

Journal di Cek Turnitin Bismillah Maksimal 20%

by Turnitin Check

Submission date: 22-Jul-2021 12:10PM (UTC-0500)

Submission ID: 1622783741

File name: Journal_di_Cek_Turnitin_Bismillah_Maksimal_20.docx (876.04K)

Word count: 5403

Character count: 31775

The Implementation of Government Performance Accountability System (SAKIP) at Regional Planning Development Board, Sukabumi Regency

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ABSTRAK

Penggunaan sistem pengukuran kinerja di sektor publik telah ampuh digunakan dalam mengatasi birokrasi yang tidak efisien yang gagal memenuhi kepuasan masyarakat dalam pemberian layanan publik. Pengukuran kinerja sektor publik telah memperkenalkan cara bagi manajer publik untuk menghasilkan kebijakan yang berorientasi hasil dengan lebih baik ke dalam program dan kegiatan yang lebih terukur. Ketika negara-negara lain telah menunjukkan manfaat penggunaan atas sistem pengukuran kinerja, Indonesia masih berjuang dalam menerapkan sistem manajemen kinerja khususnya dalam konteks pemerintah daerah yang minim akan sumber daya. Meskipun usaha pemerintah pusat telah dikerahkan secara terus menerus, lingkungan sosial-ekonomi yang beragam pada setiap daerah menjadi tantangan tersendiri dalam menerapkan sistem manajemen kinerja. Tulisan ini berupaya menggambarkan implementasi dan tantangan yang dihadapi oleh satu instansi pemerintah daerah di Sukabumi, Jawa Barat Indonesia dalam menerapkan sistem manajemen kinerja publik Indonesia (SAKIP). Hasil penelitian menunjukan bahwa variabel organisasi telah mampu mengakomodasi pelaksanaan kebijakan SAKIP melalui unit yang secara khusus dibentuk dalam SOTK, variabel interpretasi organisasi masih perlu untuk meningkatkan diseminasi informasi kebijakan kepada seluruh jajaran pegawai, dan terakhir variabel aplikasi pelaksanaan kebijakan masih mengalami kendala khususnya pada perencanaan dan evaluasi, serta kurangnya strategi khusus dalam peningkatan kinerja organisasi. Penelitian ini memperkaya penelitian-penelitian sebelumnya mengenai pelaksanaan manajemen kinerja di pemerintah daerah di Indonesia yang belum menciptakan hasil terbaiknya.

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ABSTRACT

The use of performance measurement system in the public sector (PMS) has become a panacea in addressing an inefficient bureaucracy that fails to meet the citizen satisfaction by its lofty service delivery. It has introduced a way for public managers to better generate outcome policy into a concrete-measurable actions. While many countries already demonstrates the benefit of using the system, Indonesia remain struggle in implementing the ideal of performance management particularly in the context of local government that usually lacking of adequate capacity and sources. Despite the continuous support by central government, the diverse of socio-environmental context hinder local government to fully implements of SAKIP. This paper sought to portray the implementation and challenges that is faced by one local government agencies in Sukabumi, West Java Indonesia in implementing Indonesian public performance management system (SAKIP). This paper is using qualitative approach by conducting structured interview to key informants. The results showed that organizational variables have been able to accommodate the implementation of SAKIP policy through units formed specifically in SOTK, organizational interpretation variables are still necessary to improve the dissemination of policy information to all levels of employees, application variables where the implementation of policies are still experiencing constraints, especially in planning and evaluation, as well as a lack of specific strategies in improving organizational performance. This paper supplements previous research relating with PMS system in Indonesian local government that its implementation has not been yet showing their best result.

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ARTICLE HISTORY

Submitted: XX XX XXXX

Accepted: XX XX XXXX

Published: XX XX XXXX

KATA KUNCI

SAKIP; sistem manajemen kinerja; pemerintah daerah 3; akuntabilitas; Sukabumi

KEYWORDS

SAKIP; performance management system; local government; accountability; Sukabumi

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INTRODUCTION

Performance measurement in the public sector has become a hotly debated issues among academics and practitioners in the field of public administration and management in the last four decades (De Lancer Julnes & Holzer, 2001; Dooren, Bouckaert, & Halligan, 2015). Public performance measurement is one of the legacies of New Public Management paradigm which brings the spirit of private sector management practices to be adopted into the government (Barzelay, 2001; Dooren et al., 2015). The performance measurement approach in the public sector has a special place because it can boost government's performance and help to produce quality, measurable and result-oriented services and policies (Barzelay, 2001; Dooren et al., 2015; Osborne & Ted, 1992).

