



DEVELOPMENT OF ASN HUMAN RESOURCES TO IMPROVE PERFORMANCE (CASE STUDY AT THE BPK REPRESENTATIVE OFFICE OF DKI JAKARTA PROVINCE)

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ABSTRACTS

The development of ASN human resources is one of the government's strategies carried out to realize ASN that has good quality and performance capacity. BPK DKI Jakarta Province is a state institution which is a vertical agency of BPK RI in charge of examining the management and responsibility of state finances within the DKI Jakarta provincial government. The implementation of ASN HR development that has been carried out still has several problems, including the implementation of internal rotation that is not carried out periodically. The purpose of this study was to determine the development of ASN human resources and the performance of ASN BPK Representatives of DKI Jakarta Province. This study uses a descriptive research method with a qualitative approach. This study resulted in the conclusion that in developing the human resources of ASN BPK Representatives of DKI Jakarta Province using the on the job method, namely through internships, guidance, and giving examples. While the off the job method is carried out through involving employees to attend training and formal education. The performance of the apparatus of the DKI Jakarta Provincial Representative Office is good if it is seen from the employee's work performance, employee discipline, employee attendance list, and performance indicators.

Keyword: Human Resources Management, ASN (State Civil Apparatus, Human Resources Development, Performance.

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1. INTRODUCTION

The Audit Board of Indonesia (BPK) is a state institution tasked with auditing the management and accountability of state finances. Based on Article 23E paragraph (1), (2), and (3) of the 1945 Constitution, it is stipulated that to audit the management and accountability of state finances, a free and independent Audit Board shall be established, then the results of the audit of state finances shall be submitted to the DPR, DPD, and DPRD, in accordance with their authority and the results of the audit shall be followed up by representative institutions and/or bodies in accordance with the law.

In accordance with the mandate of the amended 1945 Constitution, where Article 23G paragraph (1) states that the Audit Board of Indonesia is domiciled in the nation's capital and has representatives in each province. Thus, the BPK representatives in each provincial capital have a strong legal standing and are a representation of the BPK as a whole. To carry out the duties referred to in the Law, the BPK is assisted by the BPK Executive, one of which is the State Financial Auditorate (AKN) V, which among other things is tasked with auditing regional finances in regional governments and BUMDs in the Sumatra and Java regions.

Based on BPK Regulation Number 1 of 2019 concerning the Organization and Work Procedures of the Audit Board of Indonesia as amended by BPK Regulation Number 2 of 2020, the BPK Representative Office of DKI Jakarta Province, which is domiciled in Jakarta, is one of the BPK Implementing elements, which is under the Main Auditor of State Finance (AKN) V and is responsible to Member V of BPK through the Main Auditor KN V. The BPK Representative Office of DKI Jakarta Province is led by a Head of Representative. The BPK Representative Office of DKI Jakarta Province has the task of auditing the management and accountability of regional finances in the DKI Jakarta Provincial Government, BUMD and related institutions within the entity, including carrying out audits assigned by AKN. In order to encourage the implementation of its duties and authorities, the BPK has prepared a 2020-2024 strategic plan, which emphasizes 2 (two) policy directions to support the achievement of strategic targets and objectives as follows: (1) Increasing Synergy and Collaboration in Auditing and Settlement of State Losses on an Ongoing Basis; and (2) Increasing Synergy and Collaboration in Organizational Governance. In order to increase synergy and collaboration in organizational governance. The success of achieving the audit policy direction can be realized if it is supported by good organizational governance. Therefore, the second policy direction will be focused on increasing synergy and collaboration in organizational governance at BPK. The strategy that will be implemented in this policy direction is through Strategy 6 - Optimizing Resource Management and Cooperation with Stakeholders. The visualization form of BPK's Renstra (Rencana Strategi – Strategic Plan) can be seen in **Figure 1** below.



