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Implementation Of Recipient Design And Additional Recipient Criteria For Income To Civil Servants Of The Education And Culture Office Of Kutai Kartanegara Regency

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Abstract— In general, the success of bureaucratic reform is entirely in the hands of civil servants and CPNS. As servants of the state, their main task is to provide maximum service to the community. However, complaints about the lack of welfare so that they cannot carry out their duties to the maximum are very often we listen to, as happened with civil servants and CPNS in the Kutai Kartanegara District government often correlate between the lack of salary, position, performance, productivity, analyze the Implementation of Recipient Design and Criteria for Receiving Additional Income to Civil Servants of the Education and Culture Office of Kutai Kartanegara Regency. This research is a qualitative study, the method of data collection is carried out intensively, the researchers participate in the field for a long time, note carefully what happened, conduct a reflective analysis of various documents found in the field, and make detailed research reports. In qualitative research, the research instrument is the researcher himself. The data in this study are in the form of field notes, observations, preliminary observations, opinions expressed by education officials, and staff in the Education and Culture Office of Kutai Kartanegara Regency and their archives. Research results show that based on the evaluation results found in the recipient and the recipient's criteria have met the specified requirements. However, on the other hand, it can be found the recipient and the recipient's criteria are still far from what they should be so that various weaknesses can be seen in terms of determining the recipient and recipient's criteria. As stated earlier, civil servants and CPNS at the Office of Education and Culture are divided into five different job categories, but in receiving additional income they should not have the status but are "equally feeling equal" because the place where employees work is different in the program additional income policy.

Keywords: Implementation, Recipient, Kutai KartaNegara,

INTRODUCTION

Theoretically, this type of reward for performance can be divided into two forms, namely: based on merit and based on incentives. Compared to incentives, merit-based rewards are easier to control because they are implemented at the end of each year. The party who assesses this performance is the direct supervisor of the party assessed. Based on this assessment, the party assessed is entitled to receive some rewards following the reported performance of his superiors. As mentioned earlier, rewards in the form of incentives are a form of encouragement for employees to work better. Thus,

incentives can also be referred to as motivational processes. The provision of incentives is intended as motivation so that employees can improve performance. In line with what was conveyed by Evi Wahyuningsih et al (2013). argues that motivational motivation for performance is very dependent on the motivation underlying or encouraging employees to work. While motivation itself consists of efforts to fulfill physiological, security, social, appreciation, and self-actualization needs. While work performance is viewed from various indicators such as responsibility, honesty, skills, initiative, and leadership (Wahyuningsih et al: 2012).

If the opinions above are elaborated more deeply, motivation consists of three interdependent elements, namely: (a) needs; (b) desire; and (c) objectives. In other words, individuals do not yet have the desire or drive if they do not yet have needs. (Susiati and Iye: 2020) The impact of a program can be assessed through experimental research designs with standardized control groups, samples, and performance measurements. This approach assesses the impact or relevance of the program through scientific research techniques aimed at increasing understanding of the causal relationships that occur between what is done and the results obtained. This impact evaluation can also be carried out using qualitative methods to "create a picture" of the variation in impacts caused by the program. Evaluation should help decision-makers in developing implementation, contribute to a program, program improvement, accountability, selection of motivation, increase knowledge and support of those involved in the program itself. (Farida: 2000).

The next approach is a review of the program (program review), this program is implemented as a form of continuous improvement (continuous improvement) program design with more attention to aspects of fiscal constraints that may occur in the previous program. The review program process includes the production of information on the usefulness of the policies that have been carried out and will be carried out, truly serving the public interest, meeting public needs. In short, the program review aims to assess the effectiveness and efficiency of the program by assessing the achievement of the targets that have been achieved compared to the real needs in the field. In line with what was delivered by Suharsimi Arikunto. Program evaluation is an activity to find out the results of a policy to provide recommendations that ultimately aim to determine the next policy. (Arikunto: 2006).

