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Waste Management Program of Kotamobagu City Environment Office

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Abstract. The purpose of this study was to determine the performance of the Waste Management Program at the Kotamobagu City Environmental Service in terms of reporting the implementation of its activity program. The approach used in this research is a qualitative descriptive approach, with the focus of research on the Performance of the Waste Management Program at the Kotamobagu City Environmental Service, with sub-focus: Program implementation, Human resources, Commitment and Compliance, Organizational culture. This research examines the performance of the Waste Management Program in Kotamobagu City, on program implementation, human resources, commitment and compliance, and organizational culture. Weaknesses in structural coordination and internal communication negatively impact monthly reporting. Good leadership can improve the distribution of work and increase efficiency. Unclear Standard Operational Procedures (SOPs) and undocumented reporting reduce transparency and accountability. SOP updates and accountability training are urgently needed. Leadership influences work culture, and performance evaluation is necessary for improvement. To optimize performance, improved internal coordination and communication, equitable redistribution of tasks, effective leadership, SOP updates, and the establishment of a strong evaluation culture are needed. Regular and documented reporting will improve transparency, accountability and efficiency, supporting good governance principles.

Keywords. Leadership, Public Management, Performance, Reporting, Good Governance

A. Introduction

Public management is a discipline that focuses on the application of management functions in the public sector to achieve effective and efficient organizational goals. Gulick and Urwick (1937) in Lumingkewas (2023) formulated these management functions in the POSDCORB concept which includes Planning, Organizing, Staffing, Directing, Coordinating, Reporting, and Budgeting [1]. In the context of regional apparatus organizations, the implementation of effective public management through these functions is crucial to improving the quality of public services. According to Denhardt & Denhardt (2015) in Herizal et al. (2020), good public management can increase public trust in government and improve operational efficiency [2].

Overall, good implementation of POSDCORB management functions in regional apparatus organizations can improve the performance and quality of public services. However,

if these functions are not implemented properly, various problems will occur that hinder the achievement of organizational goals and reduce the quality of public services. This confirms the importance of increasing public management capacity in regional apparatus organizations to achieve better performance (Majid, 2020) [3].

The implementation of activity programs in a regional apparatus organization (OPD) is one of the crucial tasks and functions aimed at providing optimal public services. This activity program is designed to achieve certain goals that have been set in the organization's strategic plan. Effective implementation of activity programs requires careful planning, good organization, and the involvement of all relevant parties. These factors are key in ensuring that the program runs as expected and provides significant benefits to the community (Tarore et al., 2023) [4].

To achieve optimal public services, several key aspects must be considered in the implementation of activity programs. Strategic planning must be based on accurate and relevant data. The data will serve as the basis for setting priorities and allocating resources efficiently. Second, effective organization must be done by establishing a clear organizational structure and proper division of tasks. This ensures that each member of the organization has roles and responsibilities that match their competencies.

As a regional apparatus organization in the Kotamobagu City Government, the Environmental Agency in carrying out each of its duties and functions fundamentally applies management functions in the implementation of public management. In carrying out the duties and functions of the Kotamobagu City Environmental Agency as a Regional Apparatus Organization (OPD), their programs and activities are carried out based on the Work and Budget Plan (RKA) and Budget Implementation Document (DPA) prepared every fiscal year. The RKA and DPA are important instruments that ensure that each activity program implemented by OPD is in accordance with regional development priorities and allocated with an adequate budget.

In the 2021 budget year, the RKA / DPA document of the Kotamobagu City Environmental Service in the Waste Management Program contains several activities, among others, related to honorarium expenditures for janitors, operations and maintenance of vehicles (waste fleet) and heavy equipment, as well as procurement of urug soil which will be used as a landfill cover for the active zone of the Final Processing Site (TPA). The waste management program is the basis for public services of the Kotamobagu City Environmental Agency (DLH KK), namely cleaning services and urban waste transportation activities.

