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Development Of Bureaucratic Reform in Regional Government of East Java Province Indonesia

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Abstract

This study aims to analyze and describe the results of the development in the field of bureaucratic reform in the Local Government of East Java Province in Indonesia. Bureaucratic reform is an attempt to make basic changes in the bureaucratic system so that the attitudes and behavior of bureaucrats can achieve bureaucratic effectiveness and national development goals. Reform refers to the desired effort (intended change), within a clear and directed framework, therefore the requirements for successful reform are the existence of a road map, towards a condition, status, and goals that have been set from the start along with indicators of success. his. This study uses a descriptive qualitative method, the research location is in the Local Government of East Java Province. The results of the study show that the main performance indicator of the objectives of the government sector is good governance through bureaucratic reform a performance indicator, namely the Bureaucratic Reform Index (BRI) Based on the results of the performance evaluation of the implementation of regional development shows that; 1) The field of bureaucratic reform is still not optimal; 2) the utilization of ICT (technology, information, and communication) is optimal; 3) accountable governance based on indicators of GAPAS (Government Agencies Performance Accountability System) scores and integrity index is still not optimal; 4) the opinion scores of ABI (Audit Board of the Republic of Indonesia) and GAPAS are good; 5) community satisfaction with government services, based on the performance indicators of CSI (community satisfaction index) and development index professional SCA (state civil apparatus) development index is still not optimal; 6) fiscal independence, based on performance indicators and percentage of total revenue is still not optimal. 7) ICT utilization with SPBE (electronic-based government system) indicators is optimal.

Keywords

Development, Reform, Bureaucracy, and Governance

Introduction

Bureaucratic reform development policies are implemented to improve better governance and are the most important part of improving the implementation of national development (Hopper, 2017). The policy of bureaucratic reform is ultimately expected to achieve a better quality of public services, increase the capacity and accountability of bureaucratic performance, and increase the professionalism of government apparatus resources, as well as the administration of a clean and free of corruption and corruption (Muralidharan & Singh, 2020).

Reform is a change, overhaul, arrangement, repair, or improvement. Bureaucracy is the apparatus, institutions/agencies, government organizations, government employees, work systems, and work equipment (Greve et al., 2020). Services to the community must be of high quality, free of collusion and nepotism, effective and efficient, empathetic, affordable, accountable, fair, and nondiscriminatory. Bureaucratic Reform is a systematic, integrated and comprehensive effort to realize good governance (Huggins, 2017), which includes aspects of institutions, human resources of the apparatus, management, accountability, supervision, and public services. Bureaucratic reform is faced with efforts to overcome inefficiency (Labolo & Indrayani, 2017), ineffectiveness, unprofessionalism, neutrality, undisciplined, disobedience to rules, non-transparent civil servant recruitment, no change in mindset, CCN (corruption, collusion, and nepotism) is rampant at various levels of work, public servants have not been built, the government is not yet accountable, transparent, participatory, and credible, public services have not been qualified and excellent public services have not been widely developed

In the grand design of bureaucratic reform stipulated in Presidential Regulation Number 81 of 2010, it is targeted that Indonesia has a world-class government.

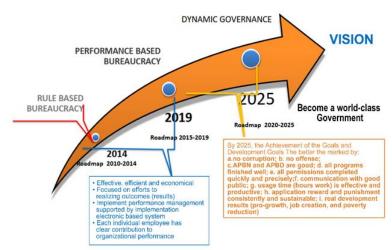


Fig 1. Grand Design of National Bureaucratic Reform Source: Presidential Decree No. 81/2010 (Indonesian Government)

In line with this, the implementation of bureaucratic reform is one of the main areas of national development. Even since the 2004-2009 and 2010-2014 MTDP (medium-term development plan), the implementation of bureaucratic reform has become a national priority. Therefore, the sustainability of the implementation of bureaucratic reform has an important role in realizing good governance. The results obtained from the implementation of bureaucratic reform in the 2010–2014 period became the basis for the implementation of bureaucratic reform at the next stage (2015–2019). In other words, the implementation of bureaucratic reform 2015 – 2019 is in the grand design of bureaucratic reform stipulated in Presidential Regulation Number 81 of 2010 targeting that Indonesia has a world-class government.

