

ANALYSIS OF MANAGEMENT AND REGIONAL APPARATUS ORGANIZATIONS IN KUTAI KARTANEGARA REGENCY BASED ON GOVERNMENT REGULATION NUMBER 18 OF 2016 ON REGIONAL APPARATUS

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ABSTRACT. *This study originates from the issue of a lack of in-depth and specific evaluation to assess the implementation of Government Regulation No. 18 of 2016, which has significant implications for organizational changes in regencies/cities across Indonesia. The study aims to analyze the management and organization of regional apparatus in Kutai Kartanegara Regency based on Government Regulation No. 18 of 2016 concerning Regional Apparatus, utilizing G.R. Terry's management theory. The research employs a qualitative study method with a descriptive analysis approach. Data were collected through observations, interviews, and document analysis. In this analysis, G.R. Terry's management theory serves as the foundation for understanding fundamental management concepts, such as planning, organizing, leading, directing, and controlling. The findings reveal that the implementation of Government Regulation No. 18 of 2016 has influenced various aspects of management and the organization of regional apparatus in Kutai Kartanegara Regency. Terry emphasizes the importance of sound planning, efficient organizational structures, strong leadership, clear direction, and strict control to achieve organizational objectives. By analyzing the management and organizational practices of regional apparatus through this theoretical lens, the study provides deeper insights into how management concepts can be applied within the context of local government administration. The conclusion of the study underscores the importance of applying effective management principles to improve the performance and efficiency of local government operations. Recommendations based on the findings include expanding training and development for regional apparatus staff, enhancing collaboration between work units, and improving performance control and evaluation systems.*

Key words: *Organization and Management: Regional Apparatus; Kutai Kartanegara; Government Number 18 of 2016; IPDN.*

INTRODUCTION

Management and organization of regional apparatus in Indonesia, particularly in Kutai Kartanegara Regency, are critical aspects of ensuring effective and efficient governance. Government Regulation No. 18 of 2016 on Regional Apparatus provides a clear legal framework regarding the structure, functions, and responsibilities of Regional Apparatus Organizations to support regional autonomy. In this context, a comprehensive understanding of the regulation's implementation is crucial for analyzing the performance and accountability of Regional Apparatus Organizations in the region.

This government regulation not only governs the establishment and management of Regional Apparatus Organizations but also emphasizes the importance of public accountability, community participation, and transparency in regional budget management. This aligns with the principles of good governance, which aim to improve the quality of public services and strengthen public trust in the government. Previous studies indicate that budget participation and public accountability have a significant impact on the managerial performance of Regional Apparatus Organizations, which in turn affects the effectiveness of public service delivery. (Murtin & Rahmawati, 2023; Handayati & Safitri, 2020; Dewi et al., 2021)

In the context of Kutai Kartanegara Regency, Regional Apparatus Organizations face various challenges, including a lack of understanding of governmental accounting standards, low organizational commitment, and limitations in human resource competency development. Research indicates that developing the competencies of Civil Servants (ASN) through effective training methods can enhance the performance of Regional Apparatus Organizations. (Hidayah et al., 2021; Adhillah, 2022) In addition, the implementation of a well-

designed management information system can aid in the more efficient management of data and information, thereby supporting better decision-making processes (Amanuha et al., 2021; Tertiandini et al., 2022)

The performance of Regional Government Organizations in Kutai Kartanegara Regency is also influenced by the existing organizational culture. A strong and positive organizational culture can drive better performance, while a negative culture can hinder the achievement of organizational goals. Research shows that organizational culture, internal control systems, and the performance accountability of government institutions are interrelated and influence one another (Syahrir et al., 2020; Putri, 2023). Therefore, it is important to analyze how the organizational culture within the Regional Government Organizations of Kutai Kartanegara Regency can be strengthened to achieve optimal performance.

Furthermore, an analysis of the organizational structure of the Regional Government Organizations is also important in this context. A clear and well-defined structure can assist in delegating authority and responsibilities, thereby minimizing overlapping authority and improving operational efficiency. (Fuliantira, 2022; Nurokhman, 2023) Research shows that streamlining the organizational structure can be one of the solutions to improve the performance and accountability of Regional Government Organizations. (Lobubun et al., 2022; Herlina & Faidati, 2023)

The enactment of Government Regulation Number 18 of 2016 concerning Regional Apparatus serves as a legal foundation for regulating the structure, workflow, and working relationships between work units within regional governments. It acts as a guideline for establishing Regional Government Organizations based on the division of concurrent governmental affairs as stipulated in Law Number 23 of 2014 on Regional Governance. Operationally, this regulation has a significant impact on the management and organization of regional apparatus in every regency/city across Indonesia, including Kutai Kartanegara Regency.

