

TECHNICAL COMPETENCY MAPPING OF THE REGIONAL FINANCIAL AND ASSET MANAGEMENT APPARATUS OF NORTH MALUKU PROVINCE FOR BUDGETING SUB-OFFICE POLICY

THAMRIN HUSAIN *

Administration Science of Universitas Muhammadiyah Maluku Utara.

*Corresponding Author Email: thamrin892@gmail.com

HUSNULLAH PANGERAN

Lecturer, Universitas Bumi Hijrah, Maluku Utara.

Abstract

The phenomenon of globalization and the Industrial Revolution 4.0 encourages the government sector to adapt quickly, especially in improving the competence of human resources (HR). In North Maluku Province, in the budgeting sub-affairs of the Regional Financial and Asset Management Agency (BPKAD), this study aims to develop an Apparatus Technical Competency Map to improve the quality of human resources. The study targeted the State Civil Apparatus (ASN) in BPKAD North Maluku Province, with 42 respondents. The questionnaire quality was assessed through validity and reliability analysis, including a reliability test based on Cronbach's Alpha value. The findings show that most BPKAD apparatus in the budgeting sub-affairs are at level 1 in technical competencies related to Budgeting Policy Formulation, Budgeting Policy Advocacy, and Budgeting System Design. A low level of competence is also found in Reviewing Budgeting Documents. However, high levels of competence are found in Budget Document Preparation, Budget Performance Evaluation, and Policy Impact Analysis on Budgeting. These findings reveal the strengths and weaknesses of the BPKAD apparatus in the budgeting sub-affairs, providing a solid basis for developing a technical competency map per organizational needs. This initiative is essential to improve organizational effectiveness and performance in facing the challenges of globalization, the Industrial Revolution 4.0, and the changing paradigm of government.

Keywords: Globalization; Bureaucratic Reform; Human Resource Competencies.

INTRODUCTION

The current phenomenon of globalization is a phenomenon that changes the economic landscape, businesses, and societies around the world in general [1]. The process has resulted in significant transformations in the economic, business, and political sectors, such as changes in trade flows, exchange of goods and services, foreign investment, cooperation between countries in various fields, and the emergence of a new global culture caused by the diminishing physical boundaries due to globalization [2].

This phenomenon also plays a vital role in the development of the Industrial Revolution 4.0, which is characterized by innovative technological advancements such as artificial intelligence, big data, and blockchain that increasingly 'blur' physical, digital, and biological boundaries and impact society, businesses, and governments [3]. The global transformation generated by the phenomenon of globalization refers to the increasing interconnectedness and interdependence between countries and societies, a fiber of the Industrial Revolution 4.0 that signifies

technological advancement and the digital revolution has presented a strong impetus for the government sector to adapt quickly in order to improve the efficiency and effectiveness of its public services [4]. The adaptation process is also accompanied by increasing complexity in governance, giving rise to new needs for human resource competencies in the government sector in the form of improving the quality or competence of human resources of government officials [5].

In this context, competence is essential as it encompasses skills, abilities, and attitudes related to an individual's job [6]. Competencies also include behavioral characteristics and attributes indispensable for individuals to carry out their tasks or jobs effectively [7]. Therefore, in the realm of government, human resources need to have a variety of competencies that are not only aligned with the requirements of their roles and responsibilities but also include knowledge and skills related to technological advances that continue to develop due to the dynamics of globalization. It is intended that government human resources have a comprehensive understanding of various forms of emerging technologies and potential applications to improve the performance and effectiveness of government institutions so that they can better address the various needs of society [8].

In Indonesia, various efforts have been made to improve the quality of governance by increasing the competence of human resources and improving organizational performance through bureaucratic reform as stipulated in Presidential Regulation No. 81 of 2010 concerning the Grand Design of Bureaucratic Reform 2010-2025. The regulation was born from various needs that are indispensable to complement the capacity of the bureaucracy in Indonesia in order to face the flow of globalization and the dynamics of the strategic environment that continues to grow. This requires a wide range of human resource competencies, especially in the field of government, to implement bureaucratic reform effectively per the mandate of Indonesian Law No. 5 of 2014 concerning State Civil Apparatus.

As part of the initiative to support the bureaucratic reform agenda through increasing the competence of the State Civil Apparatus (ASN), it is essential to develop the Apparatus Technical Competency Map as an effort to align ASN competency needs with actual organizational/institutional needs related to human resources. The budgeting section is one crucial domain where human resource competencies in the government sector significantly influence.

Public budgeting, in general, has a considerable impact on political, managerial, accountability, and economic functions, potentially affecting the successful implementation of government policies [9]. This underscores the importance of government apparatus in the budgeting section to have competencies related to budget management, financial analysis, and understanding of the consequences of public expenditures made by the government. In addition, the importance of human resource competencies in budgeting can also be shown through the government's role in realizing public welfare through the effective allocation of funding sources to realize public welfare [10]. Effective budget management requires a comprehensive understanding of public needs and priorities and using relevant and innovative information technology for data analysis, budget planning, and monitoring of government financial performance. In an era where

information wields enormous power, managing and analyzing data efficiently is at the core of the competencies required for budgeting in the government sector. However, in practice, the mapping of organizational competency needs is ineffective, causing ASN to have to independently determine the direction of its competency development, which ultimately causes the development of ASN competencies to be inconsistent with the overall human resource needs of the organization. This is evident in the case at the Regional Financial and Asset Management Agency (BPKAD) of North Maluku Province, where there are limitations in work allocation, lack of interest in conducting competency development, limited access to functional and technical competency development facilities, and lack of coordination between units. Therefore, a Technical Competency Map of the BPKAD Apparatus of North Maluku Province is needed, especially in budgeting, to align ASN competency needs with the actual needs of the organization to produce more effective organizational performance.

The main focus of this study is the development of ASN technical competencies in the budgeting sub-section at BPKAD North Maluku Province, which aims to provide a foundation for improving the quality of human resources, providing clear direction in competency development strategies and ensuring that competency development runs effectively to support organizational performance which is very important to respond to the challenges of globalization effectively, the Industrial Revolution 4.0, and the transformation of the government paradigm.

LITERATURE REVIEW

Human resource management examines the various processes and activities involved in the employment, management, and development of individuals in an organization [11]. For most organizations, human resource management has a vital role in achieving organizational success because it is related to labor costs, which are the most significant component of operating costs, and the capabilities and knowledge possessed by the organization's human resources are important factors that affect overall organizational performance [12].

In the public sector, human resource management is concerned with managing personnel and positions to achieve government objectives, which is closely related to the social process as the direct executor of government functions [13]. It is important to note that there are different roles between human resource management in the public sector and the private sector. In the private sector, human resource management is a strategic force for companies to gain a competitive advantage in the global business landscape [14]. Meanwhile, in the public sector, the main objective of human resource management is to improve the effectiveness of performance in providing services to the community.

The development of human resource management in the public sector has led to a new trend in human resource management so that organizations can become more flexible and more accessible to adapt to environmental changes through the concept of competence presented in the discussion of human resources [15]. This change requires human resources in an organization to have the competencies needed to respond to global challenges through human resource management practices to create work attitudes and behaviors that benefit the

organization [16]. Competencies are closely related to personal attributes and qualitative human behaviors effectively utilized to assess and validate individual performance and success. This assessment includes various aspects such as the level of knowledge, cognitive skills, and individual performance in the workplace. In addition, it also includes aspects such as leadership, interpersonal skills, communication, ego development, patience, ability to set goals, and so on [17]. Kruyen and Genugten (2020) also suggested other forms of competence, such as cognitive competence, integrity, creativity, job completion, communication and persuasion, leadership, and individual self-development competencies.