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Bureaucratic reform is one of the government's efforts to achieve good governance (Turner et al., 2022), and carry out fundamental reforms and changes to the government administration system, especially regarding institutional/organizational aspects, management, and human resources of the apparatus. This can be measured by the Bureaucratic Reform Index (BRI) which describes the extent to which government agencies carry out improvements in governance aimed at governance that are effective, efficient, clean, corrupt, and have quality public services.

The BRI (bureaucratic reform index) is the main performance indicator of the East Java Provincial government, which is a measure of the 3rd mission of the East Java Province Medium Term Development Plan 2019-2024 concerning "Clean, innovative, open, participatory governance to strengthen civic democracy to provide space for social values that respect the principle of diversity". This 3rd mission is translated into 2 objectives, namely: 1. The realization of good governance with indicators of the Bureaucratic Reform Index (BRI); 2. Strengthening democratic values in the social life of the community with the objective indicator of the Social Piety Index (IKS)

The strategic plan in the context of local government is called the Regional Medium-Term Development Plan (RMTDP) is an elaboration of the vision, mission, goals, targets, strategies, policies, and programs of regional heads within 5 years. The document contains the direction of regional financial policies, regional

development strategies, general policies, regional work unit programs, cross-regional work units, and regional programs accompanied by work plans within the regulatory framework and indicative funding framework. The elected Regional Heads and Deputy Regional Heads are mandated to realize the Vision and Mission along with their elaboration into the Regional Medium Term Development Plan (RMTDP) document. The RMTDP (Regional medium-term development plan) is a development planning document that is prepared for 5 years.

The preparation of the MTDP (medium-term development plan) is the authority and obligation of the regional government to prepare it. As mandated in Law Number 23 of 2014 concerning Regional Government article 1 paragraph (12) states that "Local governments are authorized to regulate and manage government affairs and the interests of the local community according to their initiatives based on the aspirations of the people in the Unitary State of the Republic of Indonesia". In the framework of administering the regional government, a regional development plan is drawn up as an integral part of the national development planning system. This authority is the authority to determine and implement policies according to their initiatives based on community aspirations, starting from planning, budgeting, implementation, monitoring, and evaluation (Hendawan, 2019). Therefore, in its implementation, the implementation of regional autonomy must be planned and synergized with higher government planning without eliminating the unique value of each region.

The process of preparing the MTDP (medium-term development plan) must pay attention to the development of laws and regulations relating to the national development planning system, the performance accountability system of government agencies, and performance-based budgeting. involving all elements of development actors, so that mutual agreements and commitments are obtained, which are then processed in the legislature to obtain legality into Regional Regulations. The preparation of the MTDP (medium-term development plan) is based on several approaches: Political Approach, this approach views the election of Regional Heads as a process of preparing program plans, because the voters determine their choices based on development programs offered by candidates for Regional Heads. In this case, the development plan is the elaboration of the development agendas offered by the Regional Head during the campaign into the MTDP (medium-term development plan); Technocratic approach, this approach is implemented using scientific methods and frameworks by an institution that is functionally in charge of this; Participatory Approach, this approach is implemented by involving development stakeholders. This approach aims to achieve aspirations and create a sense of belonging; Top-down (top-down) and bottom-up (bottomup) approaches, this approach is implemented according to government levels.