Figure 1. Visualization Form of BPK's Strategic Plan

Closely related to the optimization of resource management, especially related to Human Resources (HR) is carried out through the development of HR management at the BPK Representative Office of DKI Jakarta Province in the 2016-2020 Renstra period which is directed at competency management, performance management, career management and training and development. However, to support the implementation of its duties and functions, BPK must be supported by employees who have qualified skills and expertise in the required fields. In the 2020-2024 Renstra, the focus of HR development will be directed at developing a talent pool in the audit field that supports the achievement of BPK's vision and mission. However, in the implementation of the development of its apparatus resources, there are still several problems, including the lack of availability and number of ASN needs for each level of office when adjusted to the Regulation of the Secretary General of BPK RI Number 80 of 2019 concerning job maps, in relation to supporting the BPK's vision and mission in the 2020-2024 Renstra, an adequate number of HR is needed.

State Civil Apparatus (ASN—Aparatur Sipil Negara)

Based on Law Number 5 of 2014 concerning State Civil Apparatus, Article 1 states that:

- (1) Aparatur Sipil Negara yang selanjutnya disingkat ASN adalah profesi bagi pegawai negeri sipil dan pegawai pemerintah dengan perjanjian kerja yang bekerja pada instansi pemerintah.*
- (2) Pegawai Aparatur Sipil Negara yang selanjutnya disebut Pegawai ASN adalah pegawai negeri sipil dan pegawai pemerintah dengan perjanjian kerja yang diangkat oleh pejabat pembina kepegawaian dan diserahi tugas dalam suatu jabatan pemerintahan atau diserahi tugas negara lainnya dan digaji berdasarkan peraturan perundang-undangan.*
- (3) Pegawai Negeri Sipil yang selanjutnya disingkat PNS adalah warga negara Indonesia yang memenuhi syarat tertentu, diangkat sebagai Pegawai ASN secara tetap oleh pejabat pembina kepegawaian untuk menduduki jabatan pemerintahan.*

- (1) State Civil Apparatus, hereinafter abbreviated as ASN, is a profession for civil servants and government employees with work agreements who work in government agencies.
- (2) State Civil Apparatus Employees, hereinafter referred to as ASN Employees, are civil servants and government employees with work agreements who are appointed by personnel development officials and assigned duties in a government position or assigned other state duties and are paid based on laws and regulations.
- (3) Civil Servants, hereinafter abbreviated as PNS, are Indonesian citizens who meet certain requirements, appointed as permanent ASN Employees by personnel development officials to occupy government positions.

Furthermore, Law Number 5 of 2014 concerning State Civil Apparatus Article 11 states that the duties of ASN are:

- a. implementing public policies made by the Civil Service Development Officer in accordance with the provisions of laws and regulations;

- b. providing professional and quality public services; and
- c. strengthening the unity of the Unitary State of the Republic of Indonesia.

Human Resource Management

HR is the science and art of managing the relationship and role of the workforce to effectively and efficiently help realize the goals of the company, employees, and society. Civil servant management can be interpreted as HR management in public organizations that aims to improve performance in the implementation of government, development, and services to the community (Knies et al., 2024).

The purpose of HR in public organizations or civil servant management is to ensure the implementation of government and development tasks in an efficient and effective manner with the support of civil servants who are professional, responsible, honest, and fair (Hadijaya et al., 2023). Furthermore, Tanjung (2020) states that the functions of HR are: planning, organizing, directing, controlling, procurement, development, compensation, integration, maintenance, discipline, and dismissal.

Human Resource Development

Development is one of the management functions. Development is important because of the demands of work as a result of the globalization era. Public/government organizations are inseparable from the influence of the globalization era which requires government officials to provide services according to the wishes of the community. Hasibuan (2011) states that: "development is an effort to improve the technical, theoretical, conceptual, and moral abilities of employees according to the needs of the job/position through education and training".

The implementation of human resource development must basically be based on methods that have been established in the HR development program. In HR development, targets, time, processes, and implementation methods must have been determined. HR development is intended as a means of improving performance. Sedarmayanti (2010) divides HR development methods into 2 methods, namely:

a. On The Job

The on the job method is a training method that is carried out in the actual workplace and is carried out while working.

(1) Job rotation

Hasibuan (2011) explains that: "job rotation is a development technique carried out by moving participants from one position to another periodically to add expertise and skills to each position".