The latter approach is an efficiency assessment (efficiency assessment) and is often also called a cost-effectiveness/cost effectiveness analysis. This approach is included in evaluating program performance, results, and costs to determine the degree to which a program achieves adequate performance and benefits related to the results obtained with the costs incurred. Efficiency assessment generally includes a description of the direct or indirect costs of a program, tangible and intangible costs, such as time, effort, opportunity costs, sustainability costs that have been sacrificed to achieve results set. In short, the evaluation of efficiency is related to the number of costs sacrificed for the results obtained. Through this evaluation, it can be seen that the program implemented has run efficiently.

Financial incentives and rewards can motivate. People need money, as expressed by Michael Armstrong "What cannot be assumed is that money motivates everyone in the same way and to the same extent". Money can motivate because money can meet basic human needs to survive. Furthermore, Mochammad Jasin et al. The provision of benefits is oriented towards improving the welfare of the State Civil Apparatus equally, the provision of welfare benefits is based on certain

criteria such as attendance and work performance. Employee motivation to achieve high work performance as one of the expected impacts of providing additional income to the welfare of the State Civil Apparatus.

Following what was conveyed by (Moch.Jasin: 2018), the provision of additional monthly income to employees will have an impact on their well-being. The rules are already under the umbrella and in theory, can be implemented regarding the procedure for providing additional income, this is done by making concerning the procedure for granting additional PNS and CPNS income to Kutai Kartanrgara Regency.

Technically, the provision of additional income based on several indicators including; (a) workplace, (b) professional scarcity, and (c) other objective considerations, or in other words that all regional employees such as civil servants and CPNS in Kutai Kartanegara Regency have two types of salary sources, namely: (1) income (salary) still comes from the state income and expenditure budget and (2) additional income comes from the regional income and expenditure budget, the amount of the fixed salary is given by reference to rank, class and years of service following the salary levels of civil servants and CPNS that apply throughout Indonesia.

Based on the problems that have been stated above, it is necessary to evaluate the additional income policies for civil servants and CPNS, especially in the Education and Culture Office of Kutai Kartanegara Regency. The evaluation referred to in this research is to use an evaluation model approach developed by Malcolm Provus with an evaluation approach that leads to a gap evaluation or Discrepancy Evaluation Model (DEM). The use of the Discrepancy Evaluation Model (DEM) in the evaluation model for the implementation of this policy is because in this study the formulation of the problem examined in this paper is how the Design of Recipients and Criteria for Additional Recipients of Income To Civil Servants of the Department of Education and Culture of the Regency of Kutai Kartanegara Regency

LITERATURE REVIEW

Incentive

incentives are real rewards, such as opportunities to develop politically or opportunities to establish professional relationships. Solidarity incentives are intangible rewards, such as opportunities to socialize, a sense of group membership, status, and a sense of involvement. Purposeful incentives are also tangible rewards and are related to gratification or gratification of work towards the stated goals of the organization. Development incentives are intangible rewards such as the ability to assume civic responsibility or use their capabilities in carrying out an activity. Finally, service incentives are to fulfill or reduce a sense of responsibility. It focuses on releasing or fulfilling one's sense of obligation. Each individual is motivated by different incentives, such as personal enrichment, substantive interests, social and business relationships, and other feelings that fulfill his expectations.

Implementation evaluation has a specific focus on comparing actual achievements with planned or policy performance standards and preparing explanations for why deviations from those planned have occurred in their implementation. Evaluation is carried out both on the policy process which is focused on the stages of policy formulation, especially to see the integration between stages and the extent to which programs and services follow the established policy lines. Sustainability and the results of

implementation can help to (a) formulate opinions about what actions are being taken to correct or accelerate the achievement of objectives; (b) modifying a process or mechanism or identifying a process or mechanism that does not work in achieving the intended goal (Winarno: 2015) explains, implementation in the context of the output as far as the purpose has been planned, for a program to be analyzed the next approach is the evaluation of the outcome or impact (impact/outcome evaluation). This approach focuses on changes that occur as a result of implementing a policy. This is done for policy and planning purposes and is designed to assess the extent of the contribution made by a program.

