

Analysis of Local Government Strategies in Capacity Building for Regional Financial, Asset, and Revenue Management Bodies in Baubau City, Indonesia

Herman Lawealai^{1*}, Nastia², Hastuti³

¹Department of Government Science, Faculty of Social Science and Political Science Universitas Muhammadiyah Buton, Baubau Southeast Sulawesi 93728, Indonesia.

²Department of Government Science, Faculty of Social Science and Political Science Universitas Muhammadiyah Buton, Baubau Southeast Sulawesi 93728, Indonesia.

³Department of Management, Faculty of Economics Universitas Muhammadiyah Buton, Baubau Southeast Sulawesi 93728, Indonesia.

*Corresponding author:
Email: hermanlawelai@yahoo.com

Abstract.

This study aims to analyze strategies for increasing the capacity of the Regional Financial, Asset, and Revenue Management Bodies in the City of Baubau. Clarity regarding where the local government is as a developed institution. The district/city policy strategy as a region and institution has not been formulated in a clear and clear manner. Even though the government has clearly been given the authority to formulate a strategy for the creation of a strategic public service policy to the public. This research study uses a SWOT analysis technique with a qualitative approach, which consists of Strengths, Weaknesses, Opportunities, and Threats. SWOT analysis aims to maximize strengths and opportunities but can minimize weaknesses and threats. By evaluating internal factors including the strength of the Baubau City Finance, Asset, and Regional Revenue Management Agency in increasing organizational capacity; Weaknesses, namely all factors that are not beneficial or detrimental to the Regional Financial, Asset and Income Management Agency of Baubau City. Meanwhile, evaluation of external factors includes opportunities, namely all the opportunities that exist as government policies, applicable regulations or national or global economic conditions which are considered to provide opportunities for capacity building to grow and develop in the future; Threats, namely things that can cause losses to the capacity building of the Baubau City Financial Management Agency, Asset, and Regional Revenue.

The results of this study indicate that there are 4 alternative strategies obtained from compiling a SWOT matrix derived from the identification of internal and external factors in order to improve the service performance of the Financial Management Agency, Asset and Regional Income of Baubau City. The alternative strategies are the Strength-Opportunity (S-O) Strategy, the Weakness-Opportunity (W-O) Strategy, the Strength-Threat (ST) Strategy, and the Weakness-Threat (WT) Strategy.

Keywords: Analysis, SWOT, Strategy, Improvement, Capacity, Local Government.

1. INTRODUCTION

Conceptually, the perspective of local government management is like the focus of the study [1],[2],[3]; and many other experts are a contribution to the development of a government that continues to innovate in the context of improving public services to the public in the modern era. In principle, it is argued that the decentralization of

regional autonomy gives authority to local governments to develop public services by developing the capacity of regional government organizations[4].

Capacity development is an effort intended to develop a variety of strategies to increase the efficiency, effectiveness, and responsiveness of government performance[5]. Namely efficiency, in terms of the time and resources needed to achieve an outcome; effectiveness in the form of the appropriateness of efforts for the desired results; and responsiveness, namely how to synchronize needs and abilities for that purpose [6].

In realizing regional autonomy, strategies that need to be formulated based on dimensions, influencing factors, and requirements for capacity building [7]include (1) clearly defining the vision and mission of the regions as well as regional government institutions; (2) improving local public policy systems; (3) improving the organizational structure of local governments; (4) enhancing the management and leadership capabilities of local governments; (5) development of local government internal and external accountability systems; (6) enhancing the organizational culture of local government; (7) human resources development of local government officials; (8) development of a network system between districts and cities; and (9) developing the use and adjustment of a conducive local government environment.

From previous studies recommending that there are still many local governments at this time[8], it seems that there is no clarity about where the local government is as an institution to be developed[9]. In other words, the district/city policy strategy as a region and institution has not been formulated in a firm and clear manner. Even though the government has clearly been given the authority to formulate a strategy for the creation of a strategic public service policy to the public.

