that they are effective and efficient in utilizing civil servants' human resources when carrying out their duties and functions fairly and responsibly. This is the mechanism that must be carried out by local governments in determining and determining the needs of civil servants in their regions. The organizational structure of the Kotamobagu City Government Regional Apparatus in accordance with Regional Regulation Number 8 of 2016 concerning the Formation and Composition of the Kotamobagu City Regional Apparatus in realizing its vision and mission in running the wheels of government is assisted by a Kotamobagu City Regional Secretary who supervises 3 (three) Assistants and 9 (Nine) Part. Kotamobagu City has 21 (twenty one) offices and 6 (six) agencies, 1 (one) regional inspectorate, 1 (one) DPRD secretariat and 4 (four) sub-districts. With Human Resources totaling 1,891 civil servants with their respective positions. 1 (one) regional inspectorate, 1 (one) DPRD secretariat and 4 (four) sub-districts. With Human Resources totaling 1,891 civil servants with their respective positions. 1 (one) regional inspectorate, 1 (one) DPRD secretariat and 4 (four) sub-districts. With Human Resources totaling 1,891 civil servants with their respective positions.

### **2.1.1.1 HR Management in Local Government**

Managing Human Resources cannot be separated from the stages in HR management. In running the government, the government has Human Resources. As a party that has Human Resources, the government requires HR management to realize effectiveness and efficiency in administering government. Jusuf (2001) about the importance of manpower as a resource that is very important for its contribution to organizational goals and to be used effectively and fairly for the benefit of individuals, organizations and society. In achieving organizational goals, Human Resources are used productively and to satisfy the needs of individual workers. Through HR Management, there will be a way to manage the right and ideal Human Resources that is based on effectiveness and efficiency. According to Bambang (2010), HR management is the policies and practices needed by a person to carry out aspects of Human Resources in a management process. Malay (2002:9). The definition of HR management is as an art to regulate the relationship and role of the workforce in order to realize effectiveness and efficiency in helping the realization of the goals of the company or certain parties. There are several opinions related to the important points of HR management. However, because HR management is part of management, in general it will have management functions such as planning, organizing, actuating and controlling. The definition of HR management is as an art to regulate the relationship and role of the workforce in order to realize effectiveness and efficiency in helping the realization of the goals of the company or certain parties. There are several opinions related to the important points of HR management. However, because HR management is part of management, in general it will have management functions such as planning, organizing, actuating and controlling. The definition of HR management is as an art to regulate the relationship and role of the workforce in order to realize effectiveness and efficiency in helping the realization of the goals of the company or certain parties. There are several opinions related to the important points of HR management. However, because HR management is part of management, in general it will have management functions such as planning, organizing, actuating and controlling.

### **2.1.2.1.Planning**

Understanding Planning is a planning process about something that will be done in an effort to achieve goals. Can be a step-by-step program of what will be carried out in a series of activities to achieve a certain goal. Moh (2009) suggests that in the Planning or planning stage it will be more appropriate if it is formulated as setting goals, police, procedures, budgets and programs of an organization. From this opinion, the police or what kind of policies and procedures are appropriate to take, especially in the scope of HR so that they are appropriate in the implementation of all programs that have been determined as a

means to achieve the initial goals that have been set in the planning stage. Sugiyes (2008) states that planning is the determination of a series of actions to achieve a desired result, taking into account things such as what actions must be taken; what is the reason why the action must be done; where the action should be performed; when the action should be done; who will do the action; how to carry out this action.

#### **2.1.2.2.Organizing**

The definition of organizing according to Moh (2009) is that the organizing stage is able to group the required activities, namely the determination of the organizational structure along with the duties and functions of each unit in the organization. synergy with each other. Organization or organizing can also be formulated as the overall management activity in grouping people and determining the duties, functions, authorities, and responsibilities of each with the aim of creating activities that are efficient and effective in achieving predetermined goals. Organizing is a form of cooperation between human resources that occurs in a structured manner in achieving certain goals or a number of goals. Where the target is determined at the Planning stage, planning. Based on the needs in accordance with the initial planning, a human resource cooperation structure is needed to carry out activities in achieving goals. their respective responsibilities in the overall activity.