Policy Implementation

Theoretically, Laurence emphasizes the implementation of the policy "what is the development between goals and intentions on the government side to perform something" (Laurence: 2000). What develops between the goals and intentions of the government to do something. In the process, Narendra explained "policy implementation focus on the relationship between the government intention and the final result." Policy implementation focuses on the relationship between government intentions and the outcome. Correspondingly, Mthethwa stated, "policy implementation can be defined as procedures, resources and the connection between links to program actions". (R.M Mathewa: 2012).

The implementation of policies is defined as the procedures, resources, and linkages with the realization of planning. Besides that, Charles Lindblom (in H. Sholichin) explained in detail that public policy-making is ultimate "an intricate, highly analytical, and full of the political process to which there is no beginning or end". A political process makes decisions that are very analytic and difficult and does not end, therefore, based on the various definitions above, it is concluded that policy implementation is the application of intentions and objectives by the government and existing resources in carrying out analytic and complicated decisions in achieving policy objectives.

Planned activities or statements regarding objectives, proposed or adopted by a government, political party, and others. Policies are also interpreted as statements regarding guarantee contracts or written statements. This understanding implies that the so-called policy is because of a plan, statement of purpose, guarantee contracts, and written statements both issued by the government, political parties, and others. Next, Christine (in Tahir: 2019) explained, "the prescriptive analysis seeks to improve the policy-making process by rationalizing the selection of policy alternatives so the government policies and programs are best able to achieve their goals". Thus anyone can be involved in policy, rationalize policy choices, alternatives so that the government and its programs are good for achieving the objectives of this policy analysis called "policy sciences".

The formulation of action both regarding policies and activities accompanied by an act of implementation or implementation, because a policy without being implemented it will not mean much. Van Meter and Van Horn (in Winarno: 2012) stated that the implementation of the program as a follow-up carried out by individuals and groups of power holders is generally directed to achieve the goals set in the previous program decision. Furthermore, Raymond Bauer (in H. Sholichin) stated that "the design of public policymaking is part of the process of changing political input to be processed into political output.

The Concept of Policy Implementation

In general, Amy DeGroff, Margaret Cargo (in Iye: 2018) defines the implementation of the policy "the process of carrying out decisions done by government can be considered as policy implementation" (Bernany in Belinda et al: 2019). A process of implementing decisions made by the government can be considered as policy implementation. Then according to Van Meter and Van Horn in Peter A "Policy implementation covered actions by public or private individuals as directly to achieve the goal". The implementation of the policy includes actions by public or private individuals as direct to achieve goals. Furthermore, Afifa emphasized, "the most crucial thing to guarantee the success of the government is the policy implementation where nothing can be succeeded if the implementation does not have any relationship to the policy adopters' intentions of policy adopters". The most important thing to guarantee the success of the government is the implementation of policies where nothing can succeed if the implementation does not have a relationship with the intentions of the policy adopters

Based on the above definition, the concept of policy implementation is the intention of an individual or group to make decisions and act in realizing the desired goals.

METHOD

This research is a qualitative study, the method of data collection is carried out intensively, the researcher participates in the field for a long time, records carefully what happened, conducts a reflective analysis of various documents found in the field, and makes detailed research reports. In qualitative research, the research instrument is the researcher himself. Researchers try to explore data and information in their way following the focus of their research. A tool used to measure field events. (Iye: 2018) The data in this study were in the form of field notes, observations, preliminary observations, opinions expressed by officials of the education office, and staff in the Education and Culture Office of the Kutai Kartanegara District and their available archives. support research data

The data sources referred to in this study were obtained by researchers from direct interviews with respondents, in this case, were structural officials who worked at the District Office of Education and Culture where this policy was implemented, while respondents/informants were supervisors/supervisors, functional teachers, and general functional informants others as recipients of the additional income stipulated in the regulation, related to the implementation and conditions for receiving additional income provided by the regional government, where this regulation is implemented at the Education and Culture Office of Kutai Kartanegara Regency which is used as the object of research.

To analyze the research data used descriptive data analysis and qualitative data analysis. Data analysis with descriptive statistics is presented in the form of tables or graphs about the aspects being measured. Qualitative analysis is done utilizing analysis during data collection and analysis after data is collected. Analysis during data collection includes: developing field notes, categorizing data, and developing questions to collect data.