RESEARCH METHOD

The 42 respondents targeted in this study were all State Civil Apparatus (ASN) in BPKAD North Maluku Province with the following characteristics. Based on age, most respondents are known to be in the 41 to 50 age group, with a proportion of 52.5 percent. Respondents in the age group above 50 years were recorded at 10 percent, and those under 26 were 2.5 percent, as seen in Fig. 1.

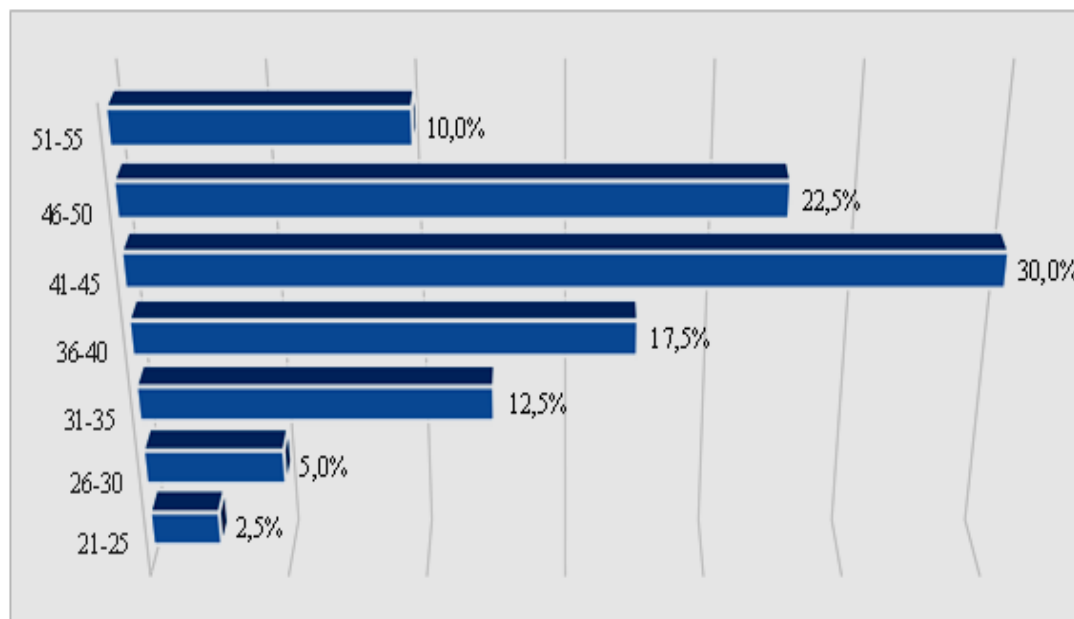


Figure 1: Composition of Respondents by Age Group

(Source: Analysis Result, 2022)

Based on gender, most respondents were female ASNs, with a proportion of 61.9 percent, while male respondents had a proportion of 38.1 percent, as presented in Fig. 2.

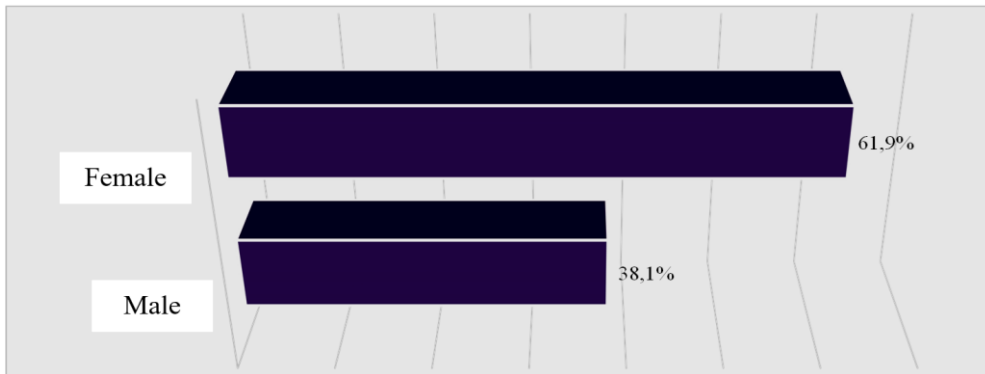


Figure 2: Composition of Respondents by Gender

(Source: Analysis Result, 2022)

Based on the year of appointment as ASN, most respondents are known to have had a service period between 16-20 years, with a proportion of 42.9 percent, and a service period of 11-15 years, with a proportion of 26.2 percent. The combined proportion of the two groups of respondents reached 69.0 percent. In contrast, a minor proportion came from respondents with a service period of fewer than five years and between 5 and 10 years, with proportions of 7.1 percent and 9.5 percent, respectively, as seen in Fig. 3.

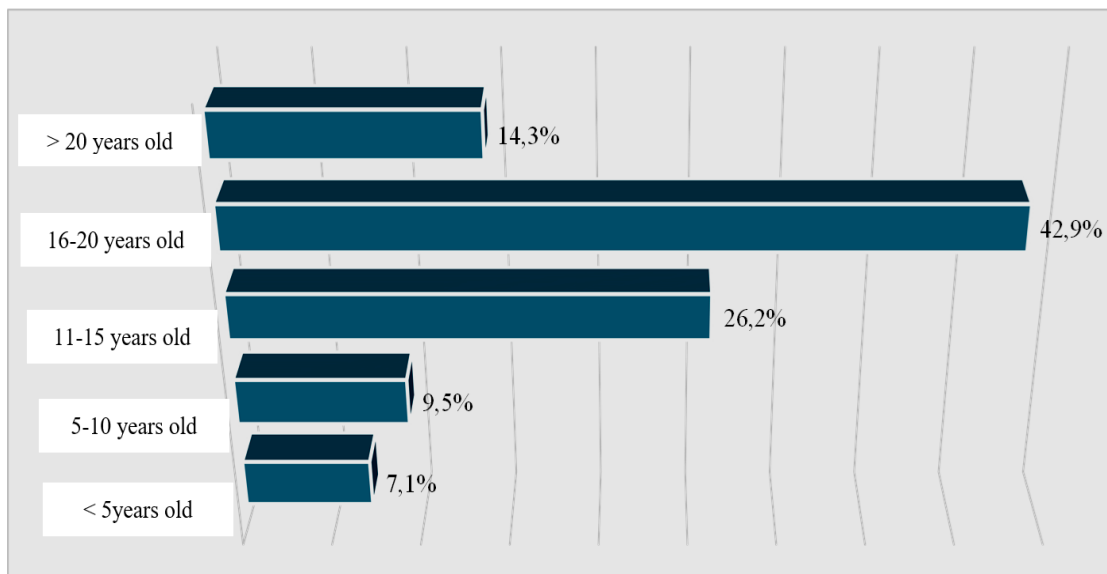


Figure 3: Composition of Respondents by Length of Service

(Source: Analysis Result, 2022)

Based on the highest level of education, most respondents have a Bachelor's degree (S1), with a proportion of 67.5 percent, followed by respondents with a Master's degree (S2) and high school education, with a proportion of 15 percent each, as presented in Fig. 4.