To optimally carry out cleaning and urban waste transportation services, DLH KK is obliged to prepare street sweepers, a fleet consisting of vehicles both Dump Trucks and Pick Ups, drivers, and waste transport officers (Knek), and Operators and heavy equipment for waste management at the landfill. The implementation of cleanliness is carried out by placing street sweepers on the main roads in four sub-districts in Kotamobagu City. Officers sweep the streets in the morning, afternoon, and evening. Then, for waste transportation services are also carried out every day. For the Dump Truck vehicle fleet, it will serve garbage transportation on main roads, while for the Pick Up fleet will serve garbage transportation on alley roads which are carried out on a scheduled basis. For services on Sundays and holidays, waste transportation is only limited to protocol roads. And for management at the landfill, heavy equipment is on duty every day.

In the implementation of urban cleaning and waste transportation services in the waste management program, there are several things that cause its performance to be not optimal. This is indicated by the fact that there are still several complaints from the public regarding the existence of roads that are still dirty and there are several waste transportation points that are

not served. This happens because there are obstacles from the street sweeper personnel so that they do not carry out their duties, whether due to illness or for other reasons. For the waste transportation service, the most common reason for the delayed transportation service, apart from the presence of the driver and crew, is due to operational problems, such as obstructions or delays in refueling, and especially if there is damage to the waste transportation vehicle so that it cannot operate. Based on observations, most of the waste transportation vehicles in DLH KK already have an operational period of more than five years, so frequent damage is an inevitability. The same thing also related to problems in landfill management occurs if there is an obstruction in the presence of personnel and if there is a delay in refueling and there is damage to heavy equipment so that it cannot operate.

Every OPD will always strive to achieve optimal performance. To achieve this, of course, improvements are needed in various aspects of service delivery. Regarding what things will be of concern to be improved in order to achieve optimal performance will be known through performance evaluation of the implementation of these service activities. An effective performance evaluation allows OPD to assess the performance of each program, identify strengths and weaknesses, and determine the necessary corrective measures. The results of these performance evaluations are critical to ensuring that services run according to plan and achieve the expected results. Data-based performance evaluation also helps in making more informed and strategic decisions.

The preparation of a public service activity report of an activity program in a regional apparatus organization (OPD) is closely related to performance evaluation. A good report will provide the data and information needed to assess the extent to which program objectives and targets have been achieved. Through analysis of the data contained in the report, OPD can identify the strengths and weaknesses of program implementation. This information is very useful for measuring performance achievement, finding problems that may arise, and determining the necessary corrective measures. Kotamobagu Mayor Regulation Number 23 of 2022 concerning Position, Organizational Structure, Duties and Functions and Work Procedures of Regional Apparatus as the basis for carrying out the duties and functions of OPDs including the Kotamobagu City Environmental Service, one of which mandates to report on the implementation of tasks in accordance with statutory regulations.

However, in the implementation of the Waste Management Program at the Environmental Service, especially in urban waste transportation services, there are problems, namely the existence of reports that have not been made. This is in accordance with the Performance Audit Report of the Waste Management Program of the Kotamobagu Environmental Service for the 2021 Fiscal Year on July 31, 2023 by the Kotamobagu City Regional Inspectorate team which made the absence of the report an audit finding. And based on initial observations, no data or documentation related to the reporting was found. The absence of the report will certainly greatly hinder the achievement of optimal performance. Because in the absence of reports, it will be difficult to obtain data or aspects of services that must be improved to achieve optimal performance.

Reports that are not made can be caused by several aspects. Coordination and communication as well as the role of leadership can be one of the aspects that cause it. In addition, human resource problems and poor job distribution and the absence of strict procedures can also be aspects so that report making is not a concern in performance implementation. And some other aspects related to organizational work culture can also be a cause.

These reports have an important role in OPD efforts to achieve optimal performance targets so that they become a concern in performance audits.