(2) Coaching

Sedarmayanti (2010) explains that: "guidance and training are carried out by participants having to carry out tasks with guidance from senior officials or experts. Guidance and counseling are considered effective because the training is individualized and participants practice/learn to do the work directly".

(3) Apprenticeship/understudy (internship)

[Sedarmayanti \(2010\)](#) explains that internships are carried out by participants following work/activities carried out by certain job holders, to learn how to carry out an activity. Furthermore, it is explained that internships usually combine on-the-job training with theoretical experience gained by participants at the training location to prepare participants to hold certain positions in the future.

(4) Demonstration and example

[Hasibuan \(2002\)](#) explains that demonstration and example "is a training method carried out by demonstrating and explaining how to do a job through examples or experiments that are demonstrated".

b. Off the Job

(1) Education and training (diklat)

PNS training is a process of transforming the quality of state apparatus human resources that touches on 4 (four) main dimensions, namely spiritual, intellectual, mental and physical dimensions that are directed at changes in the quality of the four dimensions of state apparatus human resources ([Sudja and Yuesti, 2017](#)).

According to Government Regulation Number 101 of 2000 concerning Civil Servant Education and Training, several types of training are mentioned, including: pre-service training (for CPNS) and in-service training (diklatpim, functional training, technical training).

(2) Formal Education

Education is a process, technique, and method of teaching and learning with the intention of transferring knowledge from one person to another through systematic and organized procedures that take place over a relatively long period of time ([Sedarmayanti, 2010](#)).

Performance

Performance is the result of work in terms of quality and quantity of a person in carrying out their functions in accordance with the responsibilities given to them ([Maryani, 2021](#)). Furthermore, performance is interpreted as a description of the level of achievement of the implementation of activities/programs/policies in realizing the targets, objectives, and mission and vision of the organization ([Herlina et al., 2019](#)). So it can be concluded that the performance of the apparatus is basically the result of work shown by the apparatus in carrying out tasks in accordance with the responsibilities given to them.

In performance assessment, certain indicators need to be set to measure whether the development is good or not. Development is said to be good if it meets the targets that have been set. [Maryani et al. \(2021\)](#) explain several criteria used to measure performance, namely (1) quality; (2) quantity, punctuality; (3) cost effectiveness; and (4) interpersonal impact (concerning increased self-esteem, good relationships, and cooperation among colleagues or subordinates).

The development method applied needs to be measured whether it is good or not. The development method can be said to be good if it achieves the desired target, namely it

can improve the quality of employees in doing their jobs. The indicators that can be measured from the development method applied include the following (Hasibuan, 2011): (1) employee work performance; (2) employee discipline; (3) employee absenteeism; (4) level of damage to production, tools, and machines; (5) employee accident rate; (6) level of waste of raw materials, energy, and time; (7) level of employee cooperation; (8) level of employee incentive wages; (9) employee initiative; and (10) manager leadership and decisions.

2. RESEARCH METHODS

This paper uses a descriptive research method with a qualitative approach. The data sources used are primary data and secondary data. Data collection techniques used through interviews, observations, and documentation. The research instruments are interview guidelines and field notes. Data analysis using the interactive model from Miles and Huberman, namely data reduction, data presentation, and drawing conclusions. The location of this paper is the DKI Jakarta Province with the research site at the BPK Representative Office of the DKI Jakarta Province. Thus, the focus of the research is: the first focus is the development of ASN BPK Representative Office of the DKI Jakarta Province, including: on the job methods, namely: a) job rotation; b) internships; c) guidance; and d) demonstrations and examples, as well as off the job methods, namely: a) training; and b) formal education. The second focus is the performance of ASN BPK Representative Office of the DKI Jakarta Province, including: a) work performance; b) work discipline; c) attendance list; and d) community satisfaction index.

3. RESULTS AND DISCUSSION

3.1 Development of ASN Human Resources of BPK Representative Office of DKI Jakarta Province

The Audit Board of Indonesia (BPK) is a state institution tasked with auditing the management and accountability of state finances. Based on Article 23E paragraphs (1), (2), and (3) of the 1945 Constitution, it is stipulated that to audit the management and accountability of state finances, an independent and autonomous Audit Board shall be established.