The MTDP (medium-term development plan) is a guideline for all five-year development implementations (Fahrizanur et al., 2017), which must be referred to by all development stakeholders in realizing the development vision and mission as well as being a guide in the preparation of Regional Apparatus Strategic Plans and

Regional Government Work Plans (RGWP). RGWP every year will be the basis for the preparation of the Draft Regional Revenue and Expenditure Budget. The preparation of the Regional Apparatus Strategic Plan is a technical elaboration of the MTDP (medium-term development plan) that functions as an operational technical planning document in determining policy directions as well as program indications and activities for each government sector and/or function for 5 (five) years, which is prepared by each Regional Apparatus under the coordination of the Planning Agency. Regional Development (RD). Problem Formulation This evaluation of results focuses on how to evaluate the performance results of implementing the development of the bureaucratic reform field in East Java Province for the 2019/2020 period. The purpose of the study is to evaluate the results of the implementation of development in the field of bureaucratic reform in East Java Province for the 2019/2020 period at the level of performance of the goals and objectives of regional development implementation.

Research Methods

This research uses the descriptive qualitative method. According to, descriptive research is "Research that aims to describe a certain condition or phenomenon, not sorting out or looking for certain factors or variables". Meanwhile, that "Descriptive research intends to make a systematic, factual, and accurate examination of the facts and characteristics of certain populations". While Sugiyono (2013:1) that "this research method is often called a naturalistic research method because the research is carried out in natural conditions, it is also referred to as the ethnography method because at first this method was more widely used for research in the field of anthropology, also called qualitative methods, because the data collected and the analysis is more qualitative.

The focus of Research on Implementation of Government Development in the Government of East Java Province, Indonesia, as measured by the bureaucratic reform index which consists of several target indicators: a). Accountable governance, b). Government satisfaction with government services, c). Fiscal independence, d). Utilization of ICT (Information and Communication Technology). The data generated in this study were analyzed through interactive analysis. (Miles & Huberman, 2018) emphasizes that interactive analysis is an interactive process that aims to present data in a systematic, factual, and accurate manner. Furthermore, the data analysis plot is 1) Data Collection, 2) Data Condensation, 3) Data Display, 4) Conclusion Withdrawal and Verification. Furthermore, for testing data validation, researchers used triangulation techniques, namely techniques to test data validation by checking or comparing data from various data sources used (Moleong, 2014). Research sites; Regional Government of East Java Province, Indonesia.

Results and Discussion

Bureaucratic reform is one of the government's efforts to achieve good governance (Andhika, 2017). and do update and change fundamental to system

maintenance government especially concerning aspects of institutions/ organizations, management, and source I man apparatus. The thing this can be measured with Index Reform Bureaucracy (BRI) which describes to what extent agency government carries out repair system manage government which aims at effective, efficient, clean government CCN (corruption, collusion, and nepotism) and own service public which quality. BRI (bureaucratic reform index) is the main performance indicator of the Java East Provenience, which is become size from mission to 3 from MTDP (medium-term development plan) East Java Province 2019-2024 on "Good Governance" clean, innovative, open, participatory strengthen democracy citizenship for presenting room social which value principle to Bhinneka". Mission to 3 translated into the 2 objectives namely: 1. Its realization government which good with indicator objective Index Reform Bureaucracy (BRI) 2. Strengthening its values of democracy in life social community with the goal indicator of the Social Virtue Index (SVI)

The focus of this study is the objectives first the that has come true government which good with indicator objective BRI (bureaucratic reform index). Objective this lowered Becomes 4 target and 8 indicators performance target, namely: 1)Target 1: come true governance government which accountable with indicator performance target include a. Mark GAPAS (government agencies performance accountability system) b. Mark Opinion CPC c. Mark LGIR d. Index Integrity Government Province East Java; 2) Target 2: its increasing satisfaction public on service government with indicator performance target include: a. Index Satisfaction Public (CSI (community satisfaction index)) b. Index Professionality SCA (state civil apparatus); 3) Target 3: increasing regional fiscal independence with indicator performance targets include: a. Percentage income original area to total income b. The increasing use of information technology (IOA) communication with indicator performance targets includes c. Index System Government based on Electronic (SPBE) East Java Provincial Government Bureaucratic Reform Index targeted 73.01 in the year 2019 and succeed realized as big as 73.83, while the target in 2020 was 76.02 but failed to fulfill target with the realization which same with a year previously that is 73.83. This means occur stagnant performance BRI (bureaucratic reform index) in the years 2019 and 2020 are at 73.83. When compared to the national BRI (bureaucratic reform index) Java East is better, whereas on the level national BRI (bureaucratic reform index) it new reach number 65 in the year 2020. The number of these experiences increase compared to the year 2019 is 63.83.