Given these problems, this research is important to be carried out with the title “Waste Management Program Of Kotamobagu City Environment Office” which aims to find out how the performance of the implementation of the Waste Management Program in Kotamobagu City is related to the application of management functions, especially in terms of making reports on the implementation of activity programs in public services at the Kotamobagu City Environment Agency. The results of this study are expected to provide valuable recommendations for the Kotamobagu City Environmental Service and other regional apparatus organizations that face similar challenges in carrying out their duties and functions.

B. Method

This research will use a qualitative approach. This approach was chosen because this research aims to conduct a qualitative in-depth analysis to be able to understand phenomena about the performance of government organizations, especially in the context of the implementation of the waste management program by the Kotamobagu City Environmental Agency.

The focus of this research is related to management in the implementation of the Waste Management Program at the Kotamobagu City Environmental Agency in achieving optimal performance in cleaning services and urban waste transportation. This research will try to understand the existing problems and find the right solution related to the application of management functions in the Waste Management Program at the Kotamobagu City Environmental Agency. The indicators of this research are Program Implementation, Human Resources, Commitment/Compliance, and Organizational Culture.

The data collection techniques used were triangulation techniques: observation, interviews and documentation studies. The data analysis technique uses the interactive model of Miles and Huberman (1984) in Sugiyono (2017), namely: data collection, data reduction, data display, and conclusion/verification [5].

C. Result and discussion

Research Result

The following are the results of research findings with the focus of research on the Performance of the Waste Management Program at the Kotamobagu City Environmental Service, with sub-focus: Management functions carried out, program implementation, human resources, commitment and compliance, organizational culture.

Program Implementation

The following are the results of research on program implementation indicators obtained from observations and interviews in the field that have been processed by researchers:

Table 1. Research Findings on Program Implementation Indicator

Indicator	Findings
Program Implementation	Structural coordination is rather weak, especially in reporting that is documented or recorded on a monthly basis. Weak coordination is an issue related to internal communication.

In general, the results of performance audits are quite good, but there are reports that have not been made into performance audit findings.

Leaders have a major role in implementing optimal organizational management.

Source: data processed by researchers (2024)

In implementing the waste management program, the Kotamobagu City Environmental Agency conducts waste transportation services covering the entire Kotamobagu City area. And to maximize these services, coordination and preparation are carried out for both the waste transportation fleet/vehicle, personnel, namely drivers and drivers of waste transporters, as well as street sweepers.

The implementation of coordination in carrying out its duties and functions related to the implementation of the waste management program, especially in the municipal solid waste transportation service of Kotamobagu City, is carried out in stages as is generally the coordination procedure in regional apparatus organizations. However, in certain conditions that require speed of decision making, coordination can be carried out directly.

Based on the results of the Performance Audit conducted by the Kotamobagu Regional Inspector, in general it is good, there are only a few things that must be improved. Things that must be improved include that there are still several reports related to the implementation of the waste management program that are made, such as field supervisor reports and fleet / garbage vehicle maintenance reports. Based on the explanation of the supervisor who became an informant in this study, reports related to the implementation of tasks in the field in waste transportation services, whether related to personnel attendance, fleet readiness, handling problems in the field, or related to vehicle operations and maintenance, are only carried out through the delivery of information through the WhatsApp application, which is currently a very practical and very commonly used media as a means of communication and information sharing.

Because reports and information every day have been submitted via WhatsApp, and also because there is no request from the leadership regarding reports on service activities and waste fleet operations and maintenance that are recapitulated on a monthly basis, so the report is not made. Here the researcher sees a weakness in coordination, especially related to communication from the leadership in giving instructions, or some kind of delivery of a decision letter for making monthly reports including providing a format for the report. This shows how leaders have a role in optimizing the performance of their organization.