So that the strategic areas to be developed by the regions in order to achieve clarity on strategic policies appear clear[10], what local governments can do is;

1. Dig up as much information as possible about the capacity and resources owned by the region, both from inside and outside the organization.
2. Composing; district/city strategic plans, and district/city government institutional strategic plans.

Apart from the two things above, what is not important is realizing 'visionary' leadership. Namely to lead and be able to see the future of outreach on a local, national, and global scale[11]. Many studies show that some regional heads do not know the strategic plan in providing services to the community. This shows that the local government is not yet visionary[12]–[14].

The Regional Financial, Asset and Revenue Management Agency of Baubau City is a regional government institution that every period of leadership of the regional head of Baubau City. This institution compiles a strategic plan in the form of a planning document for a five-year period containing its objectives, targets, strategies, policies, programs, and activities, is compiled based on the main tasks and functions of Regional Government Organizations and is guided by the Regional Long-Term

Development Plan and is a public document that has a strategic role in elaborating operationally the vision and mission of the Regional Head and Deputy Regional Head of Baubau City.

The purpose of preparing the strategic plan for the Regional Financial, Asset and Revenue Management Agency of Baubau City is to provide an overview and direction of the implementation of the development of supporting elements of government affairs in the financial sector for the next 5 years.

The objectives for preparing the strategic plan for the Regional Financial, Asset, and Revenue Management Agency for the City of Baubau are:

1. Availability of a comprehensive strategic planning document that ensures consistency in the formulation of regional problems.
2. Availability of planning for policy direction and strategy.
3. Availability of strategic program selection according to regional needs.

After the Regency/City Mid-Term Development Plan ends, of course, there are many development problems that must be implemented[15]. Likewise, with the Baubau City government ending the term of office of each local government, a careful analysis was carried out to identify problems affecting the implementation of the duties and functions of the Regional Financial, Asset and Revenue Management Agency of Baubau City in managing finances, assets, and regional revenues[16]. Some of the problems that appear are as follows:

1. Inadequate mastery of financial management human resources on information technology, especially financial information systems and assets.
2. The use of standard units for goods and services prices is not optimal and the cost standard analysis has not been applied in budget preparation.
3. In implementing the performance-based budgeting system, performance indicators are formulated as a means of detecting the achievement of the desired outputs and results.
4. Disbursement of the budget was not in accordance with the cash flow resulting in a budget buildup in the fourth quarter.
5. The level of understanding of financial administration in each regional government agency is still low.
6. Verifier of regional government agencies has not been optimal in the implementation of administrative work and accountability for the implementation of activities.
7. The administration of regional property is still done manually, not using the application.
8. Uncertified studio land assets.
9. The low commitment of local government agencies in following up on the Audit findings of the Republic of Indonesia Financial Audit Board.
10. The awareness of taxpayers in fulfilling their obligations is still low.

11. The application of regional tax sanctions has not been optimal.
12. The capacity of the regional tax management apparatus still needs to be improved.

Observing these problems, the Regional Financial, Asset and Revenue Management Agency of Baubau City needs an analyst in the framework of strategic policies. This is interpreted in carrying out the duties and responsibilities under the authority of the financial management body, assets and regional income are tertiary in financial management, tertiary in asset management, and tertiary in providing services to the community related to regional tax management.

Local government, which is supported by apparatus with good performance, responsibility, and mastery of science and technology, is expected to be able to create a government that is clean, transparent, professional, and effective in carrying out its duties. This condition is expected to be able to guarantee the performance of the government in creating excellent public services and creating legal certainty and public accountability [17], [18]. In carrying out bureaucratic reform, the government has made improvements to the bureaucratic system, starting from structuring authority, standard operating procedures, cooperation, synergy, and organizational integration, as well as The use of information and communication technology to increase efficiency. In addition, the City Government of Baubau is also making improvements in personnel management, as well as breakthrough efforts to improve the capacity, quality, and performance of the apparatus. This is done to safeguard better governance management and improving the quality of public services.

In addition, the implementation of a strategic vision in increasing public service satisfaction, so it is necessary to know the synergy of the strategic vision on the service performance of the Regional Financial, Asset and Revenue Management Agency of Baubau City.