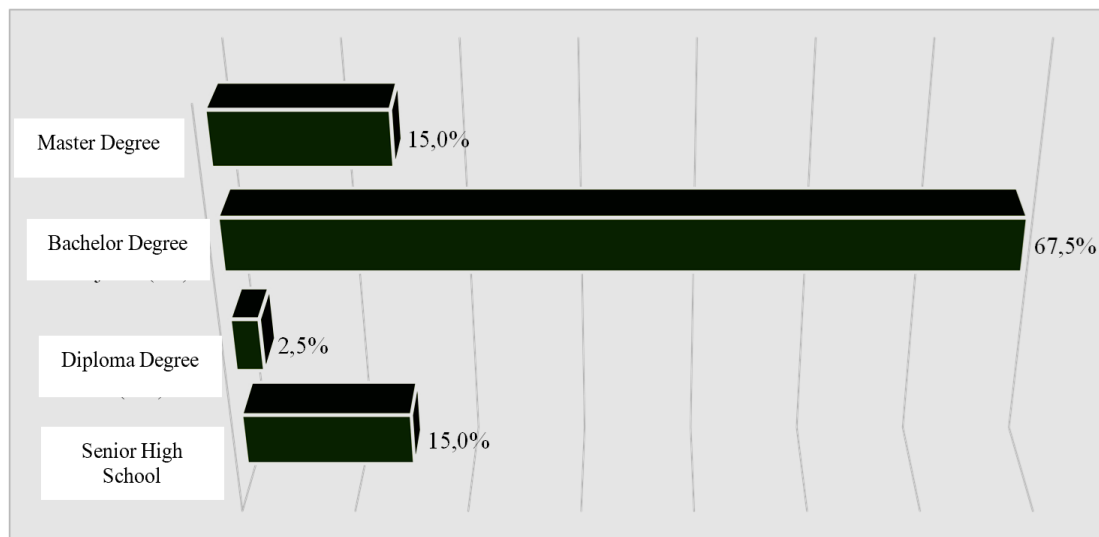


Figure 4: Composition of Respondents by Highest Level of Education

(Source: Analysis Result, 2022)

Based on the scientific field according to their latest educational background, most respondents are known to come from the accounting/finance discipline with a proportion of 31.3 percent, followed by the management field with a proportion of 21.9 percent, and the Development Studies field with a proportion of 18.8 percent, as seen in Fig. 5.

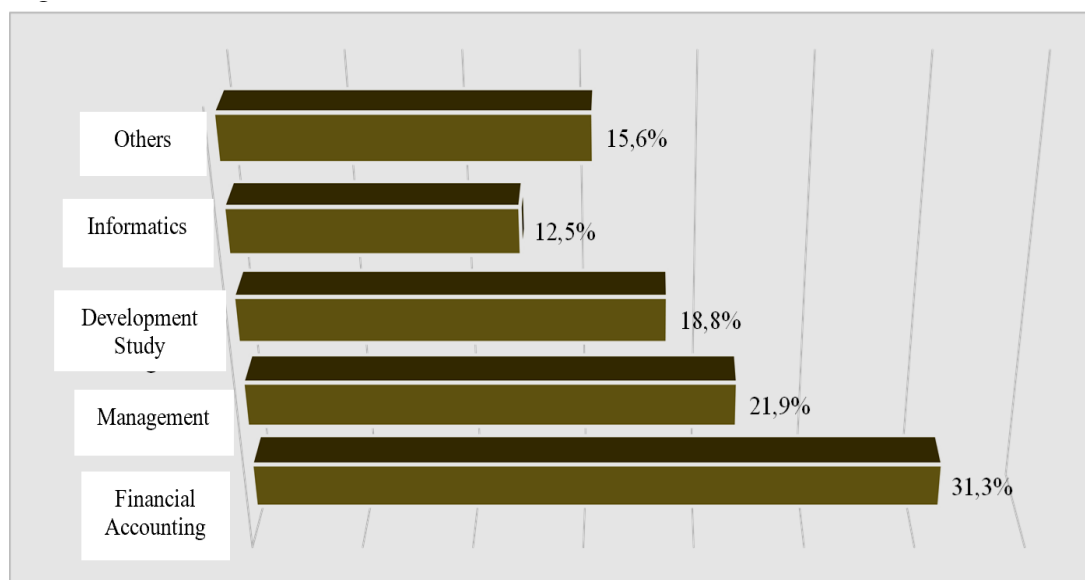


Figure 5: Composition of Respondents by Scientific Background

(Source: Analysis Result, 2022)

Furthermore, the questionnaire quality used in this study was tested by conducting validity and reliability analysis. The validity test emphasizes the accuracy of measurement, namely the extent to which the questionnaire can measure what you want to measure, which in this case is the level of technical competence in regional financial management in the regional financial management apparatus of North Maluku Province.

At the same time, the reliability test focuses more on the problem of measurement consistency. The validity test results show that most of the statements contained in the questionnaire have a strong correlation with each other; namely, around 43,667 (85.6%) correlation pairs have a strong relationship (> 0.5) at a confidence level of $> 95\%$.

This indicates that the questionnaire can measure the current technical competency map in the regional financial management apparatus of North Maluku Province.

Meanwhile, the reliability test results show that Cronbach's Alpha value for the technical competency assessment attributes of the budgeting sub-affairs contained in the questionnaire is more significant than 0.90. These results indicate that the respondents' answers have excellent internal consistency.

Table 1: Reliability Analysis

Atribut Penilaian	Cronbach's Alpha
Technical Competence of Budgeting Sub-Affairs	0,962

RESULTS AND DISCUSSION

In the budgeting sub-affairs, 12 technical competency units become assessment criteria. These technical competency units include Budgeting Policy Formulation, Budgeting Policy Advocacy, Preparation of Regional Revenue and Expenditure Budget (APBD), Preparation of Regional Revenue Ceiling and Target, Preparation of Budgeting Documents, Review of Budgeting Documents, Evaluation of Budget Performance and Regional Revenue, Preparation of Cost Standards/Input Cost Standards, Preparation of Budget Performance Evaluation Policies, and Policy Impact Analysis on Budgeting and Regional Revenue. The following study results were obtained based on independent responses from respondents to the statements contained in the competency indicators.

Budgeting Policy Formulation - most of the apparatus, around 76.2%, claimed to be competent at level 1. At this level, most apparatus have only collected data and information needed in the preparation of policies related to budgeting and social security, which include: 1) Identifying regulations, workflows, and parties involved in drafting policies related to budgeting and social security; 2) Explaining the basic concepts, techniques, methods, mechanisms, and steps of drafting policies related to budgeting and social security; 3) Collecting data, information, and supporting materials needed in drafting related policies.