Kutai Kartanegara Regency, as part of the government in Indonesia, plays a vital role in governance through various activities, including public services aimed at improving community welfare, and holds a critical role in the development of the nation. To ensure the effectiveness and efficiency of regional governance, the management and organization of regional government apparatus become crucial aspects that need to be analyzed.

Previously, various literature reviews have been conducted regarding the management and organization of regional government apparatus, including, first: research conducted by Hermawan et al., (2023) titled Analysis of Change Management and Organizational Structure Post-Transition of Administrator Positions (Echelon III) and Supervisory Positions (Echelon IV) to Functional Positions in DKI Jakarta Province. This research discusses management and organizational structure changes due to bureaucratic streamlining, aimed at enhancing the efficiency and effectiveness of government operations. The primary focus is the impact of transitioning structural positions to functional positions. The study employs a qualitative approach with descriptive methods. Second: research conducted by (Tamrin et al., 2023) titled The Influence of Human Resource Management and Organizational Culture on the Performance of Regional Government Employees in Penajam Paser Utara Regency. This study examines the impact of Human Resource Management (HRM) and Organizational Culture on the performance of regional government employees in Penajam Paser Utara Regency. It seeks to address how these two variables, both individually and simultaneously, can influence employee performance improvement, particularly in the context of strategic changes due to the regency's role in the relocation of Indonesia's new capital city (IKN). The study employs a quantitative approach with descriptive methods. Third: research conducted by (Said et al., 2024) titled Government Organization and Management as Strategic Functions in Governance for the Implementation of Government Objectives. This research discusses the role of government organization and management as strategic functions in governance to achieve public welfare goals. The main focus is exploring the relationship between organization and management as strategic functions in achieving effective governance, emphasizing the importance of accountability, transparency, and coordination to support good governance. The study employs a descriptive-analytic approach. Fourth: research conducted by Muhammad & Kusuma (2023) titled The Urgency of Organization and Management in Governance explores the urgency of organization and management in governance, with a focus on the role of organization and management in Indonesian governance, especially in

facing the challenges of globalization, information technology, and decentralization. The study also discusses the importance of good governance to improve government performance. This research uses a qualitative approach with a descriptive method. Fifth: Research conducted by (Reskiani et al., 2024) titled *The Influence of Human Resource Management and Training and Development Programs on Organizational Performance in the Government Sector of Parepare City*. This study evaluates human resource management, specifically planning, training, and development, in relation to improving organizational performance in the government sector of Parepare City. The research uses a quantitative approach with a survey method.

(Ratna Agustina, 2013) in its research titled *Evaluation of Organizational Structure and Work Procedures of Regional Apparatus in the Government of Kota Baru Regency*, the study found that the development of the Regional Government Organizational Structure (STOK) in the regency, carried out during the reorganization or institutional evaluation process in 2011, was not fully based on organizational principles, particularly the principles of division of labor or specialization, the unity of command/authority, and the span of control.

Meanwhile, the research conducted by (Syahrul, 2016) found that the organizational structure has a positive and significant impact on employee performance. The reliability and validity tests showed that all statements within each variable are reliable and valid.

In line with this (Wahyudi, 2017) In its research, the results on job formalization showed that the hypothesis was accepted as it indicated positive and significant results. This means that job formalization has a positive and significant impact on employee work effectiveness. Meanwhile, the research results on job centralization showed that the hypothesis was accepted because it also indicated positive and significant results. This condition means that job centralization has a positive and significant effect on employee work effectiveness.

Several of these studies have highlighted various aspects related to management and organization in human resource management, performance control mechanisms, and service delivery. However, in the context of the Kutai Kartanegara Regency Government, a more in-depth and specific study is still needed to analyze how the management and organization of regional apparatus are structured based on Government Regulation Number 18 of 2016 concerning regional apparatus.

Through a review of previous literature and practical analysis, this research is expected to provide a more comprehensive understanding of the challenges, successes, and potential improvements in the management and organization of regional apparatus in Kutai Kartanegara Regency. Thus, efforts to improve and enhance regional government performance can be directed in a more focused and effective manner.