II. METHODS

The data analysis technique used in this study is to use the SWOT analysis technique with a qualitative approach, which consists of Strengths, Weaknesses, Opportunities, and Threats. SWOT analysis aims to maximize strengths and opportunities but can minimize weaknesses and threats.

According to Harisudin [19], SWOT analysis is a strategic factor strategy that is formulated systematically. The strategy is a very important tool for achieving goals. Meanwhile, according to [20] a strategy is a comprehensive master plan that explains how to achieve all the goals previously set.

From the meaning of the SWOT, it will be as follows:

1. Evaluation of internal factors
 - a. Strength, namely what strengths the Regional Financial, Asset and Revenue Management Agency of Baubau City has.

- b. Weaknesses, namely all factors that are not beneficial or detrimental to the Regional Financial, Asset and Revenue Management Agency of Baubau City.
- 2. Evaluation of External Factors
 - a. Opportunities, namely all opportunities that exist as government policies, applicable regulations, or national or global economic conditions that provide opportunities for tourism to grow and develop in the future
 - b. Threats, namely things that can bring harm to tourism, such as the erosion of local culture due to the lifestyle actions of visitors, foreign tourists, which result in creating the identity or uniqueness of the local culture.

This analysis was carried out using data collection tools, namely observation guidelines, interviews, and document study. With the following stages:

- a. Grouping the data that has been obtained for processing.
- b. Do a SWOT analysis.
- c. Enter the SWOT matrixd.
- d. Strategy analysis from the SWOT matrix.
- e. Recommend the strategies that have been made to managers

This study uses a SWOT analysis based on the concept of David (1993)[21]. SWOT analysis means analysis based on Strength-Weakness-Opportunities-Threats, namely Strength-Weakness-Opportunity-Constraints. Through SWOT analysis, it will help in concluding the final research. SWOT analysis uses an internal factor evaluation matrix (IFE) and an external factor evaluation matrix (EFE), where IFE includes strengths and weaknesses and EFE includes opportunities and challenges[22].

The SWOT matrix displays eight boxes, namely the two boxes on the left display external factors (opportunities and threats), the top two boxes display internal factors (strengths and weaknesses) and the other four boxes represent strategic issues that arise as a result of the encounter between external factors and internal. According to[23], based on the results of the SWOT analysis there are four alternative strategies available, namely the SO, WO, ST, and WT strategies. The SWOT matrix is explained as follows.:

Matriks SWOT	Opportunity	Threat
Strength	S+O	S+T
Weakness	W+O	W+T

Fig.1.SWOT matrix

The SWOT matrix (Threats Opportunities Weakness-Strengths (TOWS) Matrix is an important matching tool that helps managers develop 4 (four) types of strategies:

- 1. SO strategy, a combination of Strength and Opportunity is a way to take advantage of existing strengths.

2. WO strategy, a combination of Weakness and Opportunity, is how to overcome weaknesses by taking advantage of existing opportunities.
3. ST strategy, a combination of Strength and Threat is how the strength to deal with existing threats.
4. The WT strategy, a combination of Weakness and Threat, is how internal weaknesses do not add to being a threat

III. RESULT AND DISCUSSION

Challenges are threats from external factors that can affect the achievement of the objectives of the Regional Financial, Asset, and Revenue Management Agency. Meanwhile, opportunities are opportunities that come from external factors that can support the achievement of the objectives of the Financial, Asset, and Regional Revenue Management Agency in five years. By understanding the challenges and opportunities in its strategic environment, it is hoped that the Regional Financial, Asset, and Revenue Management Agency can make the right strategy for the realization of regional development goals.

Furthermore, in this SWOT analysis, researchers collect various information about internal and external factors by conducting interviews and document studies.