#### **2.1.2.3.Actuating**

According to Wawan (2009), existing human resources must work in accordance with their respective duties, functions and roles, expertise and competencies to achieve the vision, mission and work program of the organization that has been set. The implementation of activities is carried out after going through the stages of planning and organizing appropriately. This is done after the Human Resources structure is structured, so that the implementation of activities in accordance with each task is guided by the directions that have been set at the planning stage. Optimization of existing Human Resources is needed to achieve the organization's vision, mission and work program. Implementation of work needs to be in line with the existing work plan according to the previous stage.

#### **2.1.2.4.Controlling**

In implementing the program, various situations and conditions will be encountered that can affect the process of achieving the objectives of the activity, for that in that situation the next management process is needed, namely the controlling or monitoring process. To keep the work running in accordance with the vision, mission, rules and work program, a control stage is needed. Control is carried out in the form of supervision, supervision, inspection to audit. The important point of this stage is how to find out deviations that occur in a work process early on. This aims to make corrections, anticipations and adjustments to situations and conditions so as to be able to make adjustments to problems that arise quickly. The function of management Controlling or supervision is given in the form of evaluation, in order to be able to see the need for a correction to the direction of the process that has been carried out. With proper supervision, the course of a process of achieving goals through programs that have been made previously will remain in accordance with the directions that have been set at the beginning, thereby reducing the non-achievement of goals because the process is not running as expected. Human resource management has a process as proposed by Hani Handoko (2000), namely:

#### **1. Recruitment**

The HR planning process needed when starting an organization's work operations is the initial part of HR management. The required educational specifications and appropriate competencies are the task of HR management in planning. According to Veithzal Rivai (2008:147) Recruitment is a process to get a number of quality human resources (employees) to occupy a position or job in a company. Recruitment is an activity in the form of a search to find competent candidates for the positions offered in accordance

with the agency/company HR management plan.

## Methods

### 1.1. Types of research

This study aims to analyze the relationship between the quality of civil servants' human resources and the performance of the Kotamobagu City Government in the regional work unit of the Education and Training Personnel Agency using the Descriptive Analysis research method through questionnaire data collection, sampling with purposive sampling technique and Likert scale. Likert scale is an interval measurement scale. Carraffio and Rocco (2007) in (Weksi 2017) state that the Likert scale can produce an interval measurement scale. Measuring intervals.

### 1.2. Location or Research Object

This research was conducted in the province of North Sulawesi, more precisely in the Kotamobagu Region in the regional work unit of the Education and Training Personnel Agency. The research was conducted on May 1 to May 31, 2021. The research location by the researcher was determined in the Kotamobagu Region with the following considerations:

1. The ease of researchers in obtaining access to information and data needed for this research.
2. Easy to carry out research.

### 1.3. Method of collecting data

Data collection procedures to be carried out in this study are:

1. Questionnaire/Questionnaire

Data collection using questionnaires is data collection by distributing sheets of paper containing questions regarding the variables to be studied and then the results of the answers from respondents will be processed with SPSS version 21.

2. Interview

Data collection by interview is done to get more accurate results by asking directly to the source of the research.

3. Observation

The purpose of research conducted by observation is to observe directly the work activities that occur at the research site.

### 1.4. Population and Sample

The population is a generalization area consisting of subjects or objects that have certain qualities and characteristics set by researchers to be studied and conclusions drawn by Sugiyono (2007) in Syahril (2016). The sample is part of the number and characteristics possessed by the population. In this study, the sample method used purposive sampling technique. According to (Sugiyono 2018) purposive sampling is a sampling technique with certain considerations. The sample is part of the population. The population of this study was ASN Kotamobagu as many as 1,891 civil servants and the sample for this study was 100 ASN obtained from the Slovin formula according to Husein (2008) in Fajri (2013), namely:

$$n = \frac{N}{1 + Nr^2} = 92.73$$

N = Sample size

$n$  = Population size

$r$  = Allowance for inaccuracy due to sampling error (0,1)