It is a common belief that public organizations in developing countries still have limited organizational capacity (Frischtak, 1994; IMF, 2002), with characteristics such as weak public accountability, inefficiency, low quality of human resources, lack of necessary facilities and lack of financial support (IMF, 2002; Mimba, Helden, & Tillema, 2007). Organizations that unable to employ their capacity effectively will result in low organizational performance thus hardly to achieve their goals (Horton et al., 2003; Lusthaus, Anderson, & Murphy, 1995). The low capacity of public organizations has an impact on the unresponsiveness of the public services provided, and the public as the principal gives authority to the agents, namely bureaucratic officials, has little information regarding the extent to which public organizations have achieved their goals (Mimba et al., 2007).

Although it is known that there have been many claims that performance measurement can provide benefits for both government and its effectiveness, the reality is that performance measurement is still yet fully implemented by many public organizations (De Lancer Julnes & Holzer, 2001). In local governments, challenges faced in implementing performance measurement include inadequate financial and administrative capacity, lack of strategic planning, and strong central government control (Hall, 2017). In some cases, implementation is done to merely meeting legislative requirements and administrative needs of central government (Wang, 2018). Thereby, the performance management practices in local governments faces the problem of discontinuity and slow implementation (Wang, 2018).

In Indonesia, the emergence of performance measurement management system in the public sector occurred after Suharto era. The end of Suharto's leadership led to changes to abandon known as slow, corrupt, and convoluted government management practices towards new effective, efficient and accountable management practices (Jurnali & Siti-Nabiha, 2015). Public demands on public organizations led to the establishment of a performance-based public sector organization management system (Mahmudi, 2015). However, after almost 20 years of reform, the implementation of performance management through performance management system mechanism in Indonesia is still experiencing various obstacles, especially in local governments whose implementation is yet optimal (Mahmudi & Mardiasmo, 2004; Nurkhamid, 2008).

Based on previous research, the implementation of performance management system in local government in Indonesia based on the institutional perspective of isomorphism is based

more on the factor of "coersive" or encouragement from outside and "mimetic" that only imitate the surrounding agencies, without really based on professionalism or "normative" (Ahyaruddin & Akbar, 2018; Akbar, Pilcher, & Perrin, 2015; Sofyani, Akbar, & Ferrer, 2018). So that the implementation is only just to meet the administrative requirements (Akbar et al., 2015).

The implementation of performance management in government agencies is still uneven in some areas in Indonesia. Provincial and municipal governments that have good average score on performance management ranking are still concentrated on the island of Java. This is because the resources owned in Java island have characteristics and a good understanding related to the implementation of performance management (Akbar, 2011). But in West Java province itself which is close to the central government, there are still some local governments that have low SAKIP score.

In the government of Sukabumi Regency, performance measurement management is still become a challenge to be done optimally. Based on the annual report issued by Kemenpan-RB for 7 years, Sukabumi regency government is in the category of "CC" and "B". Despite the increase in 2017 from "CC" to "B", the increase was insignificant and tended to stagnate in subsequent years.

Regional Development Planning Board (Bappeda) of Sukabumi regency was in category "B" in 2017 to 2018, and "BB" in 2019. This assessment was conducted by the Inspectorate of Sukabumi Regency as an internal supervisor in accordance with the guidelines listed in Presidential Regulation No. 29 of 2014 concerning The Performance Accountability System of Government Agencies in the seventh part of Article 28. The position of Bappeda Kab. Sukabumi is very important in the structure of local government because it has the task of assisting the Regent in carrying out the function of supporting government affairs that become the regional authority in the field of Planning, Research and Development. Given its role is so central, so it is expected that Bappeda becomes an institution that serves as a reference in the implementation of good public management, especially in terms of performance management. However, the implementation has not been able to show their best results.

This study tried to explore the issue regarding the implementation of SAKIP in one of the vital organizations in Sukabumi regency using the theory of policy implementation. This study analyzes the implementation of policies in Bappeda Kab. Sukabumi in implementing the Government Performance Agency Accountability System (SAKIP) which based on indications of problems has not been able to produce the best results.