In accordance with the mandate of the amended 1945 Constitution, Article 23G paragraph (1) states that the Audit Board of Indonesia is based in the nation's capital and has representatives in each province. Thus, the BPK representatives in each provincial capital have a strong legal standing and are a representation of the BPK as a whole. To carry out the duties referred to in the Law, the BPK is assisted by the BPK Executive, one of which is the State Financial Auditorate (AKN) V, which among other things is tasked with auditing regional finances in regional governments and BUMDs in the Sumatra and Java regions.

Based on BPK Regulation Number 1 of 2019 concerning the Organization and Work Procedures of the Audit Board of Indonesia as amended by BPK Regulation Number 2 of 2020, the BPK Representative Office of DKI Jakarta Province, which is domiciled in Jakarta, is one of the BPK Implementing elements, which is under the Main Auditor of State Finance (AKN) V and is responsible to Member V of BPK through the Main Auditor KN V. The BPK Representative Office of DKI Jakarta Province is led by a Head of Representative.

Based on research, the BPK Representative Office of DKI Jakarta Province is developing ASN human resources in order to improve performance so that the implementation of audits

of management and responsibility for state finances can be achieved. This is in accordance with the objectives of PNS management put forward by [Sedarmayanti \(2010\)](#) which states that the objectives of PNS management are to ensure the implementation of government and development tasks in an efficient and effective manner with the support of professional, responsible, honest, and fair PNS.

a. On the Job

1) Job Rotation

The development of ASN human resources of the BPK Representative Office of DKI Jakarta Province through internal job rotation is not carried out periodically. This can be seen from the issuance of internal mutation decrees carried out at the time of placement of incoming transfer employees and also when there is a change in the job family of employees in the BPK Representative Office of DKI Jakarta Province. This can be seen in **Table 1**.

Table 1. Recapitulation of Total Mutation Decree Issuance (SK Mutasi)

NO	YEAR	TOTAL INTERNAL MUTATION SK
1	2015	4
2	2016	5
3	2017	3
4	2018	2
5	2019	3
6	2020	2
7	2021	2

2) Internship

The form of implementation of the internship method that has been implemented in the period 2020-2021 at the BPK Representative Office of DKI Jakarta Province by:

- Appointing one of the senior employees to carry out the work of an official or leader as a Daily Executor (Plh) or Acting Task Force (Plt);
- Sending employees according to their duties to conduct comparative studies to other BPK Representative offices or to related agencies/companies in the context of Transfer of Knowledge and Benchmarking; and
- Delegating employees to participate in the Leadership Program, external auditors of the International Maritime Organization (IMO), Annual Australasian Council Auditors-General (ACAG), and Secondment Audit of Financial Reports in Australia (BPK-Australian National Audit Office (ANAO) Bilateral Program).

According to [Hasibuan \(2002\)](#) and [Sedarmayanti \(2010\)](#), this internship method is carried out to prepare the "crown prince" to hold the position in the future by providing the knowledge needed long before. However, based on interviews and research conducted by the author, this cannot be used as a benchmark. Because to replace the

position must be in accordance with the regulations and rank held by the employee and also the authority of the central agency.

3) Guidance

From the results of research in the field, it is known that the BPK Representative Office of DKI Jakarta Province in developing its ASN HR also uses the guidance method. In accordance with the opinion of [Abetang et al. \(2024\)](#) which states that guidance is carried out by superiors teaching work skills and expertise to subordinates. Likewise, what is done at the BPK Representative Office of DKI Jakarta Province, each superior/leader provides guidance and direction to related staff in carrying out their duties. As a record of the implementation of the guidance, it is stated and becomes one of the requirements in the Employee Performance Target (SKP) form.

The guidance method in developing ASN human resources has been effective in directing how employees carry out their duties. This analysis is supported by the opinion of [Sedarmayanti \(2010\)](#) who stated that guidance is considered effective because employees are directed directly by the leader so that employees understand how to do a job.