Organization is an important part of human life, especially in the era of globalization, which is characterized by freedom and openness, particularly in the global interaction concerning economic, political, cultural, and scientific and technological issues. In the globalization era, all of this signifies and simultaneously serves as a reminder for human life to achieve freedom and benefits through interaction between different sectors, including in the organizational life in Indonesia, which has undergone many changes. These changes will impact the way of thinking and acting within organizations to achieve goals and attain desired outcomes. In order to optimize the functioning of regional governance and the administration of governmental affairs under regional authority, the central government, through the Ministry of Home Affairs of the Republic of Indonesia, has issued Government Regulation Number 18 of 2016 concerning Regional Apparatus. This aligns with the definition of an organization as a coordinated social unit, intentionally composed of two or more individuals, functioning on a relatively continuous basis to achieve a common goal or a series of shared objectives.

Not only is organization important, but management is also a crucial part in supporting the functioning of governance, where Terry & Rue, (2014) explains that management is a form of work that involves specific activities with management functions that include: Planning to determine the goals to be achieved, Organizing to group and determine various important events, Staffing to determine human resource needs, recruitment, training, and development of the workforce, Motivating to direct human behavior toward achieving goals, and finally, Controlling, which is necessary to determine the causes of deviations in actions.

The urgency of research on the management and organization of Regional Apparatus in Kutai Kartanegara Regency based on Government Regulation Number 18 of 2016 is crucial to understand in the context of improving public service quality and government accountability. In the era of globalization and decentralization, regional governments face the challenge of enhancing efficiency and effectiveness in resource management, as well as ensuring that public services are accessible and meet the needs of the community. This research aims to provide deep insights into how Regional Apparatus can adapt and innovate in addressing these challenges. (Setiawan et al., 2022)

First, the importance of this research lies in the need to understand how the implementation of Government Regulation Number 18 of 2016 can affect the structure and function of Regional Apparatus Organizations. This regulation governs the establishment and management of Regional Apparatus Organizations, which is expected to enhance performance and accountability in public service delivery. By analyzing the application of this regulation, this research can provide valuable recommendations for local governments to improve the effectiveness of Regional Apparatus management. (Asteriniah, 2023)

Second, this research is also relevant in the context of developing human resource (HR) capacity within Regional Apparatus Organizations. In many cases, the performance of Regional Apparatus Organizations is influenced by the competence and abilities of Civil Servants (ASN) in carrying out their duties and responsibilities. Therefore, this research will explore how the development of ASN competencies can be effectively implemented to support better performance of Regional Apparatus Organizations. (Ethelbert et al., 2022)

Third, the urgency of this research is also related to the importance of accountability and transparency in regional budget management. With the pressure to improve public accountability, this research will analyze how Regional Apparatus Organizations can apply the principles of good governance in budget management and financial reporting. This is crucial for building public trust in local governments (Asteriniah, 2023).

Fourth, this research will also discuss the role of organizational culture in improving the performance of Regional Apparatus Organizations. A positive organizational culture can encourage innovation and collaboration among employees, thereby enhancing the effectiveness of public services. By understanding the factors that influence organizational culture, this research can provide recommendations to create a better work environment within Regional Apparatus Organizations. (Ethelbert et al., 2022).

Fifth, in the context of government digitalization, this research will explore how the implementation of information technology can improve the efficiency and effectiveness of public services. With the growing development of e-government, it is crucial to understand how Regional Apparatus Organizations can leverage technology to enhance service quality and simplify public access to information. (Sihombing, 2024)

Sixth, this research will also highlight the importance of public participation in decision-making and budget planning. Public participation can enhance accountability and transparency, as well as ensure that the policies implemented align with the needs of the community. Therefore, this research will analyze how Regional Apparatus Organizations can involve the public in the decision-making process. (Tuhana et al., 2023)

The urgency of this research also lies in the need to understand the challenges faced by Regional Apparatus Organizations in carrying out their duties and responsibilities. By identifying these challenges, this research can provide useful recommendations for local governments in addressing existing issues and improving the performance of Regional Apparatus Organizations. (Pasaribu, 2022)

This research will contribute to the existing literature on the management and organization of Regional Apparatus Organizations in Indonesia. By examining the case of Kutai Kartanegara Regency, this study is expected to provide broader insights into best practices in managing Regional Apparatus Organizations in newly autonomous regions. (Yunus, 2024)

This research is also important to support the efforts of bureaucratic reform in Indonesia. By analyzing the performance of Regional Apparatus Organizations and the challenges they face, this study can provide input for the government in formulating better policies to enhance bureaucratic performance. (Wargadinata et al., 2022)