RESULT

Purpose and Objectives of Providing Additional Income to Employees

Implementation of additional income policies for civil servants and CPNS is nothing but to improve performance, productivity in serving the community. Along with the many laws and regulations that make room for the welfare of these employees better. Additional income will be in line with improving employee performance but not as an inherent right but an honor or strategy of an institution in motivating employees who have improved their performance in carrying out their duties serving the community. To that end, the purpose of providing additional income to Civil Servants in the Education and Culture Office of Kutai Kartangara Regency is to improve welfare and performance in line with the needs and living costs of each civil servant and CPNS.

Based on observational data, the Technical Implementation Unit of the Service (UPTD) located in the sub-district, as a supervisor at the level of the education unit, ultimately also does not follow the rules that employees in carrying out their duties must adjust the needs of the community they serve. Generally, they assume that if there is no service then the employees do not work or do nothing. Also, their superiors seemed to understand with the excuse that this was an undisputed action. When this is confirmed about reports on teacher performance based on absenteeism and workload that is the basis for giving incentives to teachers, the Regulations stipulate that the provision of additional income can be made after receiving employee performance reports from the SKPD where civil servants and CPNS carry out their duties, to the informant, a senior teacher in the Loa Kulu sub-district, he did not argue. According to the teacher, the teaching profession should not be bound by the rules of performance reports in the form of working days and hours, he stressed.

As teachers, we do a lot of work at home. Starting from the preparation of teaching materials, preparing learning media to correct student learning tests. So, that is also called office hours. If it is done at home, it is more concentrated because it is calmer. At school, you like to be noisy! Not concentrated thus (WW.5.4.G)

Regarding the performance report which is the basis for providing incentives, this informant reiterated.

Let's just make it up, mom! You see, we do work, but we do it at home. If you have to do it at school and don't finish it, what do you do? We, the teachers already know each other and also the Principal (school). So, that's it! We just make the report so that its presence is 100% and never late. Even so, our school still achievers. For several years now we have graduated students up to 100% in every national examination (WW.5.4.G)

The same thing also happens for other functional positions, such as information from informants, supervisors, or school supervisors. Although additional income is given in full, it does not mean that they do not carry out their duties following established rules. A supervisor who became the informant of this research confirmed I admit that the rules are good. Because the employee must work according to the provisions to be able to show good performance. But don't be beaten flat! Our job as supervisors is to make a supervisory report.

For that, we must know the situation in the field. So if in the office continue, when do you want to know the field situation? supervisors are not much different from teachers, but why do we apply the general rules of employment. It's not fair, then! (WW.5.5.P)

Based on the statement above, to minimize this, the Regional Education Work Unit (SKPD) of the Education and Culture Office should make regulations governing the implementation of supervisory

and teacher tasks in education units based on Perbup Number 45 of 2013. Technically, these regulations govern the burden the tasks between teachers and supervisors are following their PNS and CPNS positions so that the aims and objectives of the Regents' Regulations can be achieved following their aims and objectives.

This observation was acknowledged by the informant who confirmed:

On average we do come to work every day at the office, even if it comes in the morning it's useless because the teachers or the Principal we serve are still busy at their respective schools. So it's useless if you come early in the morning according to working hours because no one is dealing with the office (WW.5.3.PU)

The statement was obtained from staff who are not functional employees. Unlike the case with teachers and other functional employees, they are classified into structural positions, this shows that they did not carry out their duties as employees, such as the informant's answer when confirmed what actions were taken to employees who ignored their duties.

Already ... but the reason is nothing will be done at the office. So why come according to office hours. but in the absence of office hours. He... (WW.5.6.KU)

Indeed, their main task is to serve the administration of teachers and principals on effective workdays, but when it is empty because teachers and school principals do not come to get administrative services, they also ignore the provisions stipulated by the Regents of the Regent. In other words, their performance and productivity are very dependent on the presence or absence of teachers and school principals to be served. The observations made and justified by E1 informants related to the problem of hours of coming to work and leaving work.

Now that's what I'm confused about. My work has increased because I have to oversee absences. I can't monitor every day about the time of entry and exit hours ...