LITERATURE REVIEW

Public Policy and Implementation

Thomas R. Dye in his book "Understanding Public Policy: Fifteenth Edition" states his phenomenal definition of public policy that public policy is whatever government choose to do or not to do (Dye, 2017). According to Howlett, Dye's definition clearly defines that the main agents in public policy making are non-business governments or NGOs. Although according to him, the organization has a role in policy making, but the government has a special status in

public policy making because of its unique ability to make authoritative decisions on behalf of the community (Howlett & Cashore, 2014).

Jenkins (1978) states that public policy is a set of interrelated decisions taken by political actors and groups regarding the selection of goals and ways to achieve them in certain situations where decisions must in principle be within the actors' power to achieve them (Jenkins, 1978). This opinion shows that public policy is a pattern of activities not only involving one independent activity but interconnected and there are interests in it. The definition by Jenkins also helps define dye's definition of the content of public policy, as it relates to the choice of objectives and ways to achieve them. Looking at policy in that way, there with it increases the significance of policy-making ideas and their knowledge by policy actors regarding the goals and tools/techniques used to achieve them (Howlett & Cashore, 2014).

There are many policy implementation models used in analyzing implementation, one of which is put forward by Charles O. Jones (1984), which he defines the implementation simply as "getting the job done and doing it" in which in its implementation demands the existence of implementing elements, funds / budgets and organizational capabilities. According to Charles O. Jones (1984), there are three important aspects in implementing the policy, namely; (a) organization; (1984)(b) interpretation; and (c) application.

1. Organization: Establishment or reorganization of resources, units and methods for the program to run. In his book, Jones says this variabelon relates to bureaucracy in public organizations that can influence policy implementation.
2. Interpretation: Interpreting the program into a plan and giving appropriate direction and acceptable and implemented. Furthermore, Jones interprets this interpretation as the understanding of implementers in implementing policies / programs.
3. Application: Routine terms of service, payment or other tailored to the purpose or equipment of the program. Jones said the provision is permanent in providing services to achieve the program's goals. From it, the app will drive responses from target groups of recipients contained from the program/policy. (C. O. Jones, 1984).

Indonesian performance management system

In Indonesia, the emergence of performance measurement management in the public sector occurred in the post-Suharto era. The end of Suharto's leadership initiated a change to leave bureaucracy practices known to be slow and corrupt to new management practices that are effective, efficient and accountable (Jurnali & Siti-Nabiha, 2015). Public demands on public organizations both at the central and local levels to improve their performance, compelled the development of a performance-based public organization management system (Mahmudi, 2015).

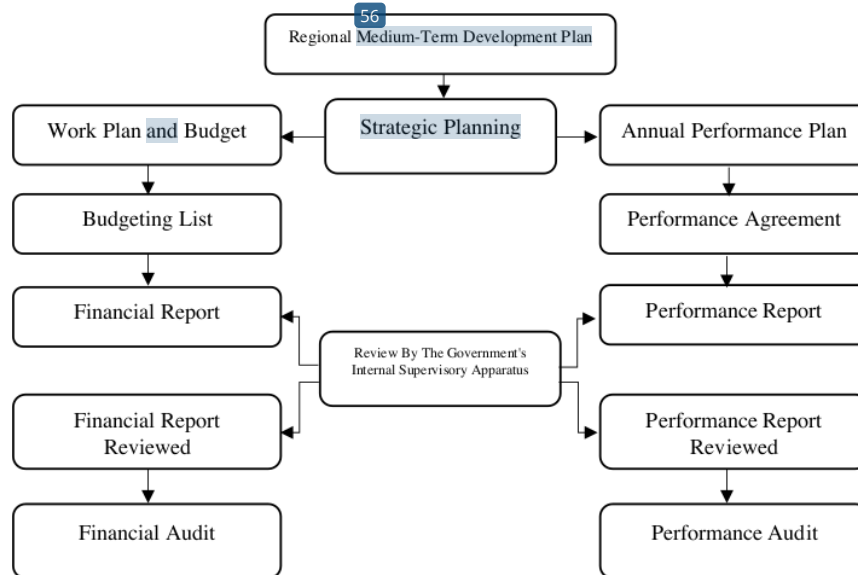
Beginning with the issuance of Presidential Instruction No. 7 of 1999 concerning Performance Accountability of Government Agencies aiming for government agencies to manage the finance efficiently, effectively and responsibly. Followed by the technical regulations of the State Administration Agency no. 589/IX/6/Y/99 that latter revised to No.