4) Demonstration and giving examples

The demonstration and giving examples method is a method of developing ASN human resources on the job with officials or employees who are more expert in providing examples or demonstrating how to do the job. This is usually done at the BPK Representative Office of DKI Jakarta Province in the form of In House Training (IHT) activities, Assistance in Implementing Activities and Knowledge Transfer Forum (KTF). This is in accordance with the opinion of [Chi \(2013\)](#) who stated that the demonstration and example method is carried out by demonstrating and explaining how to do a job through demonstrated examples. When viewed from the types of on the job methods put forward by [Martin et al. \(2014\)](#), the demonstration and example method is included in the informal on the job type where in this method there is no special trainer available. Training participants must pay attention and imitate other employees.

b. Off the Job

1) Education and training

BPK Representative Office of DKI Jakarta Province in an effort to improve the performance of its employees provides opportunities for its employees to attend training. The training attended by BPK Representative Office employees of DKI Jakarta Province refers to Government Regulation Number 101 of 2000 concerning Education and Training of Civil Servants and Decree of the Head of the State Administration Agency No. 193/XIII/10/6/2001 concerning General Guidelines for Education and Training of Civil Servants.

ASN BPK Representative Office of DKI Jakarta Province is the main element in examining the management and responsibility of state finances in DKI Jakarta Province, both Auditing ASN and Supporting/Supporting ASN. For this reason, employees are needed who can carry out these tasks well, responsibly, and professionally. In line with this, it is necessary to carry out coaching through leadership education and training (diklatpim). This education and training component is mandatory for all employees,

where there is a minimum limit for employees to attend education and training in a year, which is the implementation of education and training for 20 Lesson Hours (JP).

2) Formal Education

In relation to formal education, based on the research results, the BPK Representative Office of DKI Jakarta Province provides an opportunity for all its employees, especially for employees who still have a long work period, to take formal education to a higher level and this opportunity is given through study assignments and study leave without leaving their routine work.

The BPK Representative Office of DKI Jakarta Province which allows its employees to take formal education is in line with the opinion of [Ishaq \(2019\)](#) regarding development, namely efforts to improve the technical, theoretical, conceptual, and moral abilities of employees according to the needs of the job/position through education or training. Employees who have taken S-2 education and are in accordance with their majors and jobs can certainly help these employees in carrying out their duties. The following is a description of the educational qualifications of employees at the BPK Representative Office of DKI Jakarta Province up to now, which can be seen in **Table 2**.

Table 2. Employee Bezzeting Based on Educational Qualifications

Jenjang Pendidikan PNS	
S3 (Doctoral degree)	1
S2 (Master's degree)	58
S1/D4 (Bachelor's degree)	92
Sarjana Muda/D3 (Diploma 3)	2
SMA (Senior High School)	8
SMP (Junior High School)	0
SD (Elementary School)	0

3.2 Performance of the BPK Representative Office of DKI Jakarta Province

a. Employee Work Performance

Performance is defined as a description of the level of achievement of the implementation of activities/programs/policies in realizing the targets, objectives, and mission and vision of the organization ([Elqadri et al., 2015](#)).

In line with this opinion, the work performance of BPK Representative Office employees of DKI Jakarta Province can be seen in the attachment to the 2020-2024 Renstra of BPK Representative Office of DKI Jakarta Province concerning the Achievement of Performance Indicators 2016-2020. From this, it can be seen to what extent the performance achievement is against the targets and targets of BPK Representative Office of DKI Jakarta Province that have been previously set. From the results of the study, if viewed from the attachment, the achievement of the performance of BPK Representative Office of DKI Jakarta Province against the targets and targets that have been set in accordance with the Strategic Targets and Performance Indicators, the majority almost reached 100%. The achievement of the 100% target cannot be separated from the work

performance of BPK Representative Office employees of DKI Jakarta Province in carrying out their main duties and functions.

b. Employee Discipline and Attendance List

Discipline is obedience to follow the rules that are the responsibility of the apparatus. The form of control carried out by the Head of Representative as the leader of the BPK Representative Office of DKI Jakarta Province is by implementing the function of waskat (inherent supervision) to employees and delegating supervision to officials below him. The supervisory function is carried out so that employees comply with Government Regulation Number 53 of 2010 concerning employee discipline which regulates 17 (seventeen) points of PNS obligations and 15 (fifteen) points of prohibitions for PNS.