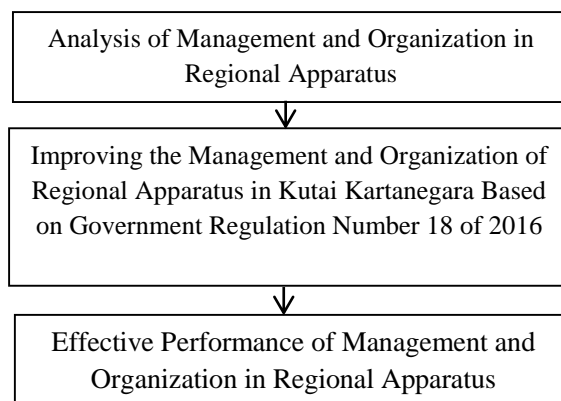
Finally, this research is expected to serve as a reference for future studies in the field of public management and regional apparatus organizations. By providing a comprehensive analysis of the management of Regional Apparatus Organizations in Kutai Kartanegara Regency, this study can open opportunities for further research that will enrich our understanding of local government management in Indonesia. (Muhani, 2023)

Based on the background above, the researcher will delve deeper into aspects related to the analysis of management and organization to align with Government Regulation Number 18 of 2016 concerning Regional Apparatus, specifically: First: To realize effectiveness, efficiency, and accountability in the administration of government at the regional level. Second: The development of appropriate Regional Apparatus Organizations, such as designing an organizational structure that aligns with the needs and functions of government to support the implementation of government tasks, development, and public services. Third: Strengthening performance in regional governments to ensure that each regional apparatus can work effectively and efficiently, while being able to account for its performance transparently. Fourth: Meeting human resource needs to organize the structuring of organizations and allocate the right human resources to each regional apparatus so that government tasks can be carried out effectively. Fifth: Bureaucratic simplification to reduce unnecessary bureaucratic layers, allowing regional governments to be more responsive and flexible in decision-making and in providing services to the community. Sixth: Enhancing coordination and collaboration to improve coordination among regional apparatus to ensure that regional government policies and programs can run smoothly and be integrated.

Therefore, the researcher feels the need to analyze the management and organization of regional apparatus in Kutai Kartanegara Regency based on Government Regulation Number 18 of 2016 concerning Regional Apparatus.

CONCEPTUAL FRAMEWORK

Based on the background above, the conceptual framework in this research is depicted as follows :



Picture 1. Kerangka Berfikir

Effective management and organization within the regional apparatus can be considered good if the goals and objectives are achieved. Therefore, effectiveness here is more emphasized on how the analysis of management and organization within the OPD in Kutai Kartanegara is based on Government Regulation No. 18 of 2016. When the workload of the regional apparatus is considered large, a large organizational structure is also needed to handle it. With a large organization within the regional apparatus structure, the capacity of authority it holds is significant, and it must be able to make the tasks effective. On the other hand, when the workload of the regional apparatus is relatively small, a smaller organization within the regional apparatus structure is needed to handle it effectively.

The effectiveness of management and organization within the regional apparatus is crucial for achieving the established goals and objectives. In the context of the Kutai Kartanegara District Government, the implementation of effective management and organization of regional apparatus can be seen from how well these apparatuses can manage their tasks, functions, and authority. According to Government Regulation No. 18 of 2016 concerning Regional Apparatus, each regional apparatus must have an organizational structure that corresponds to the workload it carries. In this context, effectiveness is not only measured by the achievement of results but also by how the organization manages resources and resolves governmental affairs efficiently and optimally. Moreover, a large workload requires a larger regional apparatus to handle more complex tasks. In this case, a larger organizational structure with clear and specific task divisions can assist regional apparatus in managing government affairs more effectively. With greater authority, the regional apparatus can plan and implement broader programs that have a direct impact on improving public services. Therefore, a larger regional apparatus must also be supported by optimal management of human resources and finances to ensure that governmental objectives are achieved.

On the other hand, when the workload of the regional apparatus is relatively small, a simpler and more focused organizational structure is needed. A smaller organization allows for more efficient task division, reduces complicated bureaucracy, and enables faster decision-making. As a result, the regional apparatus can work more flexibly, be responsive to community needs, and still achieve goals with high effectiveness. This shows that the size and complexity of the regional apparatus organization must be tailored to the scale and nature of the tasks being handled, so that management and organization in the Kutai Kartanegara District can function effectively and deliver optimal results.

THEORETICAL REVIEW

This study uses management theories proposed by Terry & Rue (2014). The theory that management includes planning, organizing, implementation, and controlling to achieve organizational goals effectively and efficiently. This theory is highly relevant when associated with the implementation of Government Regulation Number 18 of 2016 concerning Regional Apparatus Organizations, which regulates the structure of Regional Apparatus Organizations to enhance the effectiveness and efficiency of local government administration.