239/IX/6/8/2003 which requires government agencies to make strategic plans, performance plans and performance measurement in a performance accountability system to achieve the vision, mission and goals of the organization. Since then, the performance accountability system for government agencies has begun to be used in line with the obligation to report performance results through government agency performance reports (LAKIP).

The Government Agency Performance Report (LAKIP) compiled by each government agency is not only an administrative document, rather as a form of accountability that contains information on the activities of government agencies in carrying out their work through the programs and policies they make (Nurkhamid, 2008). LAKIP is also one of the evaluation instruments in assessing the performance management of a government agency.

Until recently, the legal basis used for the implementation of the performance accountability system of government agencies in Indonesia is in Presidential Regulation No. 29 of 2014 regarding the Performance Accountability System for Government Agencies (SAKIP). In the Presidential Decree, it is stated that the purpose of implementing SAKIP is for determining and measuring, collecting data, classifying, summarizing, and reporting performance to government agencies in the context of accountability and improving the performance.

Figure 1. Presidential Decree No. 29 of 2014 on Performance Accountability System for Government Agencies (SAKIP)



Source: Ministry of State Apparatus Empowerment, 2018

RESEARCH METHODS

This research uses qualitative research method by conducting in-depth structured interviews of informants as the main technique of data collection. To understand the implementation of SAKIP policy in Regional Development Planning Board (Bappeda) Sukabumi

in carrying out performance management in depth, this study chooses to use qualitative research methods. Because qualitative approaches are defined as investigations to understand human social problems, based on building images holistically, formed with words to report detailed views of informants and conducted in a natural background (Creswell, 2014).

Furthermore, this study uses a qualitative descriptive format that aims to understand and interpret the meaning of a phenomenon that occurs, to then analyze and attempt to explain the phenomenon with the images that the author is given an assessment. In the end, this study can provide insight into the results of research in depth.

Teknik data collection conducted in this study refers to the book *Research Design* of John W. Creswell (2014). The first technique used is *qualitative observation*. In this technique, the authors observe the events that occur in the field directly both in a structured and semi-structured way (Creswell, 2014). The next technique used is (Creswell, 2014) *qualitative interview*. Interview techniques aim to gain opinions or perspectives from informants (Creswell, 2014). The last technique used in this study was *qualitative documents*.

In determining informants, this study uses *Purposive* techniques. *Purposive* technique is a way used in determining individuals according to what will be researched related to the experience that individuals have towards research objects. In this study, author determined the informant who is considered to best understand the information needed by researchers to support this research. Certain considerations in the determination of this informant is that one of the informants has a role as a certain position holder in the organization related to research issues so that it will facilitate researchers in understanding the implementation of performance management or Government Performance Accountability System.

This study uses data analysis techniques according to Miles and Huberman (1992), which mentions that qualitative data analysis is a cyclical and interactive process that moves between four axes namely data collection, data reduction, data presentation and conclusion or verification (Miles & Huberman, 1992).

RESULTS AND DISCUSSIONS

Organization

Variabel organisasi (*organization*) merupakan variabel pertama yang menurut Charles O. Jones (1984) sangat penting dalam pengimplementasian kebijakan dalam organisasi publik sebelum diterapkan dalam bentuk aktivitas dan kegiatan. Jones (1984) menyoroti variabel ini pada unsur birokrasi yang menjadi ciri khas organisasi publik. Dalam membahas birokrasi, Jones membahas unsur tersebut secara umum dan luas mengenai bentuk dan konsep ideal birokrasi. Yang mana pada akhirnya bahwa struktur birokrasi dapat mempengaruhi pada efektif atau tidaknya implementasi kebijakan (C. O. Jones, 1984, p. 171). Meskipun begitu Jones juga lebih banyak mengacu pada konsep ideal birokrasi dari Max Weber, di mana birokrasi digunakan sebagai alat pemenuhan tujuan pemerintahan yang birokratis yang didistribusikan melalui cara-cara yang tetap, dibatasi oleh aturan yang mengikat dan memaksa serta berlaku pula sanksi-sanksi, dan metode-metode yang ditawarkan oleh birokrasi memang didesain untuk pemenuhan pekerjaan rutin yang kontinu (C. O. Jones, 1984).