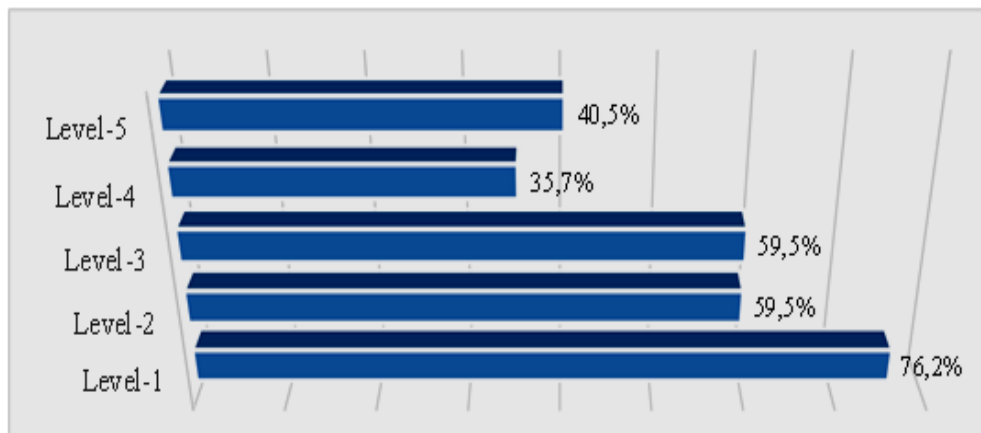


Figure 6: Technical Competency Level for Budgeting Policy Preparation

(Source: Analysis Result, 2022)

Based on Fig. 6, 59.5%, or almost 60%, claimed they were competent at levels 2 and 3, while levels 4 and 5 were claimed by less than 50% of the apparatus.

Budgeting Policy Advocacy - most of the apparatus, around 51.2%, claimed to be competent at level 1, indicating that they were only just able to explain the provisions regarding budgeting and social security, which include: 1) Collecting materials for the preparation of operational policies based on strategic policies within the scope of duties; 2) Explaining basic concepts, theories, and principles regarding budgeting and social security, and stages of activities, approaches, methods, and techniques of policy advocacy; 3) Mapping the specific needs of stakeholders in policy advocacy. As presented in Fig. 7, less than 50 percent of respondents claimed levels 2 to 5.

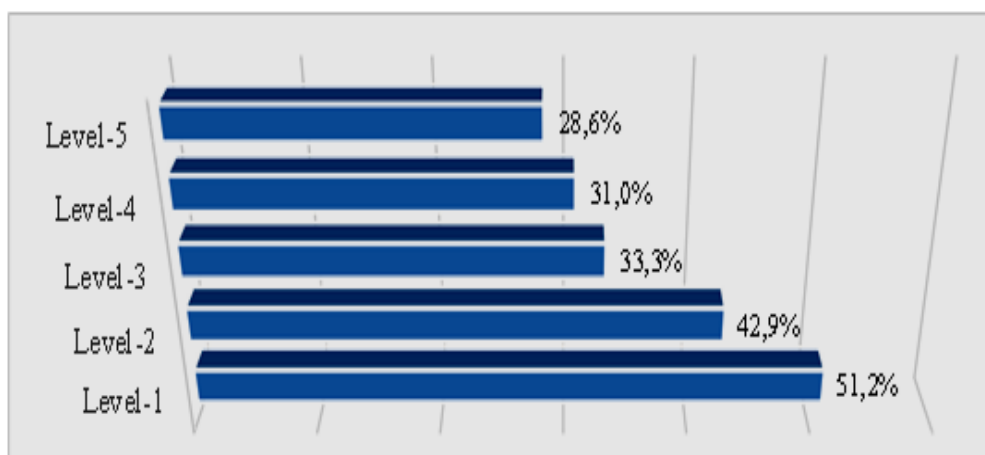


Figure 7: Technical Competency Level of Budget Policy Advocacy

(Source: Analysis Result, 2022)

Preparation of the Regional Revenue and Expenditure Budget (APBD) - most of the apparatus, around 59.5 percent, claimed to be competent at level 1, which indicates that they are only able to collect data related to the calculation of the APBD, which includes: 1) Explaining the differences between fiscal and/or monetary policy, planning and budgeting cycles, stages and processes (technocratic, political, administrative), the basics of calculating the Basic Assumptions of the APBD, the General Budget Policy (KUA) and the Temporary Budget Ceiling Priorities (PPAS), the basis for calculating the components of the APBD (Revenue, Expenditure, Surplus/Deficit, Budget Financing), and/or the general policy for the allocation of transfer expenditure for the year in question; 2) Collect data related to the calculation of the APBD; 3) Conduct a simple sensitivity analysis related to the influence of the Basic Macroeconomic Assumptions (ADEM) on the APBD components and / or the influence of economic parameters on the APBD. As presented in Fig. 8, less than 50 percent of the apparatus claimed to be competent at level 2 to level 5.

Preparation of Regional Revenue Ceiling and Target - most of the apparatus, around 76.2 percent (Fig. 9), claimed to be competent at level 1. At this level, most apparatus claimed that they were only able to prepare materials for the preparation of SKPD, BUD, and Regional Revenue ceilings and targets, which included: 1) Explaining the basic principles of preparing SKPD ceilings, BUD, and Regional Revenue targets; 2) Explaining the stages of the process of preparing SKPD ceilings, BUD, and Regional Revenue targets; 3) Collecting data and information from various credible sources related to the preparation of SKPD ceilings, BUD, and Regional Revenue targets.

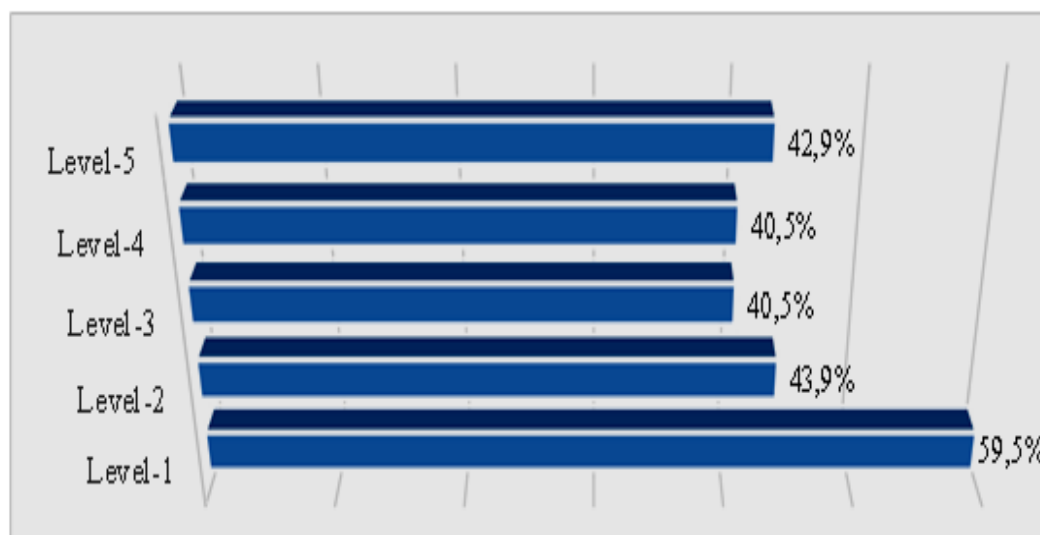


Figure 8: Technical Competency Level for APBD Preparation

(Source: Analysis Results, 2022)

