

THE EFFECTIVENESS OF BUREAUCRATIC BLOAT: A CRITICAL LOOK AT MAKASSAR CITY'S REGIONAL APPARATUS FORMATION

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Abstract

The Indonesian constitutional mandate for decentralization, rooted in Article 18 Paragraph (1) of the 1945 Constitution (UUD NRI 1945), establishes that provinces are divided into regencies and cities, with each region having the authority to regulate and manage its own affairs. This constitutional follow-up is Law No. 23 of 2014 on Regional Government, which emphasizes broad autonomy to achieve successful and equitable regional development, upholding principles of accountability and transparency. Using Effectiveness Theory and Decentralization Theory, this empirical legal research sought to analyze the legal basis for the formation of Regional Apparatus Organizations (OPDs) in Makassar City, specifically examining the effectiveness of their functions and aiming to provide recommendations to improve the bureaucratic structure and ensure adherence to right-sizing principles. The study found that the formation of 51 OPDs via Perda No. 8 of 2023, while formally legal, constitutes an ineffective bureaucratic oversizing. This failure is clearly demonstrated by Soerjono Soekanto's Theory of Legal Effectiveness: the Legal Factor was compromised by rigid adherence to numerical scoring, leading to the functional fragmentation of synergistic units, such as separating Public Works and Spatial Planning, thus violating the right-sizing principle; the Facilities Factor showed severe fiscal inefficiency, evidenced by Capital Expenditure realization of following years, proving the enlarged structure consumed resources as overhead; and the Public Factor revealed poor service, with 73% of respondents reporting convoluted, multi-office processes due to the fractured structure. Ultimately, the legal compliance failed to produce the intended substantive efficiency and accountability.

Keywords: Bureaucracy, Decentralization, Regional Apparatus.

1 Introduction

The administration of regional government in Indonesia post-reform, which is firmly rooted in the spirit of decentralization, is the implementation of a constitutional mandate aimed at accelerating the achievement of community welfare (Birajudin 2016). Etymologically, decentralization comes from the word "De" meaning "release" and "Centrum" meaning "center," so the word *Decentrum* means "to release oneself from the center (Lambelanova, Jaelani, and Verina 2022). Based on this etymology, decentralization can be interpreted as a process for a region to detach itself from the central government in order to manage its domestic affairs independently. The concept of decentralization is the delegation of power from the central government (the state) to each region, allowing them to regulate their own affairs without interference from the central government, based on the aspirations of their communities (Aritonang 2011).

Through the delegation of authority provided by the central government, regional governments are expected to fulfill their obligations in providing services to the community, accommodating public needs, and resolving problems in their respective regions. This should create service efficiency because the distance between the local government and the local community is much closer compared to the distance between the central government and the regional community. This concept is expected to be able to "solve local problems, in a local way, and by local people," providing space for regions to be more independent in managing regional government affairs (Sedarmayanti 2014).

Looking into the Indonesian constitution, the concept of decentralization is outlined in Article 18 Paragraph (1) of the 1945 Constitution of the Republic of Indonesia (UUD NRI 1945), which states that the Unitary State of the Republic of Indonesia is divided into provinces, and provinces are divided into regencies and cities. Each region has the authority to regulate and manage its

own government affairs. The follow-up to Article 18 paragraph (1) of the 1945 Constitution is Law Number 23 of 2014 on Regional Government, which emphasizes the importance of broad regional autonomy to encourage the success and equitable distribution of regional development, with the principles of accountability and transparency in the management of regional affairs (Moenta and Anugrah 2018).

The implementation of regional autonomy, as a constitutional mandate, is fundamentally aimed at optimizing public services. Decentralization policy is designed to enable local governments to respond to public demands more effectively and efficiently. The establishment of a vision and mission for regional autonomy is directed at bringing government instruments closer to the populace as the object of service (Ismail 2022).

To ensure decentralization runs well, Government Regulation (PP) Number 18 of 2016 on Regional Apparatus serves as the technical basis governing the establishment and management of Regional Apparatus Organizations (OPD). This Government Regulation is a follow-up to the Regional Government Law, explicitly stated in Article 232 paragraph (1). In this Government Regulation, regional apparatus organizations are expected to carry out their duties according to regional needs and capacity, and to be able to coordinate synergistically with the central government (Sumaryadi 2016). The goal is to create a bureaucratic structure that is lean, efficient, and effective, while adhering to the principle of rightsizing, which is the reorganization of the organizational structure and the redefinition of the roles and responsibilities of each organizational element to achieve a greater goal: increased efficiency, effectiveness, and transparency in the administration of government (Huda 2014). Article 6 of Government Regulation Number 18 of 2016 emphasizes that the formation of OPDs must be based on an objective and rational workload analysis. Rightsizing is not just about reducing personnel, but also about arranging a bureaucratic structure that focuses on "the right function and the right size," which is an essential basis for the formation of OPDs (Rahimallah et al. 2021).

The existing legal instruments are not directly proportional to the implementation of the regulation. There is a recorded inconsistency between the bureaucratic structure formed and the capacity and complexity of government affairs in the regions (Moenta and Anugrah 2018). One example can be found in Makassar City, which, through Makassar City Regional Regulation (Perda) Number 8 of 2023, decided to establish 51 OPDs. This decision deviates significantly from the number of OPDs that should have been formed based on technocratic analysis in accordance with Government Regulation Number 18 of 2016, which should only be in the range of 28 to 34 OPDs. This creates an anomaly that needs to be further investigated to determine the causal factors and its impact on the effectiveness of public services in Makassar City.

The phenomenon of bureaucratic oversizing identified in Makassar City is not an isolated anomaly. This condition reflects a broader national regulatory problem, characterized by the "chaotic and overlapping nature of regulations." Failures in regulatory reform at the central level correlate directly with the emergence of issues at the regional level, impeding both public services and the business climate (Astariyani et al. 2023).