The current discipline is very good overall. This can be seen from the absence of employees who violate the prohibitions of Government Regulation Number 53 of 2010, and of course this is documented and reported in stages to the vertical agencies above it in the form of Disciplinary Punishment Monitoring Reports which are reported periodically every quarter.

The first thing as an effort by the BPK Representative Office of DKI Jakarta Province to discipline its employees is to implement the Decree of the Secretary General of the BPK RI Number 382/K/X-XIII.2/6/2013 concerning the Guidelines for Attendance Management of the Audit Board, the most important of which is the use of an electronic attendance system through a task management application in stages in 1 (one) day, 2 (two) attendances are carried out, namely for the first attendance at 00.00 WIB to 11.59 WIB while for the second attendance it is carried out at 12.00 WIB to 23.59 WIB, where in addition to attendance, employees are required to manage what activities are carried out and upload evidence of the implementation of activities that have been carried out. The implementation of attendance routinely and on time is one means to comply with the obligations of civil servants as regulated in PP 53 of 2010 article 3 part one concerning civil servant discipline, namely obeying the provisions of working hours.

c. Auditee Satisfaction Index

In general, the function of ASN is to serve the interests of the community. Given the diversity of understandings of society circulating here, as a government institution, of course the BPK Representative Office of DKI Jakarta Province also serves the interests of the community. The definition of the community that benefits from the performance of ASN at the BPK Representative Office of DKI Jakarta is the auditee. An auditee is a person who is audited or a party audited by an auditor. The auditee has the right to assess employee performance because the auditee is a community that is in contact either directly or indirectly with employees as auditors who are representatives of the BPK Representative Office of DKI Jakarta Province. The importance of the satisfaction index given by the auditee is included by the BPK RI as a strategic target and performance indicator, namely Strategic Target (SS) - 1 Increasing Utilization of Audit Results, S-2.1 Increasing the Quality of Audit Results, Performance Indicator (IK) 2.1.2 Auditee Satisfaction Index on the Performance of BPK Examiners, which from year to year is always above its target realization. Measuring community satisfaction is an important element in performance assessment where the goal to be achieved is to provide better, more effective, and more efficient services. Service can be said to be satisfactory if the service can meet the needs and expectations of the community as service users. According to the

Decree of the Minister of State Empowerment Number KEP/25/M.PAN.2004 there are 14 (fourteen) elements used as the basis for measuring public satisfaction. Based on this, the public satisfaction index (IKM) is included in the Good category with the best elements in the performance and appearance elements.

4. CONCLUSION

The on-the-job method in the Development of ASN Human Resources of the BPK Representative Office of DKI Jakarta Province is implemented through Internal job rotation which has not been implemented optimally. This can be seen from the implementation of internal rotation not being carried out periodically. Internships have been carried out by: (1) appointing one of the senior employees to carry out the work of an official or leader as Plh or Plt; (2) Sending employees to carry out comparative studies in the context of Transfer of Knowledge and Benchmarking; and (3) Delegating employees to activities with peer agencies at home and abroad.

Guidance has been carried out by leaders within the BPK Representative Office of DKI Jakarta Province and documented in the form of SKP; and Demonstrations and giving examples have been carried out in the form of IHT and KTF. The off-the-job method in the Development of ASN Human Resources of the BPK Representative Office of DKI Jakarta Province is implemented through Education and training (diklat) which is a mandatory component that must be fulfilled every year by every employee without exception with a minimum implementation of activities for 20 JP and formal education is carried out by providing opportunities for employees to continue their formal education to a higher level, either through study permits or study assignments. The performance of ASN BPK Representative Office of DKI Jakarta Province has been quite good when viewed from the employee's work performance when viewed from the 2016-2020 Performance Indicator Achievement, the majority almost reached 100%, so it can be concluded that the performance is good. Employee discipline and attendance lists are good as seen from the absence of employees who violate PP No. 53 of 2010 concerning Employee Discipline.

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