If it's not effective, yes, no! But it is less comprehensive because it limits only limited working hours. They (staff) may come and go according to the schedule. But they do not obey the orders of superiors. (WW.5.7.PU)

This time-free work culture is also supported by the lack of available facilities due to absences in the offices of the Technical Implementation Unit (UPTD) and other offices at the sub-district level which are still manual (paper-based) manipulative or can be signed at any time. On the other hand, the Education Office offices in the district capital have been equipped with electronic attendance machines but the lack of special officers who oversee attendance is also absent.

Therefore, employees are free to fill in the hours of arrival and return as if they have worked following Perbup so that they can be declared to be performing well, productively, and disciplined so that additional income can be obtained. In certain cases, for humanitarian reasons, some through their PNS and CPNS coworkers are represented or represented to be present on the attendance sheet as if they were present on time, but they were late or did not come to work at all. This practice is common and cannot be monitored because there are no special officers to handle this absence, one of the leaders of the Technical Implementation Unit (UPTD) who became the informant of this study confirmed:

He... Yes, there isn't! There are only seven employees here. If one person is assigned to monitor attendance, this means there are only six people left. Look, yes! Working here only requires awareness. Awareness that the tasks must be completed. Whether it's late or not, for us it doesn't matter. The important thing is the work is done, that's all (WW.5.6.KU)

With this condition, even though it is contrary to the rules in force the office leaders did nothing. This is caused by almost every morning there are no teachers or principals who come to consult or request services at this office. Moreover, when civil servants and CPNS are forced to come to work according to applicable regulations, the work done is just chatting, playing online games on a computer or on a mobile phone or drinking in a coffee shop waiting for the parties to come in to deal with them. This was revealed by the following informant:

We really can't do anything. Like eating simalakama fruit. If forced to be present on time, we must provide jobs so that employees are not confused. And in fact, there isn't anything to do. If it is not forced, we violate the regent's rules. Indeed, if they (employees) are forced to attend on time, the costs will be more because they usually play games on the computer or play the internet (WW.5.6.KU)

Poor mental and employee performance, especially during working hours and days, is getting worse because of the lack of inspection from the Department of Education and Culture. In this case, the Office of Education and Culture only accepts absenteeism reports as basic evidence stating if civil servants and CPNS have served following applicable regulations so that civil servants and CPNS receive additional income. Furthermore, on this basis, then recapitulated and made in the form of incentive payment. The attendance was full of attendance that was not following the truth, even there was an attendance that was signed the day before being taken to the UPTD, this process then proceeded to the receiving unit without being scrutinized and checked for its truth.

This continues to occur repeatedly because there is no supervision from the authorities so that the performance and productivity of civil servants and CPNS as evidenced by the attendance list cannot be used as a benchmark for payment of additional income. As stated by the informant, one of them was at the Dinas office in the district capital.

If it is called never doing sudden inspection (sudden inspection) this is wrong. We have done it before, but it does not cover all districts. For districts that are located far from the district capital, it is rarely done. But that does not mean we are not watching! Also, there is an inspectorate. They also supervise the performance of employees in the districts. And so far there have been no reports of this non-discipline (WW.5.8.KD)

However, if offices in all sub-districts in Kutai Kartanegara Regency are equipped with electronic attendance machines to facilitate employee monitoring, it will not help control their performance and productivity. The ratio of staff in offices at the sub-district level, such as the Technical Implementation Unit (UPTD) generally only consists of 6 to 9 civil servants and CPNS of this number including the head of the institution so that the use of electronic attendance machine technology is inefficient, besides the price and operational costs These tools are very expensive, such as the procurement of generator engines because there is no electricity, as explained by the informant as follows:

If our work unit in the sub-district is also equipped with an electronic attendance machine, then it is clear that this is inefficient. First, there will only be six to nine people who will be absent. So it's a

shame to sacrifice the cost to accommodate that amount. Second, electricity in the area is sometimes unsupportive. Sometimes life, sometimes death. Third, they could be absent early in the morning, according to the specified schedule, then go out again. For the latter, let alone in the sub-district, just here (district office) this also happened (WW.5.9.KBD)