Table 1. Comparative OPD Data for Makassar, Semarang, and Surabaya Cities

Characteristic	Makassar	Semarang	Surabaya
Population	± 1,4 Million	± 1,7 Million	± 3,0 Million
Number of OPD	51	51	48
Area (km ²)	175,77	373,70	333,06
Local Own Revenue (2023)	± Rp 1,5 Trillion	± Rp 1,5 Trillion	± Rp 6,3 Trillion

A comparative analysis with the City of Surabaya, which maintains a slightly leaner structure with 48 OPDs, sharpens this anomaly. Surabaya's success in public service delivery was not achieved through structural expansion. Rather, effectiveness in Surabaya was driven by process innovation, primarily through the integrated implementation of E-Government. This suggests that Makassar's focus on increasing the quantity of OPDs, rather than innovating processes, is a strategy of questionable efficacy (Pertiwi 2023). From the table above, we can see that Makassar City, despite having a smaller population compared to Semarang City and Surabaya City, actually has a greater number of OPDs. Surabaya City, which is the second largest city in Indonesia, with a population more than double that of Makassar City and a far greater Local Own Revenue (PAD), only has 48 OPDs. Meanwhile, Semarang City, which also has a larger population and area than Makassar, still maintains the same number of OPDs, which is 51. This discrepancy indicates an incompatibility between the number of OPDs established and the real capacity and needs of the region. This poses the potential for bureaucratic inefficiency, budget waste, and bureaucratic fragmentation, which will negatively impact the quality of public services that should be the main goal of regional autonomy.

The phenomenon of bureaucratic oversizing occurring in Makassar City can be interpreted as a form of deviation from the basic principles of OPD formation regulated in Government Regulation Number 18 of 2016, which should prioritize efficiency, effectiveness, and rationality in the formation of the local government structure. Establishing a structure larger than necessary will only increase the budgetary burden and worsen coordination among OPDs, which will ultimately reduce the quality of public services that should be the main goal of regional autonomy.

Healthy regional autonomy should accommodate local characteristics and needs without neglecting the principle of efficiency and maintaining synchronization with the direction of national policy (Zuhro 2018). Ideally, the formation of OPDs through a Regional Regulation is the actualization of the attribution of authority from the law which must be executed according to the intent of the authority given (*doelmatigheid*) (Ridwan 2018). If the technocratic calculation results, based on Article 6 paragraph (1) and paragraph (2) of PP No. 18 of 2016, indicate a maximum need of 28-34 OPDs, yet 51 OPDs were established, a serious question arises as to whether the Makassar City Regional Regulation Number 8 of 2023 was prepared based on real needs or if it contradicts the spirit of efficiency mandated by the regulation (Al-Syam 2023). Determining the appropriate number of OPDs is based on mapping the intensity of government affairs through the calculation of general variables (population, area, and APBD) with a weight of 20%, and technical variables (actual workload) with a dominant weight of 80%. This approach confirms that workload should be the main determinant in designing the organizational structure.

By using the effectiveness theory and decentralization theory approach, this research aims to analyze the legal basis and procedures for the formation of regional apparatus in Makassar City, and to examine the effectiveness of the implementation of the functions of the formed OPDs. The ultimate goal is to provide recommendations that can improve the bureaucratic structure and ensure that the formation of OPDs is in accordance with the principles of rationality, effectiveness, and accountability in public services in Makassar City. This study employed the juridical-empirical method, utilizing a descriptive-analytical character to address the aforementioned background. The focus of the research shall be on the doctrines and legal principles, as well as legal comparison. The scope of discussion shall comprise legal principles, legal system, and comparison of law. All the sources utilized in this study include literary studies from primary, secondary, and tertiary data, along with empirical data analysis. Furthermore, the discussion is divided into two parts: The first part focuses on analyzing the legal bases and procedures for OPD formation, evaluating their effectiveness using Soerjono Soekanto's

theory; the second part elaborates on structural reform recommendations necessary to achieve the principles of efficiency and optimal scale.

2 Literature Overview

Previous journal-based studies on decentralization and regional governance in Indonesia emphasize that regional autonomy is normatively designed to enhance governmental efficiency, responsiveness, and public service delivery. However, empirical findings consistently indicate that these objectives are often undermined by institutional and bureaucratic challenges at the regional level.

Aritonang (2011) explains that decentralization, when viewed from a public policy perspective, is intended to shorten bureaucratic hierarchies and improve governance efficiency through the delegation of authority to regional governments. Nevertheless, the study highlights that decentralization may fail to produce effective outcomes when regional institutional capacity does not correspond with the scope of authority transferred. In such conditions, decentralization risks becoming an administrative burden rather than a governance solution.

Empirical studies further reveal that the implementation of regional autonomy frequently encounters regulatory complexity and institutional fragmentation. Lambelanova et al. (2022) finds that regional governments tend to prioritize administrative expansion over functional efficiency, resulting in organizational structures that do not adequately reflect actual public service needs. This tendency contributes to the persistence of inefficiency in local governance despite formal compliance with decentralization policies.

The issue of organizational expansion is also addressed by Astariyani et al. (2023), who demonstrate that the formation of regional apparatus organizations often deviates from the right-sizing principle mandated by national regulations. Their findings indicate that political and administrative considerations frequently outweigh objective workload analysis, leading to disproportionate organizational growth and increasing fiscal pressure on regional governments. From a fiscal and performance perspective, Ismail (2022) shows that oversized bureaucratic structures are closely associated with rising personnel expenditure and reduced fiscal space for productive public spending. The study concludes that excessive institutional enlargement undermines both service effectiveness and fiscal sustainability, thereby weakening the substantive objectives of regional autonomy. Similarly, Rahimallah et al. (2021) highlight that complex and fragmented organizational structures generate coordination problems and obscure accountability mechanisms within regional governments. Their research suggests that governance effectiveness is more strongly influenced by structural simplicity and clarity of functions than by the number of organizational units.

Comparative evidence is provided by Pertiwi (2023), who demonstrates that improvements in public service delivery can be achieved without expanding organizational structures. Through a case study of Surabaya City, the study shows that process innovation and digital governance play a more decisive role in enhancing service effectiveness than institutional proliferation.