Furthermore, the local Government Bureaucratic Reform Index of East Java if seen from achievements the target so seen decrease occurred. Level the achievement in 2019 did exceed the target of 101%. However, this is inversely proportional to the level of achievement in 2020 only reached 97% which is from a target of 76.02% so only realized 73.83%. Because that need analyzed indicator performance derivatives or supporters of the Bureaucratic Reform Index, namely indicators and target performance were just which support and no support

achievements the.

Improvement of governance and management system is important agenda in the ongoing bureaucratic reform by government moment this (Dolongseda et al., 2017). System management government expected to focus on enhancement accountability as well as at a time enhancement performance which oriented on results (outcome) (Lutfian, 2018). Because that government has set policy for the implementation of a clear, regular, accountability system effective which called with System Accountability Performance Agency Government (GAPAS).

GAPAS (Government System Accountability Performance Government) is a description of performance achieved by something agency government for the implementation of funded programs and activities State Revenue and Expenditure Budget (SREB) / Regional Revenue and Expenditure Budget (RREB) (Sasmita et al., 2019). With the existing implementation of GAPAS (government agency's performance accountability system), expected performance will be planned and implemented oriented on results. In the year 2018, System accountability Performance agency The Government GAPAS (government agencies performance accountability system) of the East Java Provincial Government is at 81.7 and has not changed in 2019, which remains at 81.7 while in the following year it increased to 0.68 in 2020 which is at 82.38. This matter shows that the accountability performance implementation program East Java Provincial Government is getting better because it continues to experience enhancement from year to year.

However, when viewed from the realization, in 2019 and 2020 no reach target has been determined. In the year 2019, the target is 85.7 however the realization is 81.71 or only reach 95%. Whereas in the year 2020 level his achievements experience a drop that is only 91.5%, because from 90.01 targets only realized 82.38. The thing this shows to less than optimal in fulfilling target plan which has determined to begin.

Mark Opinion Cpc

Opinion Body Examiner Finance (abbreviated Opinion CPC) is a statement professional examiner about the fairness of financial information (Damanik & Shauki, 2019), which is presented in financial statements that are based on four criteria, namely conformity with standards of accountancy government, adequacy disclosure (adequate disclosures), compliance with laws and regulations, and effectiveness system control internal. Giving an opinion is shaping appreciation from CPC on results inspection report finance, besides gift recommendation other. Report finance which is arranged by ministries/agencies and local government is a medium of financial accountability that is served by the Standard Accountancy Government (SAP) (Suryani, 2017).

In the years 2018-, 2019-, and 2020-Mark Opinion CPC for Government Province Java East consecutive always got evaluation with Predicate Fair without exception "FWE". Province Java East steady his commitment to reaching good

governance in management government. Work hard this comes to fruition by earning a Fair without exception opinion (FWE) for the Local Government Financial Report (LGFR). For opinion CPC Year 2018-2020 Java East return reaches opinion Fair without exception opinion (FWE).