Human Resources

The following are the results of research on human resource indicators obtained from observations and interviews in the field that have been processed by researchers:

Table 2. Research Findings on Human Resources Indicator

Indicator	Findings
Human Resources	Human resources and facilities and infrastructure are quite adequate Uneven distribution of work, which relies on only one person, causes dependence on that person.

Source: data processed by researchers (2024)

Human resources, both in quantity and quality, are an important supporting factor in the implementation of the activity program of a regional apparatus organization for maximum service performance. In the waste management program, especially in the implementation of cleaning services and transportation of urban waste, the environmental agency is adequately supported by human resources.

However, adequate human resource support does not necessarily make the performance of a regional apparatus organization optimal. This is related to how the leaders of regional apparatus distribute work to human resources in these regional apparatus.

Commitment and Compliance

The following are the results of research on indicators of commitment and compliance obtained from observations and interviews in the field that have been processed by researchers:

Table 3. Research Findings on Commitment and Compliance Indicator

Indicator	Findings
Commitment and Compliance	The existing Standard Operating Procedures (SOPs) do not explicitly contain the submission of activity reports.
	Reporting is carried out routinely every day through the WhatsApp messaging application, and no monthly recapitulation is made.
	A monthly report was once made, but after there was a change of leadership (Head of Division) it was no longer made.

Source: data processed by researchers (2024)

Related to commitment and compliance, weaknesses in the preparation of activity reports are partly due to the existing Standard Operating Procedures (SOPs) that do not explicitly regulate the submission of activity reports. As a result, the preparation and submission of reports becomes something that is no longer a concern, which has the potential to reduce the level of accountability in the organization. Furthermore, the SOP is a guideline in working or achieving targeted performance.

While this daily reporting shows an effort to document activities, the use of informal platforms such as WhatsApp indicates a lack of formal mechanisms in the reporting process. While this communication tool does facilitate the quick exchange of information, it does not meet adequate reporting standards for formal documentation and evaluation purposes.

One of the implications of using WhatsApp as a reporting medium is that there is no officially documented monthly recap. Monthly recaps are very important to see the overall picture of activities that have been carried out within a certain period of time. Without these recaps, it is difficult to conduct a thorough and in-depth analysis of the program's performance and development. In addition, there was once an attempt to create a more formal monthly report. However, after a change in leadership, the practice of producing monthly reports was discontinued.

This indicates a high dependency on the leadership's discretion. The sustainability of good practices should not depend solely on one individual or a leader's policy, but should be maintained even if there is a change in the regional apparatus organization.

The absence of documented monthly reports will hinder the evaluation and planning process. Without clear and structured data, it is difficult to identify areas for improvement and make data-driven decisions. Accurate evaluation and good planning are necessary to optimize

performance and achieve the goals of the regional apparatus organization. Leaders also need to ensure that good reporting practices are maintained and become the standard followed by all employees, so as to support transparency and accountability in the management of the organization.

Organizational Culture

The following are the results of research on organizational culture indicators obtained from observations and interviews in the field that have been processed by researchers:

Table 4. Research Findings on Organizational Culture Indicator

Indicator	Findings
Organizational Culture	Leadership influences work culture to create habits.
	Not making a report on the implementation of the activity program has become a habit because there is no instruction or request from the leadership to make a report.
	The importance of the report as an evaluation material, especially in achieving performance targets so that it becomes a concern in the inspectorate team's performance audit.
	Evaluation is the key to performance improvement and achievement

Source: data processed by researchers (2024)

In the context of organizational culture, the absence of reports made for evaluation and planning purposes indicates a weakness in the reporting system at the Kotamobagu City Environmental Agency. This aspect is very important because reports serve as an essential evaluation tool to ensure that programs and activities run in accordance with the predetermined plan. Without well-documented reports, the evaluation process becomes difficult, which in turn can hinder the achievement of performance targets.