Overall, journal-based literature consistently indicates a gap between the normative objectives of decentralization and the practical outcomes of regional governance. While regulatory frameworks emphasize efficiency, right-sizing, and effective service delivery, empirical studies reveal a persistent pattern of bureaucratic expansion, institutional fragmentation, and fiscal inefficiency. Despite these findings, limited studies explicitly examine the legal effectiveness of regional apparatus formation by integrating juridical analysis with empirical governance outcomes. This study addresses that gap by focusing on the formation of regional apparatus organizations in Makassar City and evaluating whether institutional expansion translates into effective governance in practice.

3 Research

Legal Effectiveness of Regional Apparatus Formation

The formation of the Makassar City Regional Regulation (Perda) concerning the Regional Apparatus Organization (OPD) post-Law Number 23 of 2014 and Government Regulation Number 18 of 2016 primarily aims to realize the principle of the right function and the right size (rightsizing). Compliance with superior regulations becomes an absolute prerequisite, where the newly formed Perda must replace the old Perda considered no longer in accordance with the prevailing organizational norms (the principle of *lex superior derogat legi inferiori*) (Putri 2022).

Although, juridically, Perda No. 8 of 2023 regarding the Formation of the Makassar City Regional Apparatus has fulfilled the validity of the process based on the results of scoring the intensity of affairs and regional potential (with a dominant 80% workload weight), the analysis of the resulting structure shows a fundamental conflict with the principles of efficiency, effectiveness, and the right function mandated by rightsizing. In other words, rigid adherence to the numerical scoring results led to the creation of a structure that is legal but functionally ineffective.

Juridical compliance with the scoring mechanism does not automatically guarantee the substantive quality of the resulting Regional Regulation (Perda). A legal product, to be considered qualified, must transcend procedural validity and respond to the real needs of the community, rather than merely formalizing elite political interests (Arie 2016).

The assessment of such legal products should employ an approach that evaluates the rationality and sociological foundations of the regulation. A Perda formed primarily through political processes, lacking adequate technocratic consideration, risks becoming a "forced" regulation, detached from the characteristics and actual needs of the society it governs (Arie 2016).

Separation of Regional Apparatus Affairs in Makassar City

Organizational efficiency and effectiveness demand the consolidation of functions that share a synergistic working relationship and a clear span of control. However, in the 2016 Regional Regulation (*Perda*), high scoring results for several affairs were used as justification to separate units that should be operationally integrated, resulting in inefficiency and structural duplication.

Public Works Office (PU) and Spatial Planning Office (PR)

1) The Affairs of Public Works and Spatial Planning combined obtained a score of 981, which is a very high score. This score is used as the basis for forming the standalone Type A Public Works Office and Type A Spatial Planning Office.

2) Juridically, the separation of these two affairs is permitted under Article 90 paragraph (1) of Government Regulation (PP) 18/2016. However, functionally, this separation compromises the principle of 'right function' because:

(1) Synergy Dysfunction: The affairs of physical construction (Public Works) and spatial planning have an inseparable functional relationship (a tight operating core). The decision to separate them increases the potential for bureaucratic fragmentations and the overlap of authorities, complicating coordination between macro-planning and the implementation of infrastructure projects.

(2) Structural Inefficiency: The formation of two separate Type A offices results in the duplication of the need for Secretariats, Divisions, and support staff, which significantly increases the administrative burden and violates the principles of efficiency and right-sizing (optimal scale).

Culture Department and Tourism Department

Similar to Public Works (PU) and Spatial Planning (PR), the affairs of Culture (score 847) and Tourism (score 1001) also qualify to be formed into standalone Type A offices. The decision to separate them into a Type A Culture Office and a Type A Tourism Office:

1) Violates Strategic Synergy: Culture is the product asset of tourism, and Tourism is the

marketing function of that asset. The separation of these units potentially hinders the strategic integration between the preservation of cultural assets and destination promotion, which should be synergized under a single command for the effectiveness of local economic development.

- 2) **Bureaucratic Proliferation:** The creation of two separate Type A offices again leads to the proliferation of work units at the managerial level (Echelon III/IV), which is counterproductive to the principle of right-sizing (optimal scale), as it increases administrative overhead costs.

Library Department and Archives Department

The affairs of Library (score 915) and Archives (score 800) are technically eligible for Type A and Type B offices. However, considering the regional financial capacity and the availability of personnel/apparatus (based on Article 54 of Government Regulation 18/2016), the type was actually downgraded to a Type B Library Office and a Type C Archives Office. In this case, the rigidity of the scoring results in an inefficient structure because:

Administrative Duplication: Both of these affairs are supporting functions (*Technostructure*) that should be easily consolidated. The separation of these two units, especially after their types were downgraded due to limited resources. Actually requires the Type B and Type C units to each have a separate Secretariat and administrative support. This results in double administrative operational costs and a waste of resources amidst budget constraints.

The Merging of Regional Government Affairs in Makassar City

On the other hand, there are cases where affairs that should have an equal or independent status are actually merged, which is functionally deemed to detrimentally affect the regional development strategy.

Degradation of The Industry Affairs within The Trade and Industry Office (DISPERINDAG)

- 1) Trade Affairs obtained a score of 715 (eligible for Type B, but upgraded to Type A).
- 2) Industry Affairs obtained a very low score, which was 363. Since the score for Industry Affairs was in the 300–400 range, this affair was only adequate to be accommodated within a Regional Apparatus at the Division-level (Bidang). Consequently, the nomenclature of the new Office became only the Type A Trade Office, and the industry affairs were degraded to only a Division-level within it. Although juridically in accordance with the scoring results (363 = Division-level), this decision violates the principle of right function (optimal function) from the strategic perspective of Makassar as a regional economic hub:

(1) Strategic Inconsistency:

The degradation of the status of Industry Affairs to a Division-level ignores the future strategic potential and the real regional need to develop the industrial sector.

(2) Managerial Weakness:

Placing strategic affairs at the Division-level limits the allocation of resources and the managerial capability required for the facilitation and development of a complex sector, thereby hindering policy effectiveness.

Structural Adjustment After the Amendment of Regional Regulation No. 8 of 2016 to Regional Regulation No. 8 of 2023

The objective of the rightsizing principle is a rational, proportional, and efficient organization, which inherently should reduce the bureaucratic and budgetary burden. However, the final result of the draft Regional Regulation (after adjustment) actually shows a significant increase in managerial positions outside of the Sub-districts (*Kecamatan*) and Villages (*Kelurahan*).