The local government of East Java steadies his commitment for achieve good governance in government management. Working hard produce results with reach an opinion Fair without exception opinion (FWE) for Local Government Financial Statements (LGFS). This is by the predetermined target in planning. For opinion CPC Year 2018-2020, Java East return reaches opinion Fair without exception opinion (FWE). The Performance of Audit Board of the Republic of Indonesia Opinion Values achieved in 2020 is above report finance Government 2019 still there is a number of problem main which faced namely 1) the local Government of East Java does not yet have a procedure standard for reporting receipts of direct grants accepted by OPD; 2) Follow-up of the Education Office on the problem of Funds The 2018 BOS is not yet optimal so it's still happening problem repeated in Year 2019; 3) Policy for providing incentives for local tax collection not yet fully guide PP Number 69 Year 2010 about System Method Giving and Utilization Incentive Collection Tax Area and Retribution Area; 4) Planning program/activity TA 2019 not yet fully in tune with local government Plan Work (LGPW) in skeleton fulfil achievement target stability Street province TA 2019; 5) Activities preparation procurement not yet fully done in accordance with target stability Street; 6) Physical implementation of activities has not been fully carried out in accordance with plan procurement.

Whereas strategy main in cope problems and issue strategy (including effort synergy with Government Regency/ City) is as follows: 1). Compile policy management income grant direct which accepted by Local Government organization (LGO), good grant money and goods and service so that could recorded by adequate in Report Finance; 2) Develop standard procedures that can guarantee reporting School operational assistance funds (SOSF) are carried out on time and state the description clear duties and responsibilities of the school, branch service and management SOSF as well as procedure reconciliation which orderly; 3) Reviewing the Governor's Regulation regarding the granting of and utilization of local tax collection incentives and retribution area so that refers to PP Number 69 Year 2010 about System Method Giving and Utilization Incentives for Collection of Regional Taxes and Levies, specifically about big incentive which set most tall for province in each type tax and retribution; 4) Arrange target and target in document planning device area in accordance with Minister of Home Affairs Regulation Number 86 Year 2017 5) Paying attention priority handling in accordance condition pavement in compiling a list of work packages and document process the; 6) Paying attention fulfillment condition technical Street in the implementation of the maintenance/reconstruction program Street

With the achievement, this Government Province Java East hope can make information which there is in the local government work report (LGWR) this as base

consideration in every deciding so that from Student worksheets (SWS) which there is the moment this could rated performance Government Province Java East in Upgrade well-being public which sustainable.

Status Lgir (Local Government Implementation Report)

Local Government Implementation Report (LGIR) is a report on performance organizer affairs must and choice which is authority government area (Fontanella & others, 2018). LGIR based on the provisions of article 69 of Law Number 23 of 2014 about Government Area that Head Area must Compile LLPD as shape accountability to Government Center. LGIR has arranged made ingredients evaluation by the Central Government to assess how well governance is managed government in the area. Evaluation performance which done government center this aim for taking pictures performance maintenance government, good in level taking policy nor in level executor policy in carrying out Duty da.

The development status of LGIR Province Java East in the year 2018 and 2019 is very tall to the target which has specified in the plan. This achievement shows that the East Java government has been able to carry out the performance governance is very good and comprehensive in various aspects of government. 2018 Evaluation of Regional Government Implementation (ERGI) against LGIR In 2017 based on the Minister of Home Affairs Decree No. 118-8840 the Year 2018 Province Java East get a score of 3.3021 with a status performance Very high. Furthermore, for the 2018 LGIR which is Evaluation of Regional Government Implementation (ERGI) was carried out in 2019, East Java Province get a score of 3,4144 with the status performance Very Tall. For LGIR in 2019 and 2020, the target for LGIR status is Very High, the results cannot be informed yet because the results of the implementation of the 2020 Evaluation of Regional Government Implementation (ERGI) against the 2019 LGIR are still in the process discussion by a national team of Evaluation Regional Government Implementation (ERGI). So also, for status LGIR Year 2020 not yet could inform because still in stages composing LGIR which were results his rating new could is known on the Year 2022 future.