1. Strengths

Faktor yang mempengaruhi dalam pelaksanaan kegiatan dan kelembagaan organisasi dalam Program dan kegiatan maupun pelayanan pada Badan Pengelolaan Keuangan, Aset dan Pendapatan Daerah Kota Baubau antara lain:

- a. The availability of adequate Apparatus Resources in order to run the organization, of course, requires human resources capable of carrying out their duties and functions;
- b. The availability of supporting facilities and infrastructure that is owned is the capital for achieving the objectives;
- c. As well as the commitment to carry out the task is strengthening the capacity of the Regional Financial, Asset and Revenue Management Agency of Baubau City;
- d. The existence of a work coordination and communication network between regional officials in carrying out their duties,
- e. Availability of budget to carry out programs and activities as well as high motivation and willingness to work.

2. Weaknesses

- a. Internal and external coordination in carrying out tasks is sometimes lacking;
- b. There is still a disproportionate distribution of job duties, the placement of employees who do not pay attention to competence, abilities and skills;
- c. Lack of Human Resources with a background in Finance / Accounting;
- d. There are many regional assets that are not yet certified for ownership.

- e. The lack of awareness of taxpayers in fulfilling their obligations to the regions.

3. Opportunity

- a. Utilization of information technology in providing services;
- b. Collaborating with competent experts to provide guidance and assistance to officials within the Baubau City Finance, Asset and Regional Revenue Management Agency related to budget planning to accountability for implementing the Regional Revenue and Expenditure Budget and in the fields of Finance, Assets, , and Regional Revenue Management.
- c. Optimizing the use of Regional Property in improving the performance of the Regional Financial, Asset and Revenue Management Agency;
- d. To improve the ability of Human Resources through technical guidance and training in the areas of financial management, assets, and regional incomeah.

4. Threat

- a. The reporting system is still not based on information technology, so there is no speed and lack of data in its delivery;
- b. Limited facilities and infrastructure to support regional financial, asset, and revenue management activities, so that the existing apparatus is required to optimize existing facilities and infrastructure as best as possible to achieve the target set;
- c. Limited human resources who have a background in finance and accounting, especially in the field of financial management, assets, and regional income.

Tab.1.SWOT Matrix

<div style="display: flex; justify-content: space-between; align-items: center;"> <div style="writing-mode: vertical-rl; transform: rotate(180deg);">Eksternal</div> <div style="border-right: 1px solid black; padding-right: 10px;">Internal</div> </div>	Strength (S)	Weakness (W)
	<ol style="list-style-type: none"> 1. The availability of adequate Apparatus Resources in order to run the organization, of course, requires human resources capable of carrying out their duties and functions; 2. The availability of supporting facilities and infrastructure that is owned is the capital for achieving the objectives; 3. As well as the commitment to carry out the task is strengthening the capacity of the Regional Financial, Asset and Revenue Management Agency of Baubau City; 4. The existence of a work coordination and communication network between regional officials in carrying out their duties, 5. Availability of budget to carry out programs and activities as 	<ol style="list-style-type: none"> 1. Internal and external coordination in carrying out tasks is sometimes lacking; 2. There is still a disproportionate distribution of job duties, the placement of employees who do not pay attention to competence, abilities and skills; 3. Lack of Human Resources with a background in Finance / Accounting; 4. There are many regional assets that are not yet certified for ownership. 5. The lack of awareness of taxpayers in fulfilling their obligations to the regions.