Table 2. Comparison of Managerial Positions Before and After Regional Regulation 2016

Job Level	Old Number of Positions (Pre-2016)	New Number of Positions (Post 2016)	Difference	Implication for Efficiency
Administrator (Eselon III A/B)	185	193	+8	Increase
Supervisor(Eselon IV A/B)	484	547	+63	Significant Increase
Total (Offices/Agencies)	714	785	+71	Contradiction with the principle of right-sizing

The total addition of 71 positions at the Office (*Dinas*) and Agency (*Badan*) level (especially +63 at the Supervisor level) is a direct consequence of the structural decisions that separated synergistic units (Public Works-Spatial Planning, Culture-Tourism, Library-Archives). Each separated unit requires its own Secretariat and Division/Sub-Division (*Bidang/Sub-Bagian*), which collectively creates a fatter bureaucracy and increases the administrative overhead burden. Thus, although the 2016 Regional Regulation was juridically compliant with the scoring mechanism, its practical implementation failed to achieve the effectiveness and efficiency that were the main objectives of rightsizing.

Subsequently, newer national legislation (*lex posterior derogat legi priori*) was issued, especially Government Regulation (PP) Number 72 of 2019. This adjustment resulted in Regional Regulation Number 8 of 2023 concerning the Amendment to Regional Regulation Number 8 of 2016.

However, the structural adjustment in the 2023 Regional Regulation, although juridically required to comply with superior regulations (PP 72/2019, Presidential Regulation 78/2021, Minister of Home Affairs Regulation 16/2020), still has not fully corrected the structural dysfunction inherited from the rigid scoring of 2016, and has not guaranteed the achievement of optimal effectiveness and efficiency principles.

Restoration of Synergy between Industry and Trade Affairs

The 2023 Draft Regional Regulation proposes a change in nomenclature to the Type A Industry and Trade Office (*Dinas Perindustrian dan Perdagangan*). Theoretically, this step corrects the subordination of the industry function that occurred in the 2016 Regional Regulation and aims to improve services and ease of coordination. However, this correction is only in the nomenclature and does not fundamentally address the structural fragmentation in other affairs that should be consolidated.

Continuation of Core Affairs Fragmentation

Regional Regulation No. 8 of 2023 still maintains the separation of affairs that are functionally synergistic, such as:

- 1) Public Works Department (*Dinas Pekerjaan Umum*) and Spatial Planning Department (*Dinas Penataan Ruang*) Type A
 This separation maintains coordination inefficiencies between physical development and spatial planning.
- 2) Culture Department and Tourism Department Type A
 This separation continues to trigger administrative duplication and inhibits strategic integration between cultural assets and tourism promotion.

3) Library Department Type B and Archives Department Type C

The separation of these supporting units continues to create a duplication of administrative overhead costs amidst regional fiscal limitations.

Strengthening of Administrative Units without Guarantee of Efficiency

The Amending Regional Regulation strengthens several units through adjustments to nomenclature and functions, such as the Regional Inspectorate (Inspektorat Daerah), the Fire and Rescue Office (Dinas Pemadam Kebakaran dan Penyelamatan), and the Regional Research and Innovation Agency (BRIDA). Although this strengthening is compliant with national standards, without the consolidation of synergistic core units (such as Public Works-Spatial Planning), the 2023 Regional Regulation potentially maintains a fat bureaucracy at the technical and administrative levels, which is counterproductive to the right- sizing principle.

This adjustment step indicates that the legal effectiveness of Regional Regulation No. 8 of 2023 in Makassar City is a dynamic process that continuously seeks a balance between absolute compliance with superior national norms (such as nomenclature and typology standards) and the achievement of genuine functional efficiency at the local level. The 2023 Regional Regulation succeeds in the aspect of compliance but still faces serious criticism in substantially implementing the principles of effectiveness and right-sizing.

Effectiveness of the Implementation of the Functions of Makassar City Regional Apparatus

The effectiveness of the implementation of the functions of the Regional Apparatus (OPD) can be measured empirically through the analysis of fiscal performance (budget) and the analysis of bureaucratic human resource (HR) capacity. A comparison of data before and after institutional restructuring (Regional Regulation 2016 and Regional Regulation 2023) can show the dynamics of budget realization and personnel load, which directly reflect the success or failure of implementing the right-sizing principle.

Makassar City Regional Revenue and Expenditure Budget (APBD) Data

The changes in the OPD structure through the 2016 Regional Regulation and the 2023 adjustment should lead to efficiency in operational costs and an increase in program expenditure capacity (Capital Expenditure/Goods and Services Expenditure) for public services

Pre-Regional Regulation No.8 of 2016 (2015)

Table 3. Makassar City APBD

ACCOUNT	BUDGET	REALIZATIO N	PERCENTAG E
Revenue	3.081,37 M	2.952,61 M	95,82
Local Own Revenue (PAD)	992,15 M	828,87 M	83,54
Local Taxes	822,08 M	635,65 M	77,32
Local Levies	115,27 M	115,22 M	99,95
Earnings from Separated Regional Asset Management	13,33 M	13,39 M	100,42
Other Legal PAD	41,46 M	64,62 M	155,85

Balancing Funds	1.326,42 M	1.402,77 M	105,76
DBH	95,85 M	67,05 M	69,96
DAU	1.198,87 M	1.198,87 M	100,00
DAK	31,70 M	136,85 M	431,69
Other Revenue	762,80 M	720,97 M	94,52
Grants	4,50 M	0,00 M	0,00
Revenue Sharing with Province or Other Local Govts	296,54 M	265,49 M	89,53
Adjustment and Special Autonomy Funds	399,60 M	398,50 M	99,73
Financial Assistance	62,16 M	0,00 M	0,00
Other Revenue	0,00 M	56,98 M	0
Expenditure	3.324,37 M	3.062,27 M	92,12
Indirect Expenditure	1.368,86 M	1.412,02 M	103,15
Indirect Personnel Expenditure	1.334,35 M	1.351,48 M	101,28
Direct Expenditure	1.955,51 M	1.650,25 M	84,39
Interest Expenditure	2,50 M	1,55 M	62,16
Direct Personnel Expenditure	169,04 M	0,00 M	0,00
Goods and Services Expenditure	1.088,81 M	977,23 M	89,75
Capital Expenditure	697,66 M	673,03 M	96,47
Grant Expenditure	23,92 M	48,28 M	201,85
Financial Assistance Expenditure	1,10 M	1,10 M	100,00
Contingency Expenditure	7,00 M	9,61 M	137,28
Financing	267,00 M	261,96 M	98,11
Financing Receipts	255,00 M	258,18 M	101,25
Previous Years Remaining Budget (SiLPA)	255,00 M	258,15 M	101,23
Receipt of Loan Repayment	0,00 M	0,03 M	0
Financing Outlays	-12,00 M	-3,78 M	31,53
Debt Principal Payment	-12,00 M	-3,78 M	31,53