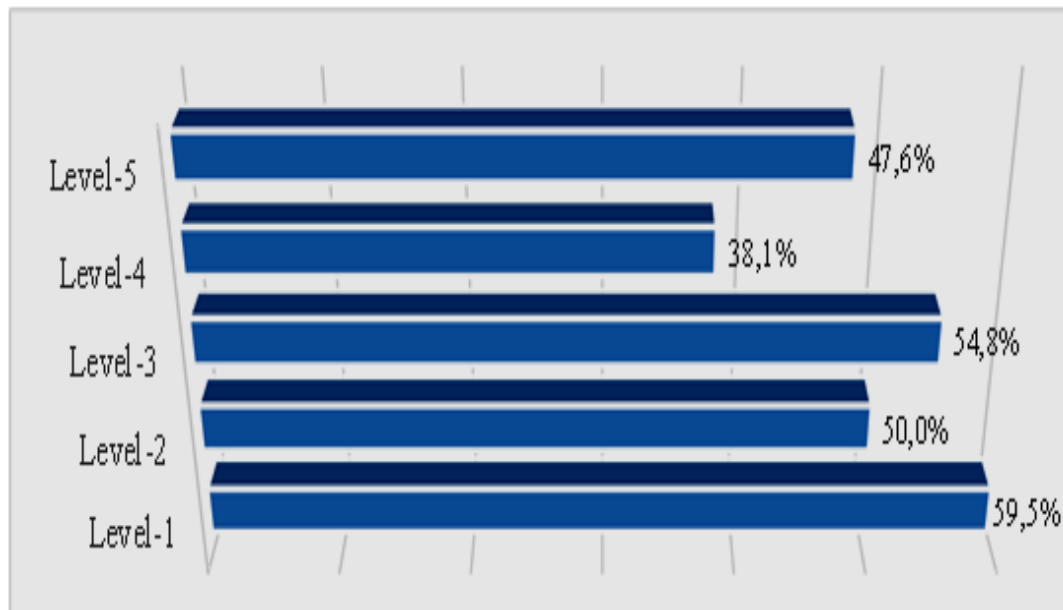


Figure 9: Technical Competency Level for Preparing the Ceiling and Regional Revenue Target

(Source: Analysis Result, 2022)

Figure 9 presented in the graph above, more than 50 percent of the apparatus also claimed that they were competent at levels 2 and 3, i.e., able to design SKPD ceiling, BUD, and Regional Revenue targets, including being able to develop recommendations for SKPD ceiling, BUD, and Regional Revenue targets.

Meanwhile, at levels 4 and 5, less than 50 percent of the apparatus was claimed.

Preparation of Budgeting Documents - most of the apparatus, around 61.9 percent, claimed to be competent at level 5, which indicates that they have been able to develop mechanisms, methods, and systems in the preparation of budgeting documents, which include: 1) Identifying current issues and potential problems in existing instructions and guidelines for preparing budget documents; 2) Analyzing current issues and potential problems and identifying alternative solutions; 3) Analyzing alternatives to problem-solving into an appropriate solution; 4) Presenting the results of the analysis synergized with related theories; 5) Developing recommendations for improving mechanisms, methods and systems in the preparation of budgeting documents.

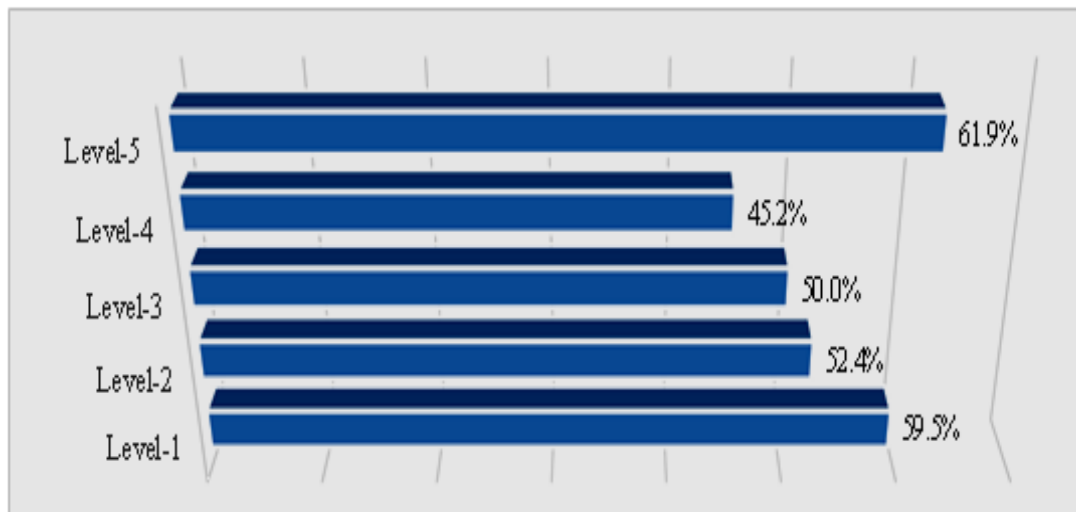


Figure 10: Technical Competency Level for Preparation of Budgeting Documents

(Source: Analysis Result, 2022)

Based on Fig. 10, most respondents also recognized that they were pretty competent at all levels of competence in the budgeting document preparation unit of competency.

Review of Budgeting Documents - a description of the competency levels of the apparatus in this unit of competency is presented in the graph in the following figure.

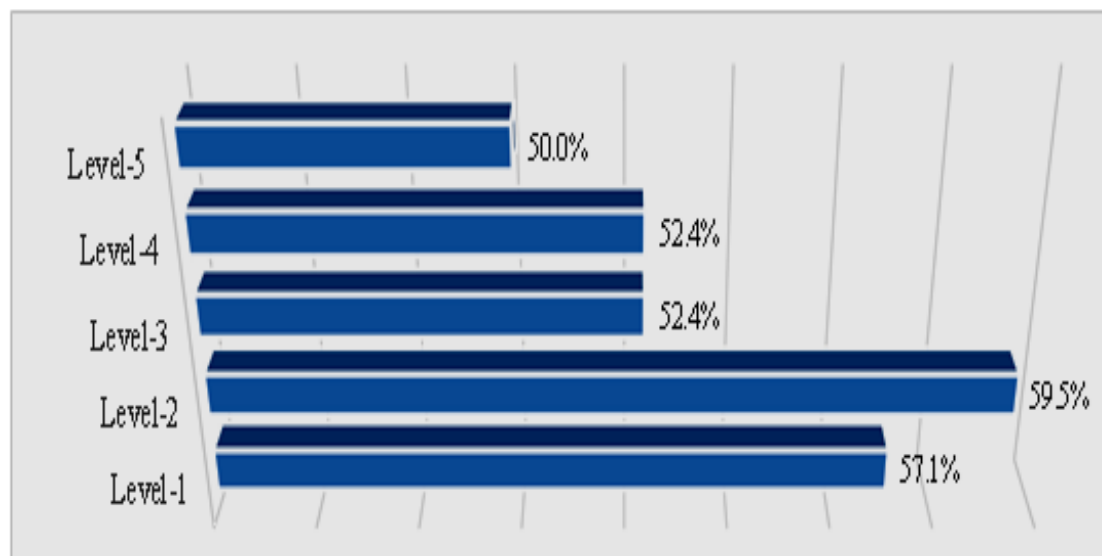


Figure 11: Technical Competency Level for Reviewing Budgeting Documents

(Source: Analysis Result, 2022)

In Figure 11, most respondents recognized that they were reasonably competent at all competency levels in the unit of competency for reviewing budgeting documents. Specifically, almost 60 percent of respondents claimed that they were able to prepare materials for reviewing budgeting documents, which include: 1) Explaining instructions, guidelines and procedures for reviewing budget documents; 2) Explaining the stages of the budget document review process; 3) Collecting and processing data and information needed in reviewing budget documents; and being able to review budget documents, which includes: 1) Verifying and validating data and information needed in reviewing budget documents; 2) Review and prepare a report on the results of reviewing budget documents; 3) Explain in full, detail and clarity the results of reviewing budget documents.