	well as high motivation and willingness to work.	
Opportunity (O)		
<ol style="list-style-type: none"> Utilization of information technology in providing services; Collaborating with competent experts to provide guidance and assistance to officials within the Baubau City Finance, Asset and Regional Revenue Management Agency related to budget planning to accountability for implementing the Regional Revenue and Expenditure Budget and in the fields of Finance, Assets, and Regional Revenue Management. Optimizing the use of Regional Property in improving the performance of the Regional Financial, Asset and Revenue Management Agency; To improve the ability of Human Resources through technical guidance and training in the areas of financial management, assets, and regional income. 	<ol style="list-style-type: none"> Optimizing digital-based services; Working closely with experts who are competent in providing guidance and assistance to officials at the Baubau City Financial, Asset and Regional Revenue Management Agency related to budget planning to accountability for implementing the Regional Revenue and Expenditure Budget or in the fields of Finance, Asset and Regional Revenue Management; Utilizing the availability of the budget to carry out programs and activities to increase human resource capabilities through technical guidance and training in the areas of financial management, assets, and regional income. 	<ol style="list-style-type: none"> Collaborating with competent agencies to develop digital-based services; Performing a professional division of job duties, assigning employees with due observance of the competence, abilities, and skills possessed. Optimizing the use of Regional Property in improving the performance of the Regional Financial, Asset and Income Management Agency for regional assets that are still not certified for their ownership; Increase information technology-based (social media) socialization in order to anticipate the minimum awareness of taxpayers' awareness in fulfilling their obligations to local taxes.
Threat (T)		
<ol style="list-style-type: none"> The reporting system is still not based on information technology, so there is no speed and lack of data in its delivery; Limited facilities and infrastructure to support regional financial, asset, and revenue management activities, so that the existing apparatus is required to optimize existing facilities and infrastructure as best as possible to achieve the target set; Limited human resources who have a background in finance and accounting, especially in the field of financial management, assets, and regional income. 	<ol style="list-style-type: none"> Implementing an information technology-based reporting system so that there is reporting in reporting; Optimizing existing facilities and infrastructure as best as possible to achieve the set targets; Conduct training for officials of the Financial, Asset and Regional Revenue Management Agency for employees who do not have financial and accounting educational backgrounds, so that optimal service performance. 	<ol style="list-style-type: none"> Improve coordination and establish cooperation in order to improve facilities and infrastructure to support regional financial, asset, and revenue management activities, so that existing officials are required to optimize existing facilities and infrastructure as best as possible to achieve the targets set. Coordinate with the Regional Civil Service Agency so that the recruitment of State Civil Servants within the Regional Financial, Asset and Revenue Management Agency has a background in finance and accounting education, especially in the field of financial management, assets, and regional income.

After the analysis according to Table 1 SWOT Matrix above, the researchers discussed several strategies for the Service Performance of the Financial Management Agency, Assets, and Regional Revenue in Baubau City as follows:

1. Strategy Strength-Opportunity (S-O)

First, by optimizing digital-based services, this is after observing the internal conditions (strengths) that the human resources of the Financial Management Agency, Assets and Regional Revenue are adequate in order to run the organization, of course, it requires human resources capable of carrying out their duties and functions. then combined with external conditions (opportunities) that

currently the government is required to utilize information technology in providing services.

Second, namely Collaborating with competent experts in providing guidance and assistance for officials in the Regional Financial, Asset and Revenue Management Agency of Baubau City related to budget planning to accountability for the implementation of the Regional Revenue and Expenditure Budget and in the fields of Financial, Asset and Revenue Management. Area. This was proposed by researchers after observing internal conditions with a commitment to carry out the task of strengthening the capacity of the Regional Financial, Asset and Revenue Management Agency of Baubau City. Likewise by paying attention to external conditions that allow working with competent experts to provide guidance and assistance for officials within the Regional Financial, Asset and Revenue Management Agency of Baubau City related to budget planning to accountability for the implementation of the Regional Revenue and Expenditure Budget or in the field of financial management. , Asset, and Regional Income.

Third, namely by utilizing the Availability of the Budget to carry out Programs and Activities to increase the capacity of human resources through guidance and training in the areas of financial management, assets, and regional income This is done by researchers after paying attention to internal conditions with the availability of budgets to carry out programs and activities and high motivation and work will, as well as paying attention to external conditions in increasing human resource capabilities through guidance and training in the fields of financial management, assets, and regional income.

2. Strategy Weakness- Opportunity

First, namely collaborating with competent agencies in developing digital-based services. This is done by the researcher after paying attention to internal conditions that internal and external coordination in carrying out tasks is sometimes still lacking, as well as paying attention to external conditions that the opportunity for information management in providing services.

Second, namely carrying out a proportional division of work tasks, placing employees with competency, abilities, and skills. This is done by researchers after paying attention to the internal condition that there is still a division of work tasks that are not proportional, the placement of employees who do not pay attention to competence, abilities, and skills, as well as paying attention to external conditions that to improve human resource capabilities through guidance and training in good financial management, field Regional Assets, and Income.