Post-Regional Regulation No.8 of 2016 (2017)

Table 4. Makassar City APBD

ACCOUNT	BUDGET	REALIZATION	PERCENTAGE
Regional Avenue	3.393,90 M	3.416,36 M	100,66
Local Own Revenue (PAD)	1.332,55 M	1.337,23 M	100,35
Local Taxes	1.063,44 M	938,80 M	88,28
Local Levies	94,68 M	72,79 M	76,88
Earnings from Separated Regional Asset Management	30,58 M	45,02 M	147,24
Other Legal PAD	143,85 M	280,62 M	195,08
TKDD (Inter-Regional Transfer Funds)	1.845,07 M	1.680,47 M	91,08

Central Government Transfer Revenue	1.845,07 M	1.680,47 M	91,08
Inter-Regional Transfer Revenue	216,29 M	366,64 M	169,52
Other Revenue	216,29 M	398,66 M	184,32
Grant Revenue	0,00 M	15,00 M	0
Other Revenue in Accordance with Laws and Regulations	0,00 M	17,02 M	0
Regional Expenditure	3.816,11 M	3.313,62 M	86,83
Personnel Expenditure	1.546,06 M	1.193,16 M	77,17
Personnel Expenditure	1.546,06 M	1.193,16 M	77,17
Goods and Services Expenditure	1.460,04 M	1.409,62 M	96,55
Goods and Services Expenditure	1.460,04 M	1.409,62 M	96,55
Capital Expenditure	712,89 M	625,02 M	87,67
Capital Expenditure	712,89 M	625,02 M	87,67

Finance Assistance Expenditure	1,10 M	1,09 M	99,42
Interest Expenditure	0,80 M	0,25 M	31,79
Grant Expenditure	70,22 M	76,92 M	109,55
Contingency Expenditure	25,00 M	7,56 M	30,23
Regional Financing	422,21 M	328,49 M	77,80
Regional Financing Receipts	426,21 M	332,28 M	77,96
Previous Year's Remaining Budget (SiLPA)	316,22 M	332,27 M	105,08
Regional Loan Receipts	0,00 M	0,00 M	0
Receipt of Regional Loan Repayment	109,99 M	0,00 M	0,00
Regional Financing Outlays	4,00 M	3,79 M	94,75
Due Debt Principal Payment	4,00 M	3,79 M	94,75
Other Expenditure	97,12 M	85,83 M	88,37

Regional Regulation No.8 of 2023 Amendment to Regional Regulation No.8 of 2016 (2023)

Table 5. Makassar City APBD

ACCOUNT	BUDGET	REALIZATION	PERCENTAGE
Regional Revenue	3.393,90 M	3.416,36 M	100,66
Local Own Revenue (PAD)	1.332,55 M	1.337,23 M	100,35
Local Taxes	1.063,44 M	938,80 M	88,28
Local Levies	94,68 M	72,79 M	76,88
Earnings from Separated Regional Asset Management	30,58 M	45,02 M	147,24
Other Legal PAD	143,85 M	280,62 M	195,08
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	M		
Central Government Transfer Revenue	1.845,07 M	1.680,47 M	91,08
Inter-Regional Transfer Revenue	216,29 M	366,64 M	169,52
Other Revenue	216,29 M	398,66 M	184,32
Grant Revenue	0,00 M	15,00 M	0
Other Revenue in Accordance with Laws and Regulations	0,00 M	17,02 M	0
Regional Expenditure	3.816,11 M	3.313,62 M	86,83
Personnel Expenditure	1.546,06 M	1.193,16 M	77,17
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Goods and Services Expenditure	1.460,04 M	1.409,62 M	96,55
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Capital Expenditure	712,89 M	625,02 M	87,67
Capital Expenditure	712,89 M	625,02 M	87,67
Other Expenditure	97,12 M	85,83 M	88,37
Financial Assistance Expenditure	1,10 M	1,09 M	99,42
Interest Expenditure	0,80 M	0,25 M	31,79
Grant Expenditure	70,22 M	76,92 M	109,55
Contingency Expenditure	25,00 M	7,56 M	30,23
Regional Financing	422,21 M	328,49 M	77,80
Regional Financing Receipts	426,21 M	332,28 M	77,96
Previous Year's Remaining Budget (SiLPA)	316,22 M	332,27 M	105,08
Regional Loan Receipts	0,00 M	0,00 M	0
Receipt of Regional Loan Repayment	109,99 M	0,00 M	0,00
Regional Financing Outlays	4,00 M	3,79 M	94,75
Due Debt Principat Payment	4,00 M	3,79 M	94,75

Post-Regional Regulations No.8 of 2023 (2024)

Table 6. Makassar City APBD

ACCOUNT	BUDGET	REALIZATIO N	PERCENTA GE
Regional Revenue	5.099,25 M	3.447,46 M	67,61