Government Regulation Number 18 of 2016 stipulates that regional apparatus organizations must be structured based on the principles of appropriate function and appropriate size. This includes adjusting the functions and workload of regional apparatus organizations in line with the regional development vision. This principle aligns with the concept of organizing in Terry's theory, which emphasizes the importance of resource allocation according to the needs and objectives of the organization.

Indikator Implementasi

The analysis of management and organizational structure of regional apparatus organizations in Kutai Kartanegara Regency based on Government Regulation Number 18 of 2016 about regional apparatus includes several key implementation indicators, namely complexity, formality, and centralization. Each of these indicators has a significant impact on the effectiveness and efficiency of the regional apparatus organization in carrying out its duties and functions.

a. Complexity

Complexity in the management of regional apparatus organizations refers to the number of elements and interactions within the organizational structure. In the context of Kutai Kartanegara Regency, this complexity can be observed in the number of Regional Apparatus Organizations and the

relationships between them in implementing government programs. Research shows that as an organization becomes more complex, it faces more challenges in coordination and communication between units. This can lead to difficulties in decision-making and the execution of integrated programs.

Complexity is also related to the management of human resources and the expertise required to perform specific functions within the Regional Apparatus Organization. A study has found that organizations with complex structures often require a good knowledge management system to ensure that information and experience are effectively shared among members of the organization. In this context, knowledge management becomes key to overcoming the challenges of complexity, allowing the Regional Apparatus Organization to function optimally in achieving regional development goals.

b. Formality

Formality in the regional apparatus organization is related to the extent to which rules and procedures are established to regulate the behavior of the organization's members. In Kutai Kartanegara Regency, this formality is reflected in the existence of regulations and policies that govern the operations of the Regional Apparatus Organization. Research shows that high levels of formality can enhance accountability and transparency in the management of budgets and resources. However, on the other hand, excessive formality can hinder innovation and flexibility in decision-making, which are crucial in dealing with the dynamics of environmental change.

In this context, it is important for the Regional Apparatus Organization to find a balance between formality and flexibility. Research shows that organizations that can adapt procedures and rules according to the needs of the situation will be more effective in achieving their goals. Therefore, periodic evaluations of existing policies and procedures are essential to ensure that the formality applied does not become an obstacle to the organization's performance.

c. Sentralisasi

Sentralisasi in the regional government apparatus refers to the extent to which decisions are made by higher management levels compared to lower levels. In the context of Kutai Kartanegara Regency, centralization can affect the speed and effectiveness of decision-making. Research indicates that high centralization often leads to slow responses to the needs of the community and changing circumstances. This can hinder innovation and the organization's ability to adapt to existing challenges.

On the other hand, decentralization can provide more freedom to lower units to make faster decisions that are more relevant to the local context. Research in various regions shows that decentralization can enhance community participation and accountability in the regional government apparatus. Therefore, it is important for local governments to consider the most appropriate structure of centralization and decentralization to improve the performance of the regional government apparatus and deliver better services to the community.

Problems Raised

1. Although mandated for more than seven years since its enactment, the implementation of Government Regulation Number 18 of 2016 in Kutai Kartanegara Regency has not been effective. Many regional apparatus organizations have not been able to align their organizational functions with the needs and workload as mandated.
2. Weaknesses are still found in the planning, implementation, and evaluation of the performance of Regional Apparatus Organizations. This indicates a low managerial capacity that hinders the achievement of regional organizational goals.
3. The organizational structure of regional apparatus organizations in Kutai Kartanegara Regency does not yet reflect the principles of the right function and the right size. This gap impacts the suboptimal public services.

4. Internal supervision of the performance of Regional Apparatus Organizations has been inadequate, leading to a lack of accountability in the implementation of organizational tasks.

Previous Research

Research related to the management and organization of regional apparatus has been conducted by several previous researchers, providing insight and inspiration in the context of the implementation of Government Regulation Number 18 of 2016, including:

1. (Saepuloh, 2021) The research titled "Factors Causing Low Managerial Performance in Regional Apparatus Work Units (SKPD) (A Study on the Youth and Sports Office of Garut Regency)" found that clarity of budget targets, public accountability, and organizational commitment significantly influence managerial performance. This study is relevant because it provides insights into how these factors can be applied to improve the performance of regional apparatus in Kutai Kartanegara Regency.
2. (Handayati & Safitri, 2020): in the study titled "The Influence of Budget Participation and Clarity of Budget Targets on Managerial Performance with Organizational Commitment as a Moderating Variable in the Government of Batu City," it was found that budget participation has a positive influence on managerial performance. These findings highlight the importance of participation in budgeting to enhance the performance of regional apparatus, which is relevant to the implementation of Government Regulation No. 18 of 2016 in Kutai Kartanegara.
3. (Sinaga, 2022): The study titled "Assessing the Participatory Budgeting Process in the Regional Government of Kutai Kartanegara, Indonesia" reveals that the financial, participatory, and legal dimensions are applied in participatory budgeting. This research provides a specific overview of budget management in Kutai Kartanegara, which is an important aspect of the effectiveness of regional apparatus organizations.
4. (Rahayu & Fadli, 2021): In the study "Dimensions of Managerial Performance in Budget Management at Regional Apparatus Organizations in Soppeng Regency," it was found that participation in budget preparation and budget feedback have an impact on managerial performance. This study provides valuable insights into strategies that can be applied in the regional apparatus organizations of Kutai Kartanegara Regency.
5. (Asmawati, 2024): The study "Analysis of the Implementation of the Regional Government Information System Application in Regional Apparatus Organizations in West Sumbawa Regency" shows that the use of information technology positively contributes to the effectiveness of regional apparatus management. This research is relevant in the context of Kutai Kartanegara, considering the importance of adopting information technology to support transparency and efficiency in regional apparatus organizations.

The Uniqueness of This Study

This study offers a unique approach as it specifically examines the implementation of Government Regulation Number 18 of 2016 in Kutai Kartanegara Regency, considering aspects of structure, function, and the dynamics of regional apparatus organizations. Few studies have comprehensively discussed the implementation of this regulation in the context of Kutai Kartanegara.

This study is interesting to investigate because its results are expected to provide practical contributions to local governments in improving the performance of regional apparatus organizations, as well as serve as a reference for other regions facing similar challenges in the implementation of policies related to regional apparatus.

METHOD

Research Approach

This study uses a descriptive method with a qualitative approach, as this method allows the researcher to provide an in-depth description of the implementation of Government Regulation Number 18 of 2016 concerning Regional Apparatus Organizations in Kutai Kartanegara Regency. This approach is chosen to understand the phenomenon holistically and provide a comprehensive analysis of the challenges and implementation of the regulation. The qualitative method is also suitable for gathering detailed information from policymakers and stakeholders who play an important role in the regional apparatus organizations.

The research will be conducted from September to November 2024, adjusting to the availability of sources and the data collection process in the field. This timeframe is determined based on the need to observe the routine activities of the regional apparatus organizations and to ensure the relevance of the data obtained.

Research Informants

The main informants in this study are:

1. Head and secretary of the Regional Device Organization as policy makers.
2. Technical staff of the Regional Device Organization, directly involved in policy implementation.
3. Members of the Kutai Kartanegara Regional People's Representative Council (DPRD), who play a role in supervising the implementation of regulations.
4. The public and community leaders, who are the parties affected by the established policies.

The selection of informants was purposively based on their competence, role, and relevance to the implementation of Government Regulation Number 18 of 2016. Key informants include the heads of regional devices, as they have direct authority over the implementation of policies and management of regional device organizations. Other informants were chosen to provide diverse perspectives in order to obtain a comprehensive overview.

This method was chosen because it provides flexibility in collecting dynamic data, allows for data triangulation from various sources, and generates a deeper understanding of the issues being addressed.

Data Analysis Techniques

The data is analyzed interactively through the stages of collection, reduction, presentation, and conclusion drawing. To ensure data validity, this study uses triangulation of techniques and sources, as well as ensuring the credibility, transferability, and confirmability of the research findings.

This research is expected to provide new contributions in understanding the implementation of Government Regulation Number 18 of 2016 in Kutai Kartanegara Regency and serve as a reference for studies in the field of management and regional government organization.

RESULTS AND DISCUSSION

Implementation of Government Regulation Number 18 of 2016

The research results show that the implementation of Government Regulation Number 18 of 2016 has affected various aspects of management and organization of regional apparatus in Kutai Kartanegara Regency. This implementation was analyzed through three main indicators, namely

complexity, formalization, and centralization, based on interviews, field observations, and document analysis.

Complexity

Based on interviews with several regional apparatus officials, it was found that the complexity of tasks and functions (Tupoksi) in Kutai Kartanegara Regency is quite high. The heavy workload presents a significant challenge, especially in managing various government affairs that require cross-sector coordination. One informant stated, "Our Tupoksi covers a very broad range of affairs, and this requires truly competent human resources." This finding is supported by observation results showing that certain tasks are still poorly integrated, thus requiring increased efficiency.