The above statement, in line with findings in the field, where it is not uncommon for employees at the district office to come early following applicable regulations, fills in electronic absences, and then leave the office without permission from superiors. This was stated by the informant through the following statement:

What's clear is that they already arrived on time. So if you just "coffee" for a while before starting the work, that's okay. Moreover, coffee is also around the office. Isn't it wrong? After all! They also need breakfast so they can work (WW.5.6.KU)

Furthermore, a key informant, the application of regulations regarding additional income has not been followed by an increase in the performance of civil servants and CPNS within the Education and Culture Office of Kutai Kartanegara Regency. This was also acknowledged by the informant who confirmed the following:

Three years after the regulation on employee discipline was applied (Regent Regulation No 45/2013), there were no signs of improvement in employee performance. There are still employees who are late in coming, but strangely the absence is still on time. Some employees arrive on time, fill absences, keep going somewhere. The reasons are various; who go to the field, accompany the child to seek treatment, invite the children to school, and so forth. Even though the procedure for leaving this office must be with the permission of the superior (WW.5.9.KBD)

The statement above is also justified by the following informant:

Well ... If there is indeed not seen a significant improvement. Working hours are still as usual. Come and go home from work as before the regulation was issued (WW.5.6.KU)

From the description above, it is clear that employee productivity performance has not gone according to established rules. In line with Sirajul's findings related to research.

Where explained that observed through various types of information analysis of public policy processes in Pakistan, which explained, if the lack of guidance, consistent attitudes, and poor relations between institutional communities, corruption and visionary leadership and commitment to policy implementation can be the main causes of the bad results of policy implementation. The lack, direction, consistency, relations between institutions, and leaders who are not visionary and commitment to policy formulation and proper implementation are the main problems to achieve policy objectives. In this case, many deviations were carried out as if they had been carried out accordingly so that the purpose and objectives of the Regent's regulations regarding additional income had not been achieved.

In the context of bureaucratic reform, the Regent of Kutai Kartanegara Regency issued regulation Number 45 of 2013 concerning Additional Income for Civil Servants and Prospective Civil Servants of Kutai Kartanegara Regency. Additional income is provided to increase the welfare of civil servants and CPNS to spur and increase productivity in providing services to the community.

Several years after its enactment found a discrepancy between the intentions, objectives, and procedures for payment, especially those that occurred in civil servants and CPNS of the Cultural Education Office of the Kutai Kartanegara Regency, which as a whole have been classified according to their positions such as (1) structural, (2) general functional positions, (3) functional positions for teachers and supervisors of education units, (4) other functional positions such as staff in the District Education Office, UPTD District, and education unit administrative staff

However, in the rules for additional income payment requirements as regulated in Chapter V regarding the procedure for payment in article 8 paragraph 3 all civil servants and CPNS in Kutai Kartanegara Regency are equated in the mechanism for obtaining a disciplinary certificate as a requirement for disbursement of additional income is to attach proof of attendance. Generally, employees who work in the Education and Culture Office of Kutai Kartanegara District who work according to general functional positions, supervisors and functional positions of teachers attach a paper attendance manual that can be manipulated because they are in direct contact with the education unit where they carry out daily tasks so that discipline and their performance are doubtful.

Meanwhile, employees in structural positions usually attach a recap of their attendance through electronic attendance (Check Lock) which cannot be manipulated but is also doubtful because it is full of violations such as (1) employee delays in coming to work, (2) absenteeism, resting earlier than hours determined when work hours take place, (3) come without using uniforms only to fulfill attendance obligations then go home for wandering so productivity indicators and providing services to the community are ignored.

CONCLUSION

Based on the evaluation results contained in the recipient and the recipient's criteria have met the specified requirements. However, on the other hand, it can be found the recipient and the recipient's criteria are still far from what they should be so that various weaknesses can be seen in terms of determining the recipient and recipient's criteria. As stated earlier, civil servants and CPNS at the Office of Education and Culture are divided into five different job categories, but in receiving additional income they should not have the status but are "equally feeling equal" because the place where employees work is different in the program / additional income policy.

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