Local Own Revenue (PAD)	2.381,14 M	1.330,28 M	55,87
Local Taxes	1.882,28 M	1.196,37 M	63,56
Local Levies	257,54 M	31,90 M	12,39
Earnings from Separated Regional Asset Management	88,27 M	18,25 M	20,68
Other Legal PAD	153,06 M	83,75 M	54,72
TKDD (Inter-Regional Transfer Funds)	2.174,66 M	1.927,91 M	88,65
Central Government Transfer Revenue	2.174,66 M	1.927,91 M	88,65
Other Revenue	543,45 M	189,27 M	34,83
Grant Revenue	0,00 M	0,00 M	0
Other Revenue in Accordance with Laws and Regulations	26,95 M	19,01 M	70,52
Inter-Regional Transfer Revenue	516,50 M	170,27 M	32,97
Regional Expenditure	5.775,90 M	2.535,09 M	43,89
Personnel Expenditure	1.675,92 M	1.127,66 M	67,29
Personnel Expenditure	1.675,92 M	1.127,66 M	67,29
Goods and Services Expenditure	2.061,80 M	1.012,24 M	49,09
Goods and Services Expenditure	2.061,80 M	1.012,24 M	49,09
Capital Expenditure	1.715,09 M	277,32 M	16,17
Capital Expenditure	1.715,09 M	277,32 M	16,17
Other Expenditure	323,08 M	117,87 M	36,48
Grant Expenditure	298,08 M	117,74 M	39,50
Social Assistance Expenditure	0,00 M	0,00 M	0
Contingency Expenditure	25,00 M	0,13 M	0,54
Regional Financing	0,00 M	0,00 M	0
Regional Financing Receipts	676,65 M	294,19 M	43,48
Previous Year's Remaining Budget (SiLPA)	676,65 M	294,19 M	43,48

APBD Comparison

The comparison of Makassar City APBD data shows how the expenditure allocation shifted after the implementation of Regional Regulation Number 8 of 2016.

Table 7. Comparison of Makassar City APBD Before and After Regional Regulation 2016

ACCOUNT	Pre-Perda 2016 (2015) Realization	Post-Perda 2016 (2017) Realization	NOTES
	-	-	

Total Regional Expenditure	3.062,27 M	3.313,62 M	Increase in total expenditure burden
Personnel Expenditure (Indirect Expenditure)	1.351,48 M (44,13% of Total Expenditure)	1.193,16 M (36,01% of Total Expenditure)	Decrease in the percentage of Personnel Expenditure (despite an increase in the number of administrative positions)
Goods and Services Expenditure	977,23 M	1.409,62 M	Significant increase in Goods and Services Expenditure
Capital Expenditure	673,03 M	625,02 M	Slight decrease in Capital Expenditure

The analysis indicates that, in absolute terms, the total regional expenditure increased after the 2016 restructuring. However, there was a decrease in the proportion of Personnel Expenditure relative to the total expenditure (from 44.13% in 2015 to 36.01% in 2017). Conversely, Goods and Services Expenditure increased sharply. This increase can be interpreted as a result of the right-sizing effort aimed at shifting the budgetary focus from financing bureaucrat salaries (Personnel Expenditure) to funding core operational and service programs (Goods and Services Expenditure). Despite the 2016 restructuring showing a shift toward allocating operational expenditure, the latest APBD realization data, particularly following the 2023 Regional Regulation adjustment, actually indicates a problem in budget absorption linked to the ineffectiveness of the implementation of OPD functions.

Table 8. Realization of Makassar City APBD Before and After the 2016 Regional Regulation Amendment

ACCOUNT	BUDGET (2024)	REALIZATION (2024)	REALIZATION PERCENTAGE
Regional Expenditure	5.775,90 M	2.535,09 M	43,89%
Personnel Expenditure	1.675,92 M	1.127,66 M	67,29%
Goods And Services Expenditure	2.061,80 M	1.012,24 M	49,09%
Capital Expenditure	1.715,09 M	277,32 M	16,17%

The extremely low realization of Capital Expenditure (Belanja Modal) at 16.17% is the most critical fiscal finding. Local government capital expenditure (LCAP) has been shown to have a "positive and significant correlation" with industrial development and regional economic growth. The failure of Makassar's OPDs to absorb this budget can be directly interpreted as an institutional failure to promote economic and industrial development. The bloated bureaucratic structure is thus proven not only to consume resources as overhead but also to fail in executing its strategic development mandate (Wiryawan and Otchia 2022).

The realization of Makassar City Regional Expenditure in 2024, which only reached 43.89%, reflects a very low level of effectiveness in the implementation of OPD functions. Most concerning is the realization of Capital Expenditure, which reached only 16.17%.

This extremely low realization rate, amidst ambitious RKPD (Regional Apparatus Work

Plan) program targets, critically proves that the functionally irrational OPD structure has become a bureaucratic impediment. Structural dysfunction causing the overlap of authorities (such as the separation of the Public Works and Spatial Planning Offices) and lack of focus (the degradation of Industry Affairs within the Trade and Industry Office) directly disrupts the planning and execution processes of development programs, which ultimately results in:

1) High SiLPA

The increase in the Remaining Budget Balance (SiLPA) (up to half a trillion Rupiah in 2024) indicates the failure of OPDs to execute budgeted programs.

2) Coordination Inefficiency

The separation of the Public Works Office and the Spatial Planning Office, for example, makes achieving development targets in the Regional Apparatus Work Plan (RKPD) prone to coordination obstacles, which leads to high SiLPA.

4 Discussion

Analysis of Legal Effectiveness Theory

Soerjono Soekanto's legal effectiveness analysis can be enriched by incorporating the implementation framework proposed by George C. Edward III. Successful implementation, according to this model, is determined by four crucial variables: Communication, Resources, Disposition (Attitudes), and Bureaucratic Structures. The failures in Makassar can be comprehensively analyzed through this lens. The 'Resources' variable aligns with the failure of Soekanto's 'Facilities Factor' (evidenced by the 16.17% capital expenditure). The 'Disposition' variable, concerning the attitudes of implementers, parallels the 'Law Enforcer Factor', which this study finds was distorted by political factors. Finally, the 'Bureaucratic Structures' variable (fragmentation) is the primary critique of the Perda's outcome (Faisal 2007).