Documentary findings show that most regional apparatuses already have a fairly clear organizational structure, but challenges remain in the equitable distribution of tasks. Field observations indicate that some departments have a heavier workload than others. This study also reveals the need for adjustments in task allocation so that each sector can work optimally.

Furthermore, the results of this study highlight that improving human resource capacity is a top priority to address complexity. Continuous training and enhancement of individual competencies are seen as solutions that can help the organization face various challenges.

The implications of these findings indicate that to address the challenges of high complexity in tasks and functions within regional apparatus organizations, a restructuring of task distribution and a more balanced workload are required. An imbalanced workload can affect the overall performance of the organization, making it essential to evaluate and adjust the allocation of tasks in each work unit. A more equitable and structured division of tasks will help reduce tensions arising from workload imbalances and improve operational efficiency in each area. Additionally, the organization needs to create a more integrated system to ensure that related tasks are managed effectively, without duplication or gaps in their implementation.

Moreover, human resource development must be a priority in addressing the growing complexity. Ongoing training and individual competency improvement will strengthen the organization's ability to face new challenges arising from the increasing complexity of tasks. Investment in human resource development not only enhances technical skills but also strengthens adaptability and problem-solving abilities needed to manage dynamic situations. This will have a positive long-term impact, as competent human resources can contribute maximally to achieving organizational goals and improving performance in the long run.

In relation to management theory by Terry (1972), This finding can be explained in the context of the stages of organizing and implementation. In the organizing stage, high task complexity demands a more effective and efficient division of labor. Terry emphasized that organizing must be done carefully so that each unit or individual in the organization can work according to clear roles and responsibilities. In this case, a fair and integrated division of tasks becomes the key to reducing uneven workloads among the existing units. This is crucial for ensuring that the organization can operate more harmoniously and efficiently.

Furthermore, in the implementation stage, Terry's theory emphasizes the importance of effectiveness and efficiency in achieving organizational goals. As task complexity increases, the ability to perform tasks well depends on the competence of the involved human resources. Therefore, the development of human resources through training and capacity building becomes crucial. In this context, Terry teaches that effective task execution requires adequate skills and knowledge so that the organization can address the various challenges that arise. Improving human resource competence aligns with the principle of effectiveness in Terry's theory, which stresses that skilled and trained human resources will be better equipped to handle task complexity and achieve optimal performance.

Formalization

The level of formalization in the regional apparatus organizations in Kutai Kartanegara is quite high, as evidenced by the strict use of Standard Operating Procedures (SOP). Informants mentioned, "We always refer to Standard Operating Procedures in every task execution, to ensure the work complies with the regulations." The analyzed documentation shows that clear work guidelines exist for each field. However, field observations revealed that the implementation of the Standard Operating Procedures still requires adjustments in certain situations to be more flexible.

During the interviews, some informants also acknowledged that the application of Standard Operating Procedures often takes time, especially in situations that require quick decisions. One official stated, "Sometimes we feel too constrained by the Standard Operating Procedures, while the situation on the ground requires flexibility." This finding reflects the need for a balance between adherence to Standard Operating Procedures and the ability to adapt to dynamic situations.

Additionally, the results of this study show that formalization supports the achievement of certain performance standards. However, this must be accompanied by adequate training to ensure that all employees understand and can effectively apply the Standard Operating Procedures.

The implications of these findings suggest that although high formalization through the implementation of Standard Operating Procedures can ensure consistency and orderliness in task execution, it needs to be balanced with flexibility that allows for adaptation to changing situations. The regional government organization should design Standard Operating Procedures that are sufficiently flexible to adjust to the dynamics of the work, especially when quick decisions are needed. Furthermore, it is important to provide adequate training for all employees, so they not only understand the Standard Operating Procedures theoretically, but are also able to apply them effectively in various conditions. Adjusting the Standard Operating Procedures to be more responsive to field needs can enhance efficiency and innovation within the organization.

Related to management theory Terry (2014), this finding is relevant in the context of the organizing and implementation stages. In Terry's theory, organizing focuses on the division of tasks and the application of procedures that can support smooth operations. High formalization, with clear Standard Operating Procedures, provides guidelines that facilitate a more structured and coordinated organization, ensuring that each employee understands their roles and responsibilities. However, in implementation, Terry's theory emphasizes the importance of efficiency and effectiveness, which can be hindered if overly rigid procedures impede the ability to adapt to situations requiring rapid responses. Therefore, a balance between structured formalization and flexibility needed for unexpected tasks must be maintained.