The criteria for respondents who can become samples in this study are:

1. ASN is a permanent employee, not honorary
2. Been working for about 3 years
3. Fill in the statements in the questionnaire based on the consideration of the work done every day

### 1.5. Data analysis technique

#### 1.5.1. Validity and Reliability Test

The data quality test is to test the instruments that are evaluated through reliability and validity tests which aim to determine the consistency and accuracy of the data collected. Reliability testing was conducted to test the stability and consistency of the instrument in measuring the concept. In addition, reliability testing is carried out to help determine the suitability of the measurement. Testing the reliability of each variable was carried out using the Cronbach alpha technique. This technique is an inter-item reliability test, which uses question items on a multipoint scale Sekaran (1992) in Dalmy (2009). An instrument is said to be reliable if it has a Cronbach alpha value greater than 0.6 Nunnally (1978) in Dalmy (2009). Validity test is done by looking at the calculated  $r$  value compared to the  $r$  table value,

#### 1.5.2. Descriptive Analysis Test

Descriptive analysis is an analysis that provides an overview or description of a data seen from the average value (mean), standard deviation, maximum and minimum variance (Ghozali, 2011). This analysis is used to analyze the data one by one based on the respondents' answers to the questionnaires given during the research. The way of categorizing data based on the formula from Azwar, (2009) in Sugiyanto (2016) is as follows:

- a. Height :  $X \geq M + SD$
- b. Medium :  $M - SD < X < M + SD$
- c. Low :  $X < M - SD$

Information :

$X$  = Variable/score

$M$  = Mean

$SD$  = Standard deviation

#### 4.6.3. Descriptive Analysis Test Based on Respondents' Level of Achievement

In this section, the respondent's achievement in distributing the questionnaire is analyzed, so in this description section the percentage and category of the respondent's achievement will be described. To find out the achievement and criteria of the respondents, it is done by using the following formula classification:

Average score =

$$\frac{(5.SS) + (4.S) + (3.N) + (2.TS) + (1.STS)}{SS + S + N + TS + STS}$$

Where :



SS = Strongly agree

S = Agree

TM = Unspecified

TS = Disagree

STS = Strongly disagree

Meanwhile, to find the level of achievement of respondents' answers, the following formula is used:

$$TCR = \frac{\text{Average score} \times 100}{5}$$

TCR = Level of attainment of respondents' answers

with the following achievement criteria:

Percentage of Achievement Criteria

TCR value 90%-100% : Very good

TCR value 80%-89.99% : Good

TCR value 65%-79.99% : Enough

TCR value 55%-64.99% : Not good

TCR Value 0%-54.99% : Not Good

### 1.5.3. Chi Square Test

The analytical tool is Chi Square (Square) to answer the question of the relationship variables (X1) Knowledge, (X2) Attitude, (X3) Skills and (Y) Performance. Chi Square or chi square is used to test the comparative hypothesis (test differences) on average k independent samples with each sample having several classes or categories (Sugiyono 2011) in (Nur 2018). The statistical test used is Chi Square, where the Chi test Square can be used to test the hypothesis if the population consists of two or more classes where the data is in the form of categories. Chi Square basic formula:

$$\chi^2 = \sum \frac{(f_o - f_e)^2}{f_e}$$

Information :

X<sup>2</sup> = value of Chi Square

f<sub>o</sub> = observed frequency

f<sub>e</sub> = expected frequency

a Find the value of X<sup>2</sup> table with the formula dk = (k-1)(b-1)

description :

k = number of columns

b = number of rows

The association hypothesis will answer whether there is a relationship between two variables with a measurement scale for categorical variables and unpaired data. Relationship criteria based on p value > 0.05 then Ho is accepted, Ha is rejected and if p value. The Chi Square test was conducted to answer the

questions about the relationship between Knowledge (X1), Attitude (X2), Skills (X3) and Performance (Y) variables.

## Results

This research was conducted based on a descriptive research method that aims to determine the relationship between the quality of civil servants' human resources and the performance of the Kotamobagu City government. The quality of the Human Resources of Civil Servants are knowledge, skills and attitudes.