The formation of the Regional Apparatus Organizations (OPD) of Makassar City through Regional Regulation (Perda) No. 8 of 2016/2023 had the normative goal of realizing the principles of 'right function' and 'right-sizing,' as mandated by Government Regulation (PP) No. 18 of 2016. However, a deep analysis using Soerjono Soekanto's Theory of Legal Effectiveness shows that juridical compliance (formal law) has failed to produce substantive effectiveness, evidenced by violations in three key factors: Legal Factor, Facilities Factor, and Public Factor. The failure of synergy among these three factors has rendered the law (Perda) powerless in achieving its purpose: the formation of an efficient and effective regional apparatus. **Analysis of Legal Effectiveness Theory**

Violation of the Legal Factor

The Legal Factor demands the creation of certainty, justice, and benefit, where a regulation (*das Sollen*) must deliver the intended impact (*das Sein*). In the case of the Makassar City OPD, there is a conflict between legal certainty (compliance with scoring results) and legal benefit (efficiency and effectiveness).

- 1) Deviation from the Right-sizing Principle: Perda No. 8 of 2016/2023, while juridically compliant with the affair intensity scoring mechanism (legal certainty), substantially violates the principles of efficiency, effectiveness, and 'right function' (legal benefit/justice) mandated by right-sizing.
- 2) Rigid Compliance Against Principle: Strict adherence to numerical scoring results (e.g., high scores for Public Works-Spatial Planning, Culture-Tourism, Library-Archives) became the legal justification

for separating units that should have been integrated. This created a structure that is legal but functionally ineffective.

- 3) **Structure Violates Synergy and Efficiency:** The separation cases of the Public Works Office (PU) and Spatial Planning Office (PR), the Culture Office and Tourism Office (Budpar), and the Library Office and Archives Office, clearly violate the principle of 'right function' and operational synergy.

The law for OPD formation (Perda) failed to perform its function effectively because formal certainty (scoring) superseded substantive benefit (efficiency and effectiveness), meaning the legal goal (right-sizing) was not achieved.

This finding is reinforced by empirical case studies in other regions. A study on the effectiveness of the Law on Governing of Aceh (LoGA) in North Aceh, which also utilized Soerjono Soekanto's theoretical framework, identified a similar pattern of failure. Ineffectiveness in Aceh was attributed to (1) Legal Uncertainty stemming from conflicts between regional (LoGA) and national (LoRG) regulations, and (2) the intervention of Political Factors obstructing implementation. This parallel suggests that the dominance of political factors over technocratic rationality, as observed in Makassar, is a recurring pattern of failure in the implementation of regional autonomy in Indonesia (Wijatmoko, Armawi, and Faisal 2023).

Violation of the Legal Facilities Factor

The Facilities Factor relates to the availability of supporting infrastructure, including an efficient organizational system and sufficient finances. The budget and personnel data confirm the criticism that the Makassar City OPD, although juridically compliant, failed to implement the principles of efficiency and effectiveness substantially.

- 1) **Bureaucratic Proliferation and Budgetary Burden:** The decision to separate synergistic units resulted in the duplication of the need for Secretariats, Divisions, and support staff. This led to a significant increase in managerial positions at the Office/Agency level (+71 total, +63 Echelon IV), creating a fatter bureaucracy and increasing the administrative overhead burden.
- 2) **Fiscal Inefficiency (Budget):** This duplication generates double administrative operational costs and a waste of resources amidst budget constraints. This contradicts the principles of efficiency and right-sizing.
- 3) **Low Program Budget Absorption:** The realization of Regional Expenditure in 2024, which was only 43.89%, with Capital Expenditure realization at only 16.17%, critically proves that the functionally irrational OPD structure has become a bureaucratic impediment. Structural dysfunction (such as the separation of Public Works-Spatial Planning) disrupts the execution of development programs (RKPD), leading to high SiLPA (up to half a trillion Rupiah in 2024).

The failure of the "Facilities Factor," manifested in the low realization of Capital Expenditure, is not an anomaly. A prior empirical study applying Soerjono Soekanto's framework of legal effectiveness within the South Sulawesi regional context, specifically in Sinjai Regency, likewise identified the "facilities factor" (*faktor sarana atau fasilitas*) as a fundamental impediment. The research in Sinjai determined that the effectiveness of public administration was hindered by a "lack of budget" and inadequate supporting infrastructure. This parallel demonstrates that ineffectiveness originating from the facilities factor is a documented and recurring challenge in regional governance (Wahid, Bohari, and Achmad 2015).

The institutional structure formed violates the principle of efficiency and consumes resources (Facilities) for bureaucratic overhead instead of core programs (Capital/Goods and Services Expenditure), rendering the legal implementation ineffective.

Violation of the Law Enforcer Factor

The Law Enforcer Factor in Soerjono Soekanto's Theory of Legal Effectiveness refers to the entities and personnel responsible for designing, executing, and guaranteeing the enforcement of the law. In the context of local government and the formation of the Regional Regulation (*Perda*), the Law Enforcer Factor encompasses all ranks, from the legislature (DPRD/Banpempemda) who formulate the regulation to the executive (Regional Head, Bappeda/Organization Technical Team, and Office Heads) who are tasked with implementing it.

The results of interviews with representatives of the Regional Regulation Drafting Body (Banpempemda) as part of the Law Enforcer Factor indicate a failure to maintain the integrity of the substantive Legal Factor:

- 1) Neglect of the Efficiency Principle: The Banpempemda acknowledged that the process of forming the *Perda* had complied with all drafting stages (meeting formal Legal Certainty). However, they also confirmed that the final decision on the oversizing number of OPDs (51 units) was influenced by the Mayor's political factor. This demonstrates that the Law Enforcers (Legislative and Technical Teams) chose the safe path of rigid compliance with procedures and ABK scoring results while neglecting the Legal Benefit (efficiency and rationality).
- 2) Transfer of Failure: The Law Enforcers consistently shifted budgetary inefficiency (low Capital Expenditure of 16.17%) and poor public service ("convoluted") to the domain of management and work culture in the implementing OPDs. In reality, the structural decisions they legalized were what causally created the duplication of administrative overhead (violating the Facilities Factor) and functional fragmentation (Public Factor).

Violation of the Public Factor

The Public Factor measures the effectiveness of the law by the extent to which the regulation can provide benefit, and create calmness and satisfaction within the community. The existence of OPDs (Regional Apparatus Organizations) as the spearhead of public services should be an instrument to simplify community affairs.