Leadership has a significant influence on work culture in organizations. In this case, the lack of instructions or requests from leaders to make reports has created a habit among staff not to compile reports on the implementation of activity programs. This shows that the role of leaders is crucial in shaping and directing organizational behavior. When leaders do not emphasize the importance of reporting, staff tend to ignore the practice, which results in a lack of data for evaluation and planning.

The absence of reports also reflects a lack of attention to the importance of documentation as a basis for performance evaluation. Data-driven evaluation is necessary to identify strengths and weaknesses in program implementation. This is particularly relevant in the context of performance audits by inspectorate teams, where documentary evidence is required to assess the extent to which performance targets have been achieved. Without adequate reports, the audit process is not optimized.

In addition, the habit of not producing reports reflects an organizational culture that does not support accountability and transparency. Program implementation reports should be part of the work routine to ensure that all activities are well documented. This not only helps in internal evaluation but also in external communication with stakeholders. This habit needs to be changed to improve the overall performance of the organization.

Evaluation is the key to performance improvement and achievement. Without proper evaluation, it is difficult for organizations to know if they are on the right track towards

achieving their goals. Effective evaluation requires accurate and well-documented data, which can only be obtained through systematic and structured reports. Therefore, it is important for organizations to establish a robust and consistent reporting system.

To achieve performance targets, leaders must emphasize the importance of reporting as an integral part of the work culture. They should provide clear instructions and set standards for all staff to follow in preparing reports. Staff training and development in writing and reporting can also help improve the quality and consistency of reports.

Building a work culture that supports reporting and evaluation requires commitment from all levels of the organization. This will provide constructive feedback to encourage continuous improvement. Reports should not only be seen as an administrative burden but as a strategic tool to achieve better performance.

Overall, creating a strong organizational culture in terms of reporting and evaluation requires an active role from the leadership and commitment from all stakeholders. Thus, the organization can ensure that every program and activity runs well, in accordance with the plan, will support the achievement of its strategic goals.

Discussion

In accordance with the research findings on the sub-focus of Program Implementation, that structural coordination is weak, especially in monthly reporting, then weak internal communication, and that leaders have a major role in the optimal implementation of organizational management.

Based on the POSDCORB theory introduced by Gulick and Urwick (1937) in Lumingkewas (2023), management functions such as planning, organizing, directing, coordinating, reporting, and budgeting are important components in organizational management. At the Kotamobagu City Environmental Agency, weaknesses in coordination and reporting indicate that some of these functions have not run optimally.

Poister (2015), states that good strategic planning helps public organizations set priorities and allocate resources efficiently [6]. In the Kotamobagu City Environment Agency, better strategic planning will improve coordination and reporting. The results of Tyasotyningarum and Muzaqi's (2021) research, in Nganjuk Regency, show that optimal local government performance can be achieved through good coordination and efficient utilization of resources [7]. This suggests that improving management functions at the Kotamobagu City Environmental Agency will help achieve better results.

Then according to Robbins and Coulter (2016) in Supit (2023), organizing involves establishing effective working relationships and appropriate resource allocation [8]. Weak coordination in the Kotamobagu City Environment Agency shows that resource allocation and work relationships need to be improved to achieve higher efficiency. Research by Rahman and Rachman (2021), in Makassar, shows that the implementation of good governance and strong internal control has a positive impact on the performance of regional financial management [9]. This suggests that improvements to managerial aspects in Kotamobagu, such as strengthening coordination and communication, could bring similar improvements. Thoha (2016), himself emphasized that effective position filling is essential to ensure that organizations have competent and committed human resources. This process includes identification of workforce needs, selection based on competence, and ongoing training [10]. Weaknesses in reporting in Kotamobagu point to the need for more effective position filling and ongoing training.

The difference in the research results shows that while some regions, such as Nganjuk, have achieved optimal performance, the Kotamobagu City Environmental Agency still requires

significant improvement in management functions in the implementation of its activity programs to reach the same level.