Dalam kaitannya dengan implementasi kebijakan ⁴³ Perpres No. 29 Tahun 2014 Tentang Sistem Akuntabilitas Kinerja Instansi Pemerintah di Bappeda Kab. Sukabumi, variabel ini melihat bagaimana struktur Bappeda Kab. Sukabumi telah mampu mengakomodasi pelaksanaan SAKIP sesuai dengan ketentuan yang berlaku. Juga bagaimana unit-unit yang ada didalamnya serta rentang kendali yang ada dalam organisasi Bappeda memiliki kaitannya dalam pelaksanaan SAKIP yang telah dilakukan hingga saat ini.

³¹ Struktur organisasi merupakan sistem formal hubungan tugas dan wewenang yang mengendalikan bagaimana manusia mengoordinasikan kegiatannya dan menggunakan sumber dayanya untuk ³⁹ mencapai tujuan organisasi (G. R. Jones, 2013). Struktur organisasi dibuat untuk menunjukkan bagaimana tugas pekerjaan secara formal dibagi, dikelompokkan dan dikoordinasikan secara formal (Robbins & Judge, 2015).

⁶⁰ Struktur organisasi Bappeda yang ada saat ini merupakan struktur organisasi yang ada pada seperti Organisasi Perangkat Daerah pada umumnya. Bappeda sebagai instansi publik mengacu pada aturan mengenai ³⁰ Struktur Organisasi Tata Kelola (SOTK) yang berlaku. Adapun SOTK Bappeda di atur dalam Peraturan Bupati Nomor 76 Tahun 2016 Tentang Struktur Organisasi dan Tata Kerja Badan Perencanaan Pembangunan Daerah. Dalam struktur organisasi Bappeda terdapat Kepala Bappeda, Sekretariat yang diisi oleh sub bagian-sub bagian pendukung, dan Bidang-bidang yang berbeda. Sehingga dalam hal ini, kebijakan Perpres No. 29 Tahun 2014 belum mampu untuk dapat menjadikan suatu organisasi merespons perubahan dalam struktur organisasinya.

Namun demikian, dalam struktur Bappeda Kab. Sukabumi, telah terdapat unit yang dimaksudkan untuk melaksanakan kebijakan SAKIP. Ada pun unit tersebut berada di bawah Sekretariat dengan nama Sub Bagian Perencanaan dan Evaluasi, di mana unit ini bertanggungjawab dalam pelaksanaan perencanaan dan evaluasi program yang dilakukan oleh Bappeda Kab. Sukabumi. Selain itu terdapat pula Bidang Penelitian dan Evaluasi yang mana bertanggungjawab dalam bidang penelitian dan evaluasi pelaksanaan SAKIP pada Organisasi Perangkat Daerah di Kabupaten ³³ Sukabumi yang nantinya dianalisis dan dijadikan bahan untuk perencanaan daerah selanjutnya. Sub Bagian Perencanaan dan Evaluasi mempunyai tugas pokok melaksanakan sebagian fungsi Sekretariat di bidang perencanaan dan evaluasi

Seperti yang disampaikan juga oleh para Informan bahwa struktur birokrasi dan unit-unit yang ada di Bappeda Kab. Sukabumi telah memadai dan telah mengakomodasi pelaksanaan SAKIP di Bappeda seperti halnya instansi lain. Dan bukan menjadi hal yang perlu disesuaikan atau di respons mengingat instansi memiliki aturan mengenai struktur organisasi dan tata kelola yang berlaku.

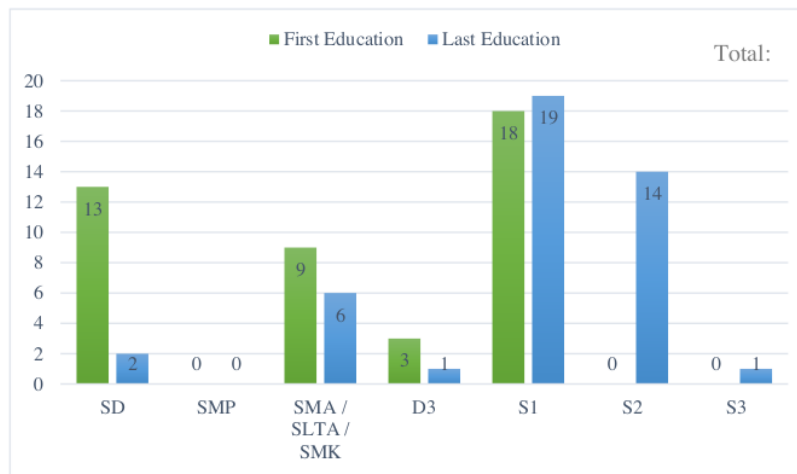
Interpretation

⁹ Understanding the policy of Presidential Regulation No. 29 of 2014 on Performance Accountability System of Government Agencies in Bappeda Kab. Sukabumi based on almost all informants who interviewed said that it is well understood in each unit on the staff and leadership. This is based on the observation of each informant who each holds the role of head of the unit in the organizational structure of Bappeda so that it has control over its members in implementing SAKIP policy. It is further said that this understanding is ideally understood because the implementation takes place every day in relation to routine tasks, but does not deny