### 5.3.1. Relationship between Knowledge and Government Performance

The results of the research conducted by researchers indicate that there is a relationship between the knowledge variable of Civil Servants' HR and the performance of the Kotamobagu City Government. This is as shown by the results of the Chi Square analysis.

The government has very important duties and responsibilities in carrying out government administration in realizing development for the welfare of the community in stages starting from the central level to the regions. In carrying out the duties and responsibilities of the government, adequate quality of civil servant human resources is needed because it is supported by the quality of civil servant human resources who have knowledge so that they are able to carry out their main duties and functions as civil servants.

The recruitment and placement of civil servants needs to be adjusted to the needs of the organization so that civil servants can carry out their duties according to the knowledge they have to the maximum. In a previous study by Wicaksono (2011), the relationship between the quality of civil servant human resources and the performance of the government of Madiun Regency stated that there was a relationship between the knowledge of civil servants and the performance of the government.

### 5.3.2. Relationship between Skills and Government Performance

The results of research conducted by researchers indicate that there is a relationship between the skills of civil servants and the performance of the Kotamobagu City Government. This is as shown by the results of the Chi Square analysis.

Previous research on skills has also been carried out by Wicaksono (2011), the Relationship between the Quality of Civil Service Human Resources and the Performance of the Madiun Regency Government stated that there is a relationship between skills and performance. This shows that every civil servant must and must have skills in carrying out their duties so that decision making is always based on their abilities. Civil servant skills are obtained by involving civil servants in education and training activities that are held regularly in order to improve the skills they have through trainings that are carried out and followed by civil servants.

### 5.3.3. Relationship between Attitude and Government Performance

The results of research conducted by researchers indicate that there is a relationship between the attitude variable of Civil Servants' HR and the performance of the Kotamobagu City Government. This is as shown by the results of the Chi Square analysis.

Previous research on skills has also been carried out by Wicaksono (2011), the relationship between the quality of human resources of civil servants and the performance of the government of Madiun Regency. PNS attitudes such as honesty and discipline are important factors needed in carrying out government duties. An honest attitude in carrying out tasks will have a positive impact on the performance of the agency, for certain groups and for the civil servants themselves. Therefore, honesty must be possessed by every civil servant who carries out government duties.

The speed and accuracy of responding to problems that arise is the fruit of time discipline so as to produce quality performance. Policies taken and implemented will always be based on existing regulations as a result of discipline.

## Conclusion

### 6.1. Conclusion

Conclusions from the discussion and research results obtained in this study can be concluded based on the research formulation, namely:

#### 1. Fields observed or researched

Analysis of the Relationship between the Quality of Human Resources of Civil Servants and the Performance of the City Government of Kotamobagu, with the research variables Knowledge, Attitudes and Skills with the location of the specifications where the research is more focused on the Kotamobagu City Personnel, Education and Training Agency.

#### 2. Goals to be achieved

The purpose of this study is to describe, describe the data and results observed from the field in accordance with the results of monitoring and processing the data obtained based on the questionnaires that have been distributed. From the questionnaires that have been distributed totaling 100 questionnaires, that the respondents have sufficient classification to participate in this study based on the results of the TCR that have been obtained.

#### 3. Literature review

Based on the literature review so that the variables that support research or affect the Performance of Human Resources are Knowledge, Attitudes and Skills, these variables are obtained from previous research theories.

#### 4. Research methodology formulation

This research is a descriptive research and chi square analysis. Methods of data collection using questionnaires and literature study. The results obtained are in accordance with the explanation in chapter IV.

#### 5. Data collection procedure

The data collection procedure is to distribute a questionnaire with statement items, then withdraw it and process it using SPSS. Then observation and structured interviews.

#### 6. Research tools/instruments

The research tools/instruments used are descriptive analysis and chi square

#### 7. Population and Sample

The population is Civil Servants totaling 1,891 employees with a sample using the Purposive Sampling technique as many as 100 employees based on considerations, namely length of work, position, education and ability to make decisions.