For the Human Resources sub-focus, the research findings are that the existing human resources are sufficient, but the distribution of work is uneven. Yukl (2012) states that effective leadership is key in direction, because a good leader can motivate and inspire employees to work optimally [11]. In the Kotamobagu City Environment Agency, effective leadership is needed to improve job distribution. Meanwhile, Nyoman Ary Juru's research (2020), in Buleleng highlighted the importance of good performance planning as the basis for the preparation of performance determination [12]. A more equitable redistribution of tasks in the Kotamobagu City Environmental Agency can improve performance by reducing dependence on certain individuals.

On the other hand, Gulick and Urwick (2003) in Tarore (2023), state that good coordination involves synchronizing activities between units to avoid duplication and conflict [13]. The uneven distribution of work at the Kotamobagu City Environmental Agency shows that coordination between units still needs to be improved. The results of Nyoman Ary Juru's research (2020), show that regions such as Buleleng have implemented effective planning mechanisms, which can be an example for Kotamobagu in improving job distribution and improving performance [12].

According to Agranoff and McGuire (2015) in Dilapanga and Mantiri (2021), effective collaboration can increase synergy and optimize the use of resources [14]. A more even redistribution of tasks and better collaboration could improve performance in Kotamobagu. The differences in the research results suggest that while some regions have achieved a good level of coordination and distribution, Kotamobagu still needs significant improvement in this area.

Then the results of research findings on the Commitment and Compliance sub-focus found that the SOP was not clear in the reporting mechanism. Then daily reporting is not routinely documented and recorded per month, and there is dependence on the leadership. Poister (2015) emphasizes that transparent and accurate reporting is essential for public accountability [6]. Clear SOPs and official documentation in reporting are needed in Kotamobagu to improve accountability. The results of research by Novatiani et al. (2019), showed that transparency and accountability greatly affect the performance of the government [15]. For this reason, it is important for the Kotamobagu City Environmental Agency to be able to improve this aspect, especially for better reporting mechanisms.

Mardiasmo (2018) in Dilapanga (2020), argues that accountability can be achieved through transparency, accurate reporting, and strict supervision [16]. In the Kotamobagu City Environmental Agency, undocumented daily reporting shows a lack of transparency and accountability in the implementation of the waste management activity program. Previous research shows that increasing accountability through accurate reporting and transparency can significantly improve the performance of government agencies.

Meanwhile Susanti and Dwiyanto (2016), stated that the application of management functions as summarized in POSDCORB can help overcome challenges such as complex bureaucracy, limited resources, and the need for high accountability [17]. Updating SOPs and increasing training on accountability will improve reporting performance. Differences in research results show that some regions have successfully improved accountability through better reporting, while Kotamobagu still faces challenges in this regard.

In the Organizational Culture sub-focus, the findings of this research are that leadership will affect work culture, then that evaluation is the key to improving performance. Poister (2015) states that performance evaluation helps identify areas that need improvement

and ensures that programs and activities are running according to plan [6]. At the Kotamobagu City Environmental Agency, a strong evaluation culture is needed to improve performance. The results of Tyasotyningarum and Muzaqi's research (2021), show that a strong organizational culture and effective leadership can greatly affect optimal performance [7]. At the Kotamobagu City Environmental Agency, it is important to establish a work culture that supports the implementation of regular evaluations that will generate constructive feedback.

Then Thoha (2016) emphasizes that continuous training can improve the competence and professionalism of employees, so that they can carry out their duties more effectively [10]. Work culture at the Kotamobagu City Environmental Agency needs to be improved by encouraging the implementation of continuous training and evaluations that are carried out regularly.

According to Mardiasmo (2021), accountability can be achieved through transparency, accurate reporting, and strict supervision [18]. The establishment of a work culture that supports regular evaluation and constructive feedback in Kotamobagu is a critical step to be able to improve performance quality. The difference in research results shows that some regions have successfully established a work culture that supports performance improvement, while the Kotamobagu City Environmental Agency still needs improvement in this aspect.