Next, in Terry's theory, control is an essential element to ensure that the organization stays on track to achieve its goals. In this case, high formalization through Standard Operating Procedures (SOPs) functions as an effective control tool, but there needs to be a control mechanism that allows for adjustments if SOPs are no longer effective in addressing changes or new needs. This control should involve regular evaluations of the implementation of SOPs and allow for innovation to prevent it from being hindered by overly rigid processes. Thus, Terry's theory emphasizes the importance of flexibility in control to maintain organizational effectiveness, especially in dynamic situations.

Centralization

Centralization has become the most problematic issue in Kutai Kartanegara Regency. Interviews with senior officials revealed that decisions are still too centralized at the leadership level, causing lower-level employees to feel they lack the freedom to take initiative. One informant stated, "Many important decisions have to wait for approval from superiors, which hampers the smooth flow of work." This finding is supported by documentation showing the lack of delegation of authority within the organizational structure.

Field observations indicate that this high level of centralization hinders innovation and the quick response to local issues. For example, in some cases, even decisions regarding small budget allocations have to wait for upper-level approval. This study also found that high centralization creates a dependency on certain leaders. This could become a long-term obstacle, especially if leadership changes occur. Therefore, strategies are needed to reduce centralization without sacrificing coordination and organizational control.

The implications of these findings suggest that the organization should consider decentralizing decision-making to enhance flexibility and responsiveness to local needs. By granting greater autonomy to local units, the organization can more quickly respond to changes and issues that arise in the field. However, decentralization should be balanced with effective monitoring mechanisms to maintain coordination among units and ensure organizational goals are met. Therefore, policies that strengthen the balance between decentralization and adequate control will enable the organization to be more adaptive while maintaining long-term efficiency and effectiveness.

The management theory, Terry (1972) The management theory that includes planning, organizing, implementation, and controlling can be applied to understand the impact of high centralization in an organization, as observed in the field. High centralization, which requires decisions, including small budget allocations, to wait for approval from higher authorities, clearly hampers effectiveness and efficiency in the execution of local government tasks. In the context of Government Regulation Number 18 of 2016 on Regional Apparatus, this indicates that although there is a clear organizational structure, too many decisions relying on central authority will hinder rapid responses to local issues. Decentralization, as part of a more flexible organizational strategy, could be a solution to provide greater autonomy for local units to make decisions tailored to local conditions, in line with Terry's theory which emphasizes the importance of efficiency and effectiveness at every managerial stage.

Additionally, in the controlling stage, the findings regarding dependence on certain leaders due to high centralization are also relevant to the principle of control in Terry's theory. This dependence creates the risk of organizational instability when leadership changes occur. Therefore, control that is overly concentrated in one point will hinder the continuity of policies and the long-term efficiency of the organization. By implementing decentralization, more evenly distributed control across various units can reduce dependence on a single individual or entity, while also ensuring sustainability and consistency in achieving the organization's goals. This requires a careful balance between decentralization to enhance responsiveness and coordination to ensure that the organization's objectives remain directed and are achieved effectively and efficiently.

Other Findings

In the context of human resources (HR), job promotion remains an important issue. Promotions are often based on seniority rather than integrity and individual capacity. An informant revealed, "We hope that promotions are more focused on competence, not just years of service." This finding reinforces research by Carter et al. (2020), that states that merit-based promotions can improve organizational performance.

This study's findings also indicate that work motivation and employee commitment are crucial factors in improving organizational performance. One interesting finding is the need for more equitable incentive systems to enhance motivation. Field observations revealed that some employees felt undervalued despite showing good performance. This is consistent with the study by Roberts (2021), which emphasizes the importance of performance-based rewards in creating a productive work environment.

Contribution of the Research

This research contributes to the field of organizational management, particularly in understanding the application of management concepts in the public sector. By analyzing complexity, formalization, and centralization, this study highlights the importance of adjusting management concepts to the local context.

In addition, the findings of this study can serve as a reference for other local governments seeking to improve their organizational performance. In the academic context, this research opens opportunities for further studies on the application of management theories in local government structures.

Future Directions and Limitations of the Study

As a conclusion, this study has some limitations, such as its scope being limited to one district and the use of data that still needs to be expanded to include the perspectives of more stakeholders. For future research, it is recommended to focus on developing more inclusive implementation strategies and examining their impact on community welfare. This disclaimer is important to ensure that the findings can be more widely contextualized in the future.

CONCLUSION

The conclusion of this study is the importance of implementing effective management in improving performance and efficiency in regional government administration. The analysis of management and organization is quite effective, one of the indicators being that the tasks assigned have time targets and can be completed on time.

Recommendations based on these findings include expanding training and development for staff at the regional government unit level, improving cooperation between work units, and enhancing the performance control and evaluation system.

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