#### 8. Data analysis

##### a. Descriptive data analysis

Analysis of descriptive data based on variables, it can be concluded that the level of Performance (Y) of Civil Servants in Kotamobagu City is in the medium category, the Attitude (X1), Knowledge (X2), and Skills (X3) variables are in the medium category which means that the performance is in the middle



stage. safe and can be investigated further. Descriptive analysis based on the respondent's level of achievement is calculated based on the TCR, all variables used with the results of the study can be concluded that the average respondent meets the research standards with sufficient results.

b. Chi square

Based on gender and education, from these data it can be concluded that the number of female respondents is more dominant than male respondents and the level of education Strata 1 in total 72 respondents is more dominant than Diploma and Strata 2. Characteristics of respondents based on Length of Work and Position, it can be concluded that 45 respondents with a length of work 6-10 years with a total of 44 respondents and the position of Head of Section / Sub Division with a total of 45 respondents, with these data supporting the research that respondents made a major contribution to research because the length of work and position had met the target based on the sample criteria.

### References

1. Al Haryono Jusuf, 2001: 3). Fundamentals of Accounting Volume 2. Yogyakarta: STIE YKPN.
2. Riswanto (2010) Hematology Lab Examination. Yogyakarta: Alfamedia and Kanal Medika.
3. Hadari Nawawi, Human Resource Management, Gajahmada University Press, Yogyakarta.
4. Gary Dessler, Personnel Management, Erlangga Third Edition, Jakarta, 2006, p.46
5. Sadili Samsudin, Human Resource Management, Setia Library, Jakarta, 2009, pp.205-207.
6. Handoko, T. Hani. (2001). Personnel Management and Human Resources. Second Edition. BPFE. Yogyakarta
7. Soekidjo Notoatmodjo (1992). Human Resource Development. PT Gramedia Pustaka Utama. Jakarta.
8. Raharjo M. Dawam 2012. Intellectuals, Intelligence and political behavior of the nation. Mizan, Bandung
9. Andayani, Goddess. 2007. Analysis of Factors Affecting Labor Productivity in North Sumatra. Thesis. Medan : University of North Sumatra.
10. Anwar King Mangkunegara. 2009. Evaluation of Human Resources Performance. Bandung: Publisher Refika Aditama.
11. Sari, Dhita Gusfita, Heriyanto and Andrian Noviardy.2017. Analysis of the Quality of Human Resources on Employee Performance at PT Waskita Beton Precast, Tbk Batching Plant Palembang Airport. Journal of the Faculty of Economics and Business, Bina Darma University
12. Y I Iyas, A. Zuhairi (2004: 10). Development of Human Resources Performance Assessment System at distance higher education institutions. Journal of Open and Distance Education 5(1), 1-18.
13. Atika, Kina, Nisa Ulul Mafru. 2020. The Influence of Human Resource Quality and Work Professionalism on Employee Performance at PT. PIN (Persero) Executor of Tanjung Enim Bukit Asam Power Plant. Journal of Media Wahana Ekonomika 17(4): 355-366.
14. Al-Qudah, Hamzah Mohammad A, Abdullah Osman, and Hamzah Edris M. Al-Qudah. 2014. The Effect Of Human Resources Management Practices On Employee Performance. Journal Of Scientific & Technology Research 3(9):129-134.
15. Hamzah Mohammad A. Al\_Qudah, Dr. Abdullah Osman, Hamzah Edris M. Al\_Qudah