- 1) Convoluted Services: The fragmented structure forces the public to visit different offices to complete a single series of processes. Survey data proves that 73% of respondents reported having to visit different offices ≥ 3 times for overlapping affairs (Public Works-Spatial Planning, Culture-Tourism, Library- Archives). The empirical finding regarding 73% of respondents experiencing convoluted processes is a concrete manifestation of an "erroneous logic of local autonomy." Structural fragmentation, as implemented in Makassar through the separation of synergistic units, inherently creates "overlapping authority" between agencies (Sukmariningsih 2017).

The direct consequence of this jurisdictional overlap is the significant obstruction of public services. The burden of bureaucratic inefficiency is ultimately transferred to the public, which is supposed to benefit from regional autonomy, rather than be disadvantaged by its flawed structural logic (Sukmariningsih 2017).

- 2) Service Dysfunction:
 - a) PU-PR: Friction in processing Building Permits (IMB/KKPR), which requires applicants to shuttle back and forth between planning (PR) and technical feasibility (PU).
 - b) Budpar: Friction in Asset Utilization and Event Support, where the value chain (Culture \rightarrow Marketing) is cut into two separate authorizations.
 - c) Perpus-Kearsipan: Problems of Service Ambiguity, where respondents are confused about whether a vital document is an archive or a reference.
- 3) Subordination Detrimental to the Real Sector: The degradation of Industry Affairs to

a Division-level (*Bidang*) under the Trade Office causes slow service and limited managerial authority. This is felt to be detrimental to Small and Medium Industries (IKM) practitioners.

- 4) High Support for Integration/Separation: There is strong support from the public for the re-merging of synergistic offices (80% for Culture-Tourism and Library-Archives) and a strong consensus (90%) for the separation of the Industry Office to gain independent focus and authority.

The violation of the 'Public Factor' manifests in convoluted services, wherein 73% of survey respondents reported requiring three or more visits. This finding stands in stark contrast to studies from Surabaya, which achieved a 'Very Satisfied' Customer Satisfaction Index (CS Index). Surabaya's success, achieved through E-Government process innovation within a leaner structure, empirically demonstrates the negative consequences of Makassar's structural fragmentation on public satisfaction and service delivery (Pertiwi 2023). The ineffective OPD structure creates bureaucratic fragmentation and slow service, which directly causes dissatisfaction and a loss of time and energy for the public. This proves that the law for OPD formation has failed to achieve its primary objective of providing benefit and welfare to the community.

Analysis of Data Processing Results

Overall, the massive and functionally irrational institutional structure has become a permanent bureaucratic impediment, which clearly violates the Principle of Effectiveness mandated by Government Regulation (PP) No. 18 of 2016. To overcome the ineffectiveness arising from the violation of the Legal, Facilities, and Public factors, institutional rationalization is a mandatory step that must be immediately pursued by the Makassar City Government. This rationalization aims to restore fiscal efficiency and the functional effectiveness of the Regional Apparatus Organizations (OPD) in executing the Regional Apparatus Work Plan (RKPD) programs.

The high consensus for consolidation approval (ranging from 60% to 80% for synergistic offices) and the high dissatisfaction score with bureaucratic efficiency underpin the following structural reform recommendations:

Merging Synergistic OPDs

Re-merging fragmented units will yield significant positive impacts:

- 1) Public Works-Spatial Planning (TR) Sector: Forming a single Public Works and Spatial Planning Office (One-Stop) will accelerate infrastructure planning and construction permitting processes, eliminating the need for public shuttling.
- 2) Culture-Tourism Sector: Forming an integrated Culture and Tourism Office will achieve strategic synergy, ensuring cultural assets directly become integrated and focused tourism promotion products.
- 3) Library-Archives Sector: Forming a single Library and Archives Office will reduce administrative costs, eliminate public confusion related to document classification, and optimize government data management.

Separation OPDs

Based on a survey consensus of up to 90% and the high dissatisfaction score with functional indicators, it is recommended that the Makassar City Government immediately conduct an in-depth study regarding institutional reform to separate Industry Affairs from the Trade Office.

The objectives of this reform are:

- 1) To improve the quality and speed of service to Small and Medium Industries (IKM) which are currently hindered by managerial subordination.
- 2) To allocate a more strategic and focused budget for the development of the industrial sector which requires specific attention.

3) To eliminate managerial subordination that impedes the economic potential of Makassar City as a strong regional center in the industrial sector.

Through these rationalization steps, it is expected that the Makassar City OPD can resume implementing the Principles of Efficiency and Effectiveness that are the main pillars of OPD formation, so that Soerjono Soekanto's Theory of Legal Effectiveness can be realized substantially, not merely formally.

5 Conclusions

Although the formation of the Makassar City Regional Apparatus Organizations (OPD) through Regional Regulation (Perda) No. 8 of 2023 fulfilled the formal juridical mechanism, it substantially violates the principles of responsible regional autonomy, specifically the principles of efficiency and right-sizing. This violation is manifested in the formation of 51 OPDs, far exceeding the rational limit, indicating the dominance of political factors over technocratic rationality. The resulting structure contradicts the essence of the Theory of Regional Autonomy, which demands institutional formation based on the principles of utility and benefit. Furthermore, with the proliferation of 71 new managerial positions, this OPD structure has created a fat bureaucracy leading to patrimonial bureaucracy and contradicts the concept of Logemann's Office which demands public officials work professionally and rationally for the public interest, not merely for political or structural interests.

The effectiveness of the implementation of OPD functions post-formation is deemed substantively ineffective, as proven by the analysis using Soerjono Soekanto's Theory of Legal Effectiveness. The Perda failed to provide legal benefit (efficiency) because rigid compliance with numerical scoring led to structural fragmentation (separation of synergistic offices) which is inefficient. This failure violates the Legal Factor (Perda) indicator because it did not produce an adaptive law. Fiscally, the oversizing structure increases the overhead burden, evidenced by the low realization of Capital Expenditure and high SiLPA, violating the Facilities Factor indicator. Meanwhile, structural fragmentation causes public service to be convoluted and roundabout, which is evidence of failure in the Public Factor indicator. Overall, the law enforcers (DPRD and Technical Teams) failed to prioritize the principle of efficiency, resulting in the law they established being powerless to achieve the intended right-sizing goal.

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