there are some members and some unit leaders who still do not understand exactly what the implementation of SAKIP policy means.

The dynamics of SAKIP policy understanding within Bappeda Kab. Sukabumi is based on several reasons, firstly because of the level and qualifications of education carried out by individuals, where some individuals experience constraints in the implementation of the stages and methods of measurement offered by the Presidential Regulation No. 29 of 2014, but it is said that this is not very meaningful considering there is always the provision of training and information by the Unit of Planning and Evaluation Sub Division lam provide material about SAKIP. It is also said that educational qualifications hinder the implementation of SAKIP only happens to a handful of people, considering Bappeda requires its employees to continue their education to a high level. Even so, until now, employees of Bappeda Kab. Sukabumi still have several individuals who received primary and high school education and did not decide to continue their education to a higher level. The most compositions that still received education are in the unit of General And Staffing Sub-Section and Finance Sub Division in the field of Secretariat Bappeda Kab. Sukabumi. Which sub-section also intersecting with the implementation of SAKIP in Bappeda Kab. Sukabumi, especially in terms of personnel data needs and public affairs and employee finance. But generally, the graph of employee education level in Bappeda Kab. Sukabumi in the final education has been filled by Strata 1 (One) and Strata 2 (Two) who do have adequate educational qualifications.

Figure 2. Personnel Education Level at Regional Development Planning Board of Sukabumi



Source: Kab. Sukabumi, 2021

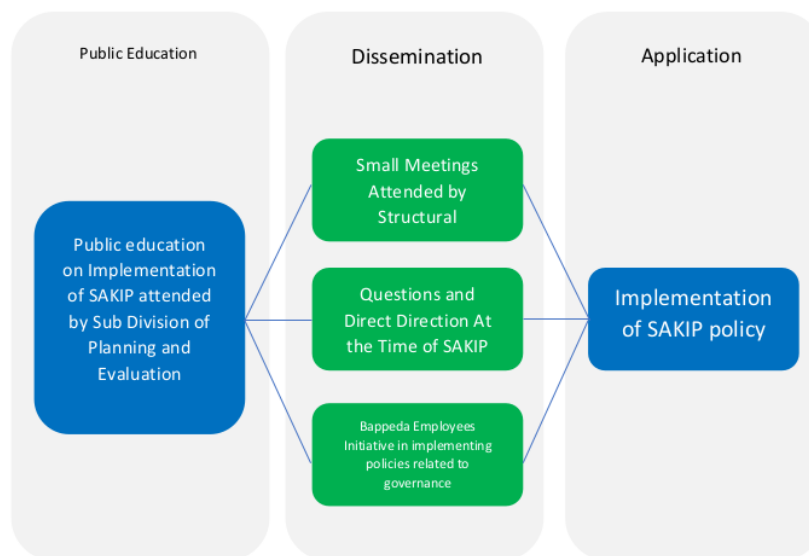
Clarity on SAKIP policy in Bappeda based on informants is said that ⁸ Presidential Regulation No. 29 of 2014 on Performance Accountability System of Government Agencies is quite clear on the objectives and technical implementation of its policies. The technical implementation of SAKIP is contained in Ministerial Regulation No. 8 of 2021 concerning Civil Servant Performance Management System and is said to have been understood and learned by the staff and leaders in Bappeda Kab. Sukabumi. Regarding the objectives of Presidential Policy

No. 29 of 2014, it has been equally understood by staff and leaders where its implementation to create a more measurable management of individual and organizational performance and produce expected *outcomes*.

Conveyed by Informants 2 and 5 that in general the implementation of SAKIP has been referring to Perpes No. 29 of 2014 because the content of the policy is easy to understand and can be held, considering the points of the policy content mentions that the entity of performance accountability in this case, Bappeda is required to organize SAKIP activities in its agencies. Furthermore, SAKIP policy does not contain an element of ambiguity in every stage, where it can trigger differences in interpretation of Bappeda and central government or policy objectives.