Evaluation of Budget Performance and Local Revenue - most of the apparatus, around 64.3 percent, claimed to be competent at level 5, which indicates that they have been able to produce recommendations and inputs towards improving the monitoring and evaluation system of budget performance and social security and Local Revenue, which include: 1) Providing the best solution in dealing with specific problem situations in the system related to the implementation of budget performance evaluation, social security, and local revenue; 2) Developing performance evaluation systems for budgets, social security, and local revenues; 3) Becoming a critical technical reference source at the national or international level.

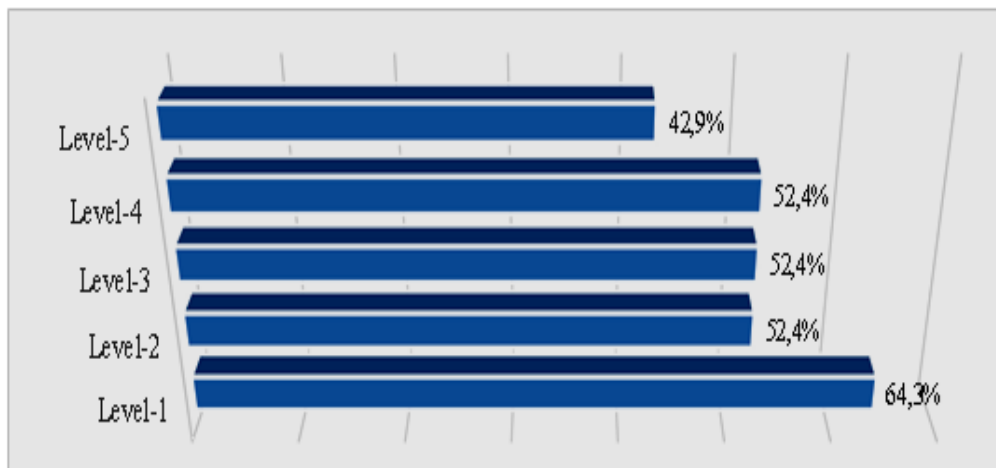


Figure 12: Technical Competency Levels for Performance Evaluation of Regional Budget and Revenue

(Source: Analysis Result, 2022)

Based on Fig. 12, most respondents also recognized they were pretty competent at level 2 to level 4 in the Budget Performance Evaluation and Regional Revenue competency unit.

Preparation of Output-Based Cost Standards - most of the apparatus, around 64.3 percent, claimed to be competent at level 5, which indicates that they have been able to develop budgeting policy concepts and theories and become a source of reference for implementation and problem solving for the preparation of output-based cost standards, which include: 1)

Evaluate the concepts and theories of the preparation of output-based cost standards/SHS; 2) Identify and analyze the concepts and theories of the preparation of output/SHS-based cost standards and their implementation, then find strengths and weaknesses and provide recommendations for improvement; 3) Provide the best solution in dealing with special problem situations in the preparation of output/SHS-based cost standards; 4) Develop concepts and theories for the preparation of output/SHS-based cost standards; 5) Become the primary reference source (national or international) in the implementation and problem solving in the preparation of output/SHS-based cost standards.

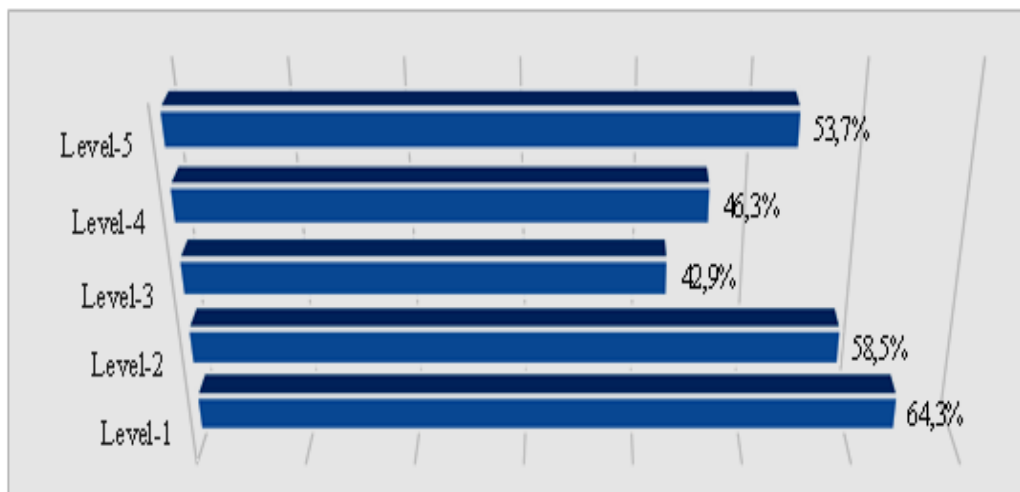


Figure 13: Technical Competency Level for Preparation of Output-Based Cost Standards

(Source: Analysis Result, 2022)

Based on Fig. 13, most respondents also recognized that they were competent at level 1 and level 4 in the competency unit of Budget Performance Evaluation and Local Revenue.

Budgeting System Design - around 59.5 percent claimed to be competent at level 1. At this level, most apparatus claimed that they were only able to prepare materials for the drafting of the budgeting system design, which included: 1) Explaining the basic concepts (principles), objectives, regulations, techniques, methods, mechanisms, procedures, and procedures related to the preparation of the draft budgeting system design; 2) Identifying steps/stages/methods and parties in the preparation of the draft budgeting system design; 3) Providing information to stakeholders in an appropriate (general) manner regarding the related budget system design; 4) Collecting data and information from various credible sources regarding the preparation of the draft budgeting system design; 5) Preparing supporting materials for the preparation of the budgeting system design. In Figure 14, more than 50 percent of the apparatus also claimed they were competent at levels 2 and 3, i.e., able to develop various alternative budgeting system designs and test/assess and refine them. Preparation of Standard Cost Policy/Input Cost Standard - most of the apparatus, around 66.7 percent (Fig. 15), claimed to be competent at

level 5, which indicates that they have been able to develop the concept/theory of standard cost policy and become a source of reference for the implementation and problem solving of standard cost policy, which includes: 1) Evaluate standard cost policy concepts/theories; 2) Identifying and analyzing standard cost policy concepts/theories and their implementation and being able to recognize strengths and weaknesses and provide recommendations for improvement; 3) Providing the best solution in dealing with special problem situations in standard cost policies; 4) Developing standard cost policy concepts/theories; 5) Becoming the primary reference source (region) in implementing and solving problems in standard cost policies.