Regarding the absence of reports, the research findings show that some reports on the implementation of activity programs are not routinely made, where this will have an impact on the lack of official documentation that can be used as a basis for performance evaluation and decision-making. When reports are not prepared or documented properly, the organization will miss opportunities to identify areas that require improvement, monitor the progress of activities, and adjust strategies in a timely manner.

Reports are important for evaluation because they identify weaknesses and strengths. Reports will provide empirical data that can be used to assess actual performance against set targets. This will help to identify strengths that can be strengthened and weaknesses that need to be improved.

Then for performance improvement, report-based evaluation allows organizations to conduct in-depth analysis of factors that affect performance. This is in line with the results of research by Novatiani et al. (2019), which emphasizes the importance of transparency and accountability in improving the performance of government agencies [15].

Reports also play a very important role in more efficient planning, particularly in budgeting. To determine the proper allocation of resources, data from reports will assist management in making better decisions about resource allocation. According to Poister (2015), strategic planning supported by accurate reports will help organizations set priorities and allocate resources efficiently [6]. In terms of prioritization, reports allow management to see a clear picture of needs and results that have been achieved, making it easier to set priorities for future programs and activities. Then in terms of budget control, with regular and routine reports, management can monitor the use of the budget on a regular basis, ensuring that expenditure is in line with the plan.

In line with this, reporting and evaluation are also closely related to the principles of good governance in public management. Good governance demands transparency in all aspects of public management. Well-documented reports ensure that information on organizational performance is available and accessible to all stakeholders. Then as one of the main pillars of good governance is accountability. With accurate and transparent reports, organizations can be held accountable for every decision and action that has been taken. And finally, the principles of good governance emphasize the importance of effectiveness and efficiency in the

management of public resources. And good reports will help ensure that programs and activities run according to plan and achieve the expected results, as found in Rahman and Rachman's (2021) research in Makassar [9].

D. Conclusion

The performance of the implementation of the Waste Management Program at the Kotamobagu City Environmental Service is not optimal because the implementation of cleaning services and transportation of municipal waste has not been carried out optimally. These services should be maximized if there are improvements and resolution of problems encountered in services that tend to occur repeatedly. However, this cannot be fulfilled if in the implementation of performance evaluation, data related to problems and things that need to be improved in the service are not obtained due to the absence of a well-documented report. The absence of this report is also what ultimately becomes a concern in performance audits by the inspectorate so that it becomes an audit finding. Some aspects that cause the absence of these reports include the following:

1) Regarding program implementation, this study revealed that weaknesses in structural coordination and internal communication had a negative impact on monthly reporting. This shows that the role of the leadership is crucial in ensuring the implementation of the Program activities can run well. Improved coordination and internal communication will also help improve reporting performance.

2) Although human resources and infrastructure are adequate, uneven distribution of work leads to dependence on certain individuals. Effective leadership can motivate employees and improve job distribution. Good performance planning is essential to improve efficiency and reduce individual dependency.

3) On commitment and compliance, findings show that unclear SOPs and daily reporting that is not formally documented indicate a lack of transparency and accountability. Transparency and accountability have a significant impact on performance. Therefore, an update of the SOPs is urgently needed.

4) In relation to organizational culture, this study shows that leadership has a great influence on work culture and evaluation is the key to improving performance. The establishment of a strong evaluation culture with effective leadership can help improve the performance of waste management programs. Last but not least, it is important to ensure that reports on program implementation are made regularly and are well documented. This will increase transparency and accountability, provide data needed for performance evaluation and budget planning, help in setting priorities and allocating resources more efficiently, and will support the principles of good governance in public management.

Improvements in these aspects will help create a more efficient, transparent, and accountable waste management system in the Kotamobagu City Environmental Agency, and ensure better achievement of performance targets, especially in the implementation of an optimal Waste Management Program.

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