Information about the clarity of SAKIP is obtained through various means, one of which is the most important is by following the socialization carried out by the parent agency of the local government, namely the Regional Secretariat of Sukabumi District. Socialization is an important communication medium in the provision of knowledge to the public or certain parties. It is said that socialization on the implementation of SAKIP policy has never been held, especially in Bappeda Kab. Sukabumi. SAKIP policy socialization is usually obtained at forums organized by the Regional Secretariat of Sukabumi District. There is also information about the implementation of SAKIP policy is usually attended by several representatives from each agency in the Sukabumi District Government. In the case of Bappeda Kab. Sukabumi, representatives are usually attended by representatives from the secretariat or the secretary itself and by the Planning and Evaluation Sub-Section. This is because the Sub-Section unit is indeed responsible for the implementation of internal SAKIP in Bappeda Kab. Sukabumi.

Figure 3. Flowchart of policy dissemination of SAKIP in Regional Development Planning Board of Sukabumi



Source: Kab. Sukabumi, 2021

Application

Variable application according to Charles O. Jones (1984) is an effort to implement by the implementor agency. In the policy of Presidential Regulation No. 29 of 2014 concerning Performance Accountability System of Government Agencies there are several orders for performance accountability entities to conduct SAKIP starting from; (a) strategic plan; (b) performance agreements; (c) performance measurement; (d) performance data management; (e) performance reporting; and (f) performance reviews and evaluations. The implementation stage of SAKIP is organized based on the order and time determined by the central government. However, there is no standard rule regarding the time mentioned in the Presidential Regulation No. 29 of 2014.

It was said by the informants that Bappeda Kab. Sukabumi has been able to implement SAKIP policy thoroughly and in accordance with the rules in the content of presidential policy No. 29 of 2014. Informants 1 and 3 mentioned that Bappeda Kab. Sukabumi has been able to organize SAKIP since the first policy was issued. Because as part of a performance accountability entity, agencies must be fast and able to implement them in accordance with orders from the central government. The administrative needs of the central government are also touted as the reason for the implementation of this policy, because with it if not immediately implement SAKIP will have an impact on the finances and governance system of the government, especially in Bappeda Kab. Sukabumi. Moreover, SAKIP policy is concerned about the process of daily activities carried out at all times, so inevitably have to follow the direction of the policy, especially the regulation is binding on government agencies including Bappeda Kab. Sukabumi.

It was also mentioned by Informant 2 that the implementation of SAKIP in Bappeda Kab. Sukabumi has adjusted the time determined by the central government based on the cycle of performance accountability system of government agencies.

Table 1. Timeline of policy implementation of SAKIP in Regional Development Planning Board of Sukabumi

SAKIP Activities	MONTH											
	JAN	FEB	MAR	APR	MEI	JUN	JUL	AGU	SEP	OKT	NOV	DES
Strategic planning												
Performance agreements										Perubahan Kinerja		
Performance Measurement												
Data Management												
Performance Reporting				Trialan				Trialan				Trialan
Review and Evaluation			Internal					Inspeksi Proses dan Monev				

(Source: Bappeda, 2021)

Furthermore, regarding the constraints in the implementation of successive stages of SAKIP policy, it is said by Informant 2 that the implementation of SAKIP has very constraints on the strategic planner section. Planning is known to involve various parties, especially in this case employees to be able to create a mature planning and to receive input and advice on future plans that will be carried out by the agency. But in the case of Bappeda Kab. Sukabumi, strategic planning is said to tend to be delegated to the Planning and Evaluation Sub-Section. It was said by Informant 2, that strategic planning at the beginning of the year is usually held a meeting of leaders and staff that discusses the plan for the next year Bappeda Kab. Sukabumi which is

adjusted to the medium-term planning of the Sukabumi regency government. Usually, in doing the planning, the Planning and Evaluation Sub-Section becomes a unit that has control over the activity.