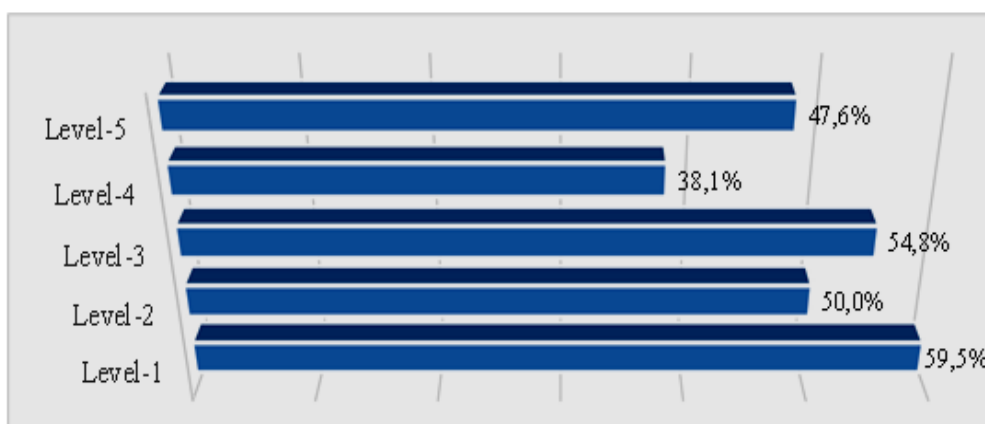


Figure 14: Technical Competency Level of Budgeting System Design

(Source: Analysis Result, 2022)

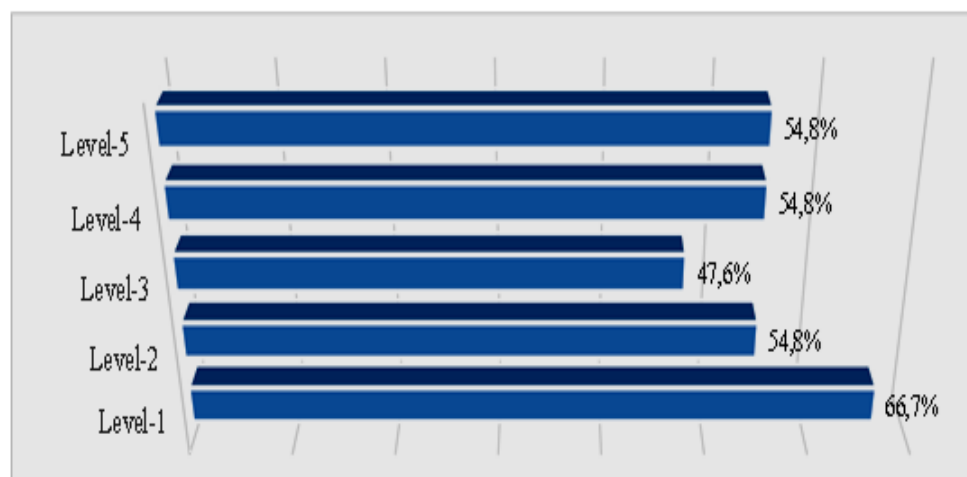


Figure 15: Technical Competency Level of Policy Drafting Cost Standard/Input Cost Standard

(Source: Analysis Result, 2022)

Budget Performance Evaluation Policy Development - most of the apparatus, around 61.9 percent (Fig. 16), claimed to be competent at level 5, which indicates that they have been able to develop budget performance evaluation policy concepts/theories and become a source of reference for the implementation and problem solving of budget performance evaluation policies, which include: 1) Evaluate budget performance evaluation policy concepts/theories; 2) Identify and analyze budget performance evaluation policy concepts/theories and their implementation and can recognize strengths and weaknesses and provide recommendations for improvement; 3) Provide the best solution in dealing with special problem situations in budget performance evaluation policies; 4) Develop budget performance evaluation policy concepts/theories; 5) Become the primary reference source (region) in the implementation and problem-solving in budget performance evaluation policies.

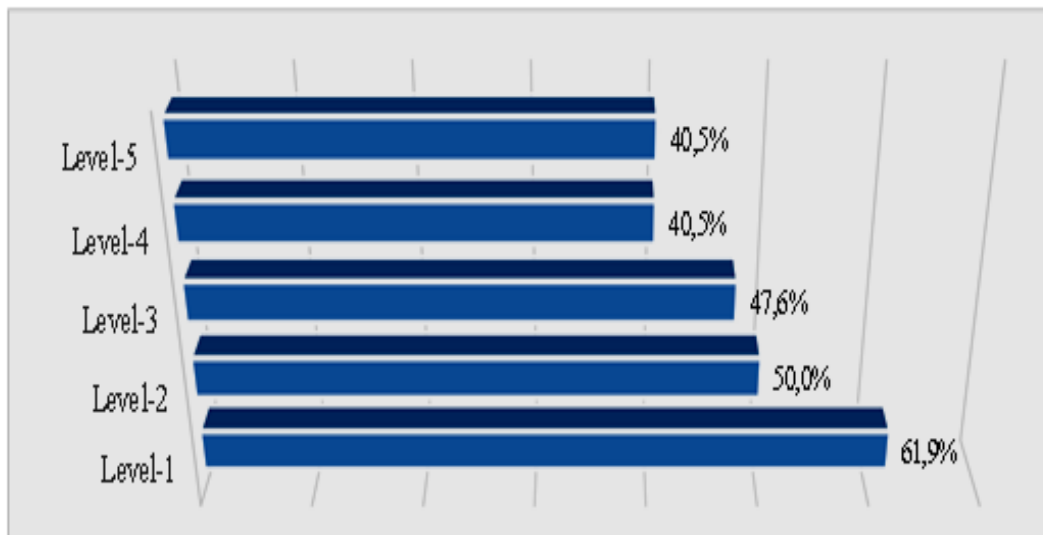


Figure 16: Technical Competency Level of Preparation Budget Performance Evaluation Policy

(Source: Analysis Result, 2022)

Based on Fig. 16, around 50 percent of the apparatus also claimed they were competent at level 2, i.e., able to develop alternative policy designs for budget performance evaluation.

Policy Impact Analysis on Budgeting and Regional Revenue - most of the apparatus, around 57.1 percent, claimed to be competent at level 5, which indicates that they have been able to develop concepts/theories of policy impact analysis on budgeting, social security and regional revenue, which include: 1) Develop the theory/concept/policy of policy impact analysis on budgeting, social security, and regional revenue; 2) Provide recommendations for improvement and the best solution in dealing with special problem situations in analyzing the impact of policies on budgeting, social security, and regional revenue; 3) Become the central (regional) reference source related to analyzing the impact of policies on budgeting, social security, and regional revenue.

In Figure 17, more than 50 percent of the apparatus also claimed that they were competent at levels 2 and 5, i.e. able to prepare a simple analysis of the impact of policies on budgeting, social security, and/or regional revenue, which includes: 1) Processing data needed to prepare an analysis of the impact of policies on budgeting, social security, and/or regional revenue from various alternative policy designs; 2) Perform a simple analysis of the impact of policies on budgeting, social security, and/or regional income; 3) Formulate conclusions on the results of a simple analysis of the impact of policies on budgeting, social security, and/or regional income; and be able to develop concepts/theories of analysis of the impact of policies on budgeting, social security, and/or regional income, which include: 1) Develop theories/concepts/policies of policy impact analysis on budgeting, social security, and/or regional revenue; 2) Provide recommendations for improvement and the best solution in dealing with special problem situations in analyzing the impact of policies on budgeting, social security, and/or regional revenue; 3) Become the primary reference source (regional) related to the analysis of the impact of policies on budgeting, social security, and/or regional revenue.