Third, namely optimizing the use of Regional Property in improving the performance of the Regional Financial, Asset and Revenue Management Agency for regional assets that are still not certified for their ownership. This is done by the researcher after observing the internal condition that there are still many regional

assets that are still not certified for their ownership, as well as taking into account external conditions that optimize the management of Regional Property in improving the performance of the Regional Financial, Asset, and Income Management Agency. *Fourth*, namely by increasing information technology-based socialization (social media) in order to anticipate the lack of awareness of taxpayers in fulfilling their obligations to local taxes. This is done by the researcher after paying attention to the internal condition that the taxpayers' lack of awareness in fulfilling their obligations to local taxes, as well as taking into account the external conditions that use information technology in providing services.

3. Strategy Strength-Threat

First, namely implementing an information technology-based reporting system so that there is the speed in reporting. This is done by the researcher after paying attention to the internal condition that the availability of supporting facilities and infrastructure that is owned is the capital for the implementation of objectives, as well as paying attention to the external condition that the Reporting system is still not based on information technology so that there can be no speed and lack of data in its delivery. Second, by proposing a strategy to optimize existing facilities and infrastructure as well as possible to achieve the set targets. This is done by the researcher after paying attention to the internal condition that the availability of supporting facilities and infrastructure that is owned is the capital for the implementation of achieving goals, as well as taking into account the external conditions that the limited facilities and infrastructure to support the management of Finance, Assets and Regional Income, so that existing officials are demanded. to optimize existing facilities and infrastructure as best as possible to achieve the targets set.

Third, namely conducting training for officials of the Regional Financial, Asset and Income Management Agency for employees who do not have financial and accounting educational backgrounds, so that their service performance is optimal. This is done by researchers after paying attention to the internal condition that there is a budget available to carry out programs and activities to improve human resource capabilities with training and training both in the areas of financial management, assets, and regional income, as well as paying attention to external conditions that the limited human resources with backgrounds education and accounting, especially in the field of financial management, assets, and regional income.

4. Strategy Weakness-Threat

First, namely by increasing coordination and forging cooperation in order to improve facilities and infrastructure to support regional financial, asset, and revenue management activities, so that existing officials are required to optimize existing facilities and infrastructure as best as possible to achieve the set targets. This is done by researchers after paying attention to internal conditions that internal and

external coordination in carrying out tasks is sometimes still lacking, as well as taking into account external conditions that there are limited facilities and infrastructure to support financial management activities, assets, and regional income so that existing officials are required to optimize facilities. and existing infrastructure as well as possible to achieve the target set. Second, coordinate with the Regional Civil Service Agency so that the recruitment of Civil Servants within the Regional Financial, Asset and Revenue Management Agency with a background in finance and accounting education, particularly in the field of financial management, assets, and regional income. ; Likewise, the external condition is still limited to human resources with a background in finance and accounting education, especially in the areas of financial management, assets, and regional income.

IV. CONCLUSION

Strategies that must be carried out with a SWOT analysis approach in capacity building, among others; The Strength-Opportunity Strategy, namely by optimizing digital-based services; Collaborating with competent experts in providing guidance and assistance for apparatus. Making use of the available budget to carry out programs and activities to increase the capacity of human resources through technical training and training.

Weakness-Opportunity strategy, namely by collaborating with competent agencies in developing digital-based services; Performing a proportional distribution of job duties, assigning employees with due regard to the competence, abilities, and skills possessed. Optimizing the use of Regional Property in improving performance; Increase information technology-based socialization (social media) in order to anticipate the lack of awareness of taxpayers in fulfilling their obligations to local taxes. The Strength-Threat strategy is to apply an information technology-based reporting system so that there is the speed in reporting; Optimizing existing facilities and infrastructure as well as possible to achieve the set targets; Conduct training for employees who do not have financial and accounting educational backgrounds, so that optimal service performance. Weakness-Threat Strategy, namely by increasing coordination and establishing cooperation in order to improve facilities and infrastructure to support activities; Coordinating with the Regional Civil Service Agency so that the recruitment of employees has a financial and accounting education background, especially in the areas of financial management, assets, and regional revenues.

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