16. Khoreva, Violetta, and Heidi Wechtler (2018). *HR Practices And Employee Performance: The Mediating Role Of Well-Being*. Employee Relations Journal 40(2):227-243.
17. Melvani, Frecilia Nanda. 2016. The Influence of the Quality of Human Resources, Communication, Organizational Commitment, Work Motivation, and Compensation on the Performance of Civil Servants in the South Sumatra Provincial Government.
18. According to Byars in widodo (2009). Analysis of the Effect of Leadership Style and Job Satisfaction on Subordinate Performance (Empirical Study at Private Universities in Semarang City) Journal of Economics. Vol, 1, No. 2:92-108.
19. According to Indra Bastian, 2006:329) Public Sector Accounting: An Introduction. Jakarta: Erlangga.
20. According to Sondang (2001: 49) Journal of Management.
21. Nabi, Nurun, Syduzzaman, and Shaykh Munir. 2016. The Impact of Human Resource Management Practices on Job Performances: A Case Study of Dhaka Bank Pvt. Ltd., Bangladesh. Journal of Human Resource Management Research 6(2):45-54.
22. Anggraeni, Dewi. 2008. The Effect of Motivation and Work Discipline on Employee Performance at PT. Human Works Semarang Region. Semarang: UNNES
23. Dessler, Gary. 2006. Human Resource Management Volume 1. Jakarta : PT. Index
24. Nur, Widy Seftia, Dine Meigawati and Rizki Hegia Sampurna. 2020. The Influence of the Quality of Human Resources on Organizational Performance at the Secretariat of the DPRD Cianjur Regency. Dynamics : Scientific Journal of State Administration 7(2): 364-376
25. October, Revnussa. 2015. The Influence of Human Resource Quality on the Performance of Bandiklat Employees of Central Kalimantan Province. Journal of FKIP University of Palangka Raya.
26. Azimmi and Zaitul. 2020. The Effect of Knowledge, Skills and Attitudes on Teacher Performance at SMA Negeri 1 Bonjol, Pasaman Regency.
27. Utami, Ria Efelin Mose and Martini. Community Knowledge, Attitudes and Skills in Preventing Covid-19 in DKI Jakarta Province
28. Dito Aditia Darma Nasution. The Effect of Implementation Islamic Values and Employee Work Discipline on The Performance of Moslem Religious Employees at Regional Financial Management in the North Sumatra Provincial Government. INTERNATIONAL HALAL CONFERENCE & EXHIBITION 2019 (IHCE), [SI], v. 1, n. 1, p. 1-7, Aug. 2019
29. Fuadi, Ivan. 2017. The Effect of Human Resources Empowerment and Work Environment on the Performance of Civil Servants of the KPU North Sumatra Province with Job Satisfaction as a Moderating Variable. University of North Sumatra
30. Hapsari, Adinna. 2019. Human Resources Optimization And Utilization Of Accrual Based Accounting Information Technology On Performance Of Surakarta City Government Financial Reporting. International Journal of Economics, Business and Accounting Research (IJEBA) International Journal Vol-3, Issue-1, 2019 (IJEBA)
31. Iskandar et. al. 2017. The Influence Of Human Resources Competency And The Use Of Information Technology On The Quality Of Local Government Financial Report With Regional Accounting System As An Intervening. Journal of Theoretical and Applied Information Technology 31st October 2017. Vol.95. No. 20

32. Jumady, E., & Lilla, L. 2021. Antecedent and Consequence the Human Resources Management Factors on Civil Servant Performance. *Golden Ratio of Human Resource Management*, 1(2), 104 - 116.
33. Lubis, Arfah. 2020. The Influence of the Quality of Human Resources and the Utilization of Technology on the Village Fund Management System and the Impact on the Performance of the Village Government in Deli Serdang Regency. University of Northern Sumatra
34. Ria, Mai Peace. 2016. Analysis of the Effect of Bureaucratic Reform on Local Government Performance Case Study of West Java Provincial Government. Bogor Agricultural Institute
35. Rivai. 2021. The Strategy of Developing the Competence of Human Resources of the State Civil Apparatus of Barru Regency Government. *Pinisi Discretion Review* Volume 4, Issue 2, March 2020
36. Saragih, Hans Rollys. 2016. Analysis of Factors Affecting the Performance of Regional Apparatus Work Units (SKPD) in the Government of Samosir Regency with Inspectorate Supervision as Moderating Variable. University of Northern Sumatra
37. Shara. 2020. The effect of clarity on budget targets, quality of human resources, understanding of regional government accounting systems, and accountability on regional financial management performance with organizational commitment as a moderating variable in the Medan City Government's Regional Apparatus Organization. University of Northern Sumatra