Furthermore, in the strategic planning meeting was formed a small team consisting of various units in the organizational structure Bappeda. The composition of each unit usually gives one representative to be the strategic planning team. However, this was said by Informant 2, only ceremonial. In the technical implementation of strategic planning Bappeda Kab. Sukabumi, there is a sentiment to bestow the work on the Sub Division of Planning and Evaluation, especially to Informant 2 who has been dealing with planning and SAKIP methods for a long time. This was conveyed to him because, in the implementation of planning it is not an easy thing that can be completed by one person only. Agency planning requires real academic advice and evidence from each field within the organizational structure to produce good planning. So far, because it has been his responsibility in SAKIP affairs, still do this even though it is not entirely his workload. This was conveyed considering that as a State Civil Apparatus, he must continue to do so in order to achieve the targets and performance targets and deadlines of SAKIP implementation. It is said that because he did it himself, he did not want his own planning, so he did a kind of ball pick-up in each field to ask for advice and up-to-date information on issues that will be used as planning considerations. Plus because of his limitations in planning, he usually sees the previous year's planning to be considered in the next year's planning. But still in the end, he became the finalization on the strategic planning Bappeda Kab. Sukabumi.

The implementation at the next stage that faces problems by Bappeda based on Informant 4 is related to performance evaluation. It is said that in achieving the targets and objectives of activities, it does not always produce the expected performance. Sometimes in the previous year, the determination of targets and targets have followed the development of issues that occurred in the year so that it is necessary to hold activities to address the problem. But over time, sometimes in the current budget year the issue is no longer relevant and in its implementation tends to be adjusted to align with the targets that have been determined. Informant 4 did not mention the specifics of the case, but he mentioned in the example of the lack of good ⁴⁷ Regional Medium Term Development Plan (RPJMD) Year 2016-2021 which experienced various deficiencies that the author has also explained in the previous explanation, due to the lack of competence Bappeda at that time in the methods of measuring performance planning in SAKIP, this is also supported by the opinion of Informants 1 and 2 as individuals responsible in the implementation of SAKIP in internal Bappeda Kab. Sukabumi.

Then based on the theory of implementation of Charles O. Jones in the application required innovation and strategic special unusual in the effectiveness of public policy implementation (C. O. Jones, 1984), especially in Bappeda Kab. Sukabumi in the implementation of this SAKIP policy. The implementation of SAKIP policy is currently helped to use information technology application made by the Agency for Personnel and Human Resources Development (BKPSDM) Sukabumi district named Electronic Performance Report (E-Lok). E-Lok is used by Bappeda Kab. Sukabumi starting in 2018. This performance report application includes filling in Employee Activity, Budget Absorption, Civil Servant Behavior, Target Performance Indicators, and Program Performance Indicators. The use of E-Lok application delivered by informants does not face any obstacles because it is given a charging guide module by BPKSDM Sukabumi

Regency so that users only need to follow the instructions and adjusted to the target and individual performance.

In addition to the use of web-based information technology in charging performance using E-Lok applications, other innovations from Bappeda Kab. Sukabumi related to internal performance affairs are said to have not existed. So until now the use of such performance still relies on applications from BKPSDM. When asked about other strategies to improve Bappeda's internal performance, the entire Informant said it did as it was run as part of a routine. It was said by Informant 4, that the implementation of SAKIP will be the same as the previous year because it follows the flow, and distinguishes only the issues and dynamics of performance in employees. And for now, there has been no other specific strategy to improve performance, as he assumes that the implementation will be the same. When asked by Informant 2, that another strategy to improve the internal performance of Bappeda Kab. Sukabumi is said that he does not know, but there is always a spirit from Bappeda employees of Sukabumi to continue to improve performance considering his agency has enough prestige among regional device organizations. But in terms of concrete, it is not mentioned and does not yet know it. The same was said by Informants 1 and 3.

CONCLUSIONS

From the research that has been done, it can be concluded that the implementation of presidential regulation No. 29 of 2014 on Performance Accountability System in Bappeda Kab. Sukabumi has not been optimally run on one of the variables in the theory of policy implementation put forward by Charles O. Jones (1984) consisting of organization, interpretation and application. There is also an explanation as follows:

1. Organizational variables described in the theory of policy implementation such as the existence of an ideal bureaucratic structure that can accommodate policies, organizational attributes and political support have been sufficiently fulfilled by Bappeda Kab. Sukabumi.
2. Interpretation, despite meeting the criteria, Bappeda still has weaknesses in terms of information clarity and consistency in its implementation, where the dissemination of SAKIP policy information is still not fully given to the staff.
3. Application, Bappeda has not been able to carry out internal planning and evaluation well, plus the lack of innovation and special strategies in improving performance, as well as the achievement of LAKIP results do not provide satisfactory results based on the inspectorate's assessment.

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