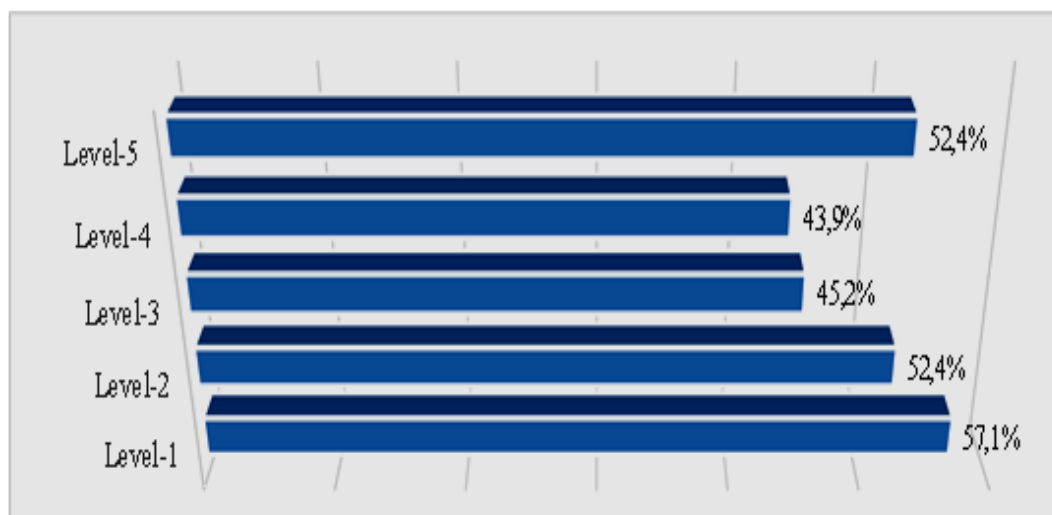


Figure 17: Technical Competency Level for Policy Impact Analysis on Regional Budgeting and Revenue (Source: Analysis Result, 2022)

On the other hand, respondents claimed that they were not competent enough at levels 3 and 4, i.e., preparing a complex analysis of the impact of the policy on budgeting, social security, and local revenue, which includes: 1) Formulating problems related to policy drafting/harmonization, especially the impact on budgeting, social security, and regional revenue; 2) Conduct a complex analysis of the impact of policies on budgeting, social security, and regional income; 3) Improve or refine the results of the analysis of the impact of policies on budgeting, social security, and regional income.

CONCLUSION

The study related to "Technical Competency Map of the Regional Financial and Asset Management Apparatus of North Maluku Province in the Budgeting Sub-Affairs" provides an analysis of the findings that reveal that the majority of BPKAD apparatus in the budgeting sub-affairs is at level 1 in terms of technical competencies related to Budgeting Policy Formulation, Budgeting Policy Advocacy, Preparation of Regional Revenue and Expenditure Budget (APBD), Preparation of Regional Revenue Ceiling and Target, and Budgeting System Design which indicates the low level of competence possessed by BPKAD apparatus in the budgeting sub-affairs in the technical competency area. A relatively low level of competence is also found in technical competency units related to Reviewing Budgeting Documents. The high level of competence of the BPKAD apparatus sub-budgeting affairs is in the technical competency units related to the Preparation of Budgeting Documents, Evaluation of Budget Performance and Regional Revenue, Preparation of Output-Based Cost Standards, Preparation of Input Cost Standard Policies, Preparation of Budget Performance Evaluation Policies, and Analysis of Policy Impact on Budgeting and Regional Revenue. This finding reveals the strengths and weaknesses of the BPKAD apparatus in terms of technical competence so that it can serve as a strong basis for developing the technical competence of the budgeting sub-apparatus by organizational needs.

References

- 1) Assensoh-Kodua, A. (2019). The Resource-based View: A Tool of Key Competency for Competitive Advantage. *Problems and Perspective in Management 1*, 17(3), 143–152.
- 2) Khan, H. A. (2018). *Globalization and the Challenges of Public Administration: Governance, Human Resources Management, Leadership, Ethics, E-Governance and Sustainability in the 21st Century*. Palgrave Macmillan.
- 3) Manda, M. I., & Dhaou, S. Ben. (2019). Responding to the Challenges and Opportunities in the 4th Industrial Revolution in Developing Countries. *ICEGOV '19: Proceedings of the 12th International Conference on Theory and Practice in Electronic Governance*, 244–253. <https://doi.org/10.1145/3326365.3326398>
- 4) Li, B., & Liu, Y. (2022). A Study on the Impact of Digital Transformation of Government Governance on the Efficiency of Public Services. *Frontier in Business, Economics and Management*, 5(2), 22–26.
- 5) Alamsyah, K., Irwandi, Komar, M. A., Sujana, N., Ramadhani, P., & Mustajam, A. (2023). The Urgency of Developing Quality Human Resources in Realizing Good Governance: A Literature Review. *INFLUENCE: International Journal of Science Review*, 5(2), 363–375.
- 6) Kruyen, P. M., & Genugten, M. van. (2020). Opening Up the Black Box of Civil Servants' Competencies. *Public Management Review*, 22(1), 118–140. <https://doi.org/10.1080/14719037.2019.1638442>
- 7) Alainati, S. J. (2022). Developing Human Resource Competency Model for Government Sectors in Kuwait. *The International Journal of Business & Management*, 10(4), 66–77. <https://doi.org/10.24940/theijbm/2022/v10/i4/BM2204-013>
- 8) Bojović, Ž., Klipa, Đ., Bojović, P. D., Jovanović, I. M., Šuh, J., & Šenk, V. (2023). Interconnected Government Services: An Approach toward Smart Government. *Applied Sciences*, 13(2), 1–13. <https://doi.org/10.3390/app13021062>

- 9) Anessi-Pessina, E., Barbera, C., Langella, C., Manes-Rossi, F., Sancino, A., Sicilia, M., & Steccolini, I. (2020). Reconsidering Public Budgeting After the Covid-19 Outbreak: Key Lessons and Future Challenges. *Journal of Public Budgeting, Accounting & Financial Management*, 32(5), 957–965. <https://doi.org/10.1108/JPBAFM-07-2020-0115>
- 10) Sutrisna, I. W., & Yuliarni, N. N. (2021). Regional Financial Management Strategies to Improve the Community Welfare in Bali Province. *International Journal of Business, Economics and Law*, 24(1), 34–43.
- 11) Armstrong, M., & Taylor, S. (2020). *Armstrong's Handbook of Human Resource Management Practice* (15th ed.). Kogan Page.
- 12) Brewster, C., Houldsworth, E., Sparrow, P., & Vernon, G. (2023). *International Human Resource Management* (5th ed.). Kogan Page.
- 13) Shuguang, W., & Shuyang, Z. (2021). Transformation and Strategic Development of Human Resource Management in Public Sector Under Digital Economy. *Advances in Social Science, Education, and Humanities Research*, 543, 77–80.
- 14) Ingsih, K., Prayitno, A., Waluyo, D. E., & Suhana. (2020). Mediating Roles of Job Satisfaction toward the Organizational Commitment of Employees in the Public Sector. *Journal of Asian Finance, Economics and Business*, 7(10), 999–1006.
- 15) Motaleb, A. M. A. A. El. (2021). Competency-Based Human Resources Management (Case Study). *Middle East Journal for Scientific Publishing*, 13, 42–72.
- 16) Anggara, F., & Soeling, P. D. (2023). Competency-based Human Resource Management Practice PT. BPJ. *International Journal of Social Service & Research*, 3(3), 644–649.
- 17) Wong, S.-C. (2020). Competency Definitions, Development, and Assessment: A Brief Review. *International Journal of Academic Research in Progressive Education & Development*, 9(3), 95–114. <https://doi.org/10.6007/IJARPED/v9-i3/8223>