Index Integrity

The Corruption Eradication Commission of the Republic of Indonesia (Commission of corruption Eradication of Indonesian) Does Assessment Survey Integrity (ASI) as the wrong effort prevention which done for push awareness of corruption risk (Sociawan & Indonesia, 2019). This survey was conducted by mapping the risks of corruption such as bribery/gratuities in service, inflated budget, nepotism, and bribery in employee recruitment, buying and selling positions until manipulation in the procurement of goods and services. This assessment is also intended to see the effectiveness of socialization about corruption, whistleblower system, and efforts anti-corruption other. Survey

Evaluation Integrity evaluates management budget, case bribe in the institution, treatment of reporter act criminal corruption and managing HR in institution the.

Correspondents in this survey include employees (internal), users services or stakeholders (external), experts in the field of corruption, and also see the results of State Administrator Wealth Report (SAWR) compliance from the institution or report complaints public to the Commission of Corruption Eradication of Indonesian.

Index Integrity Government Province Java East is a new indicator in the implementation of the development of East Java and its achievements in 2019 amounted to 76.42 and in 2020 it decreased to a value of 76.1. Thing This is because in 2020 the implementation of the ASI (Assessment Survey Integrity) done online through WhatsApp or e-mail with no companion from the Central Bureau of Statistics (CBS) like the previous year due to the Covid-19 pandemic, so the implementation of ASI online worried question/questioner will bias, example Government Province Java East for respondent external/expert can be interpreted in vertical agencies in the Java province East. concerning the target of MTDP (medium-term development plan) Change year 2019 – 2024 for Index Integrity, The East Java Provincial Government is adjusted, namely in 2021 - 2022 by 76 and year 2023 SD 2024 as big as 77 with the assumption that pandemic Covid-19 still there is until with the year 2022.

However, when viewed from the realization, in 2019 and 2020 no reach target has been determined. In the year 2019, the target is 77 however the realization is 76.42 or reach 99.2%. Whereas in the year 2020 level his achievements experience drop that is only 98.8%, because from target 77 only realized 76.1. This shows less than optimal in meeting the predetermined plan targets. Besides that, determination target which is static in the years, 2019 and 2020 is not enough to fulfill the rule determination target performance which good. Because should every year target increase.

Value integrity both at the organizational and individual levels can be categorized as a fundamental problem because integrity alone originated from in self every individual. Approach eradication corruption through an effort to build integrity needs to be encouraged, because without repair integrity, no matter how well the system is implemented, collusion will continue to emerge. The presence of integrity in level individual, organization, and national is defense best for prevent happen corruption.

Development Of Anti-Corruption Behavior Index 2012-2021

ACBI (Anti-Corruption Behavior Index) measures the level of permissiveness public to behave in anti-corruption (Kartati, 2021). If seeing his development, ACBI tends to experience fluctuation from the year 2012 up to the year 2021. GPA in 2012 was 3.55 and increased in 2013 Becomes 3.63. After that, ACBI Keep going down until the year 2015 to 3.59. In 2017 ACBI again increased to 3.71.

Even though ACBI has decreased again in 2018 to 3.66, starting in 2019 ACBI continues to increase from 3.70 (the year 2017) to 3.84 (the year 2020), until 3.88 (the year 2021). So it can be concluded that although the ACBI fluctuates, in general, seen that ACBI shows a trend increase. Evaluation Index Democracy Indonesia. Aspect the background evaluation to process democracy which currently proceeds with due observance of several things, namely the general election Free and Fair, Role Regional Representative Council (RRC) in voice out aspirations public, Role Party Political in print cadre which competent, the Role of the Regional Government Bureaucracy and the Judiciary Independent.

Level his achievements Index Democracy Indonesia is measured based on the implementation and development of three aspects of democracy, namely civil liberties (Civil Liberty), human rights Political (Political Rights), and Institutions of Democracy (Institution of Democracy). Aim for measure by the quantitative level of democratic development. One aspect of IDI that is Institution Democracy year 2018 as big as 76.57. Next in the year, 2019 decrease Becomes 72.86, in the year final year 2020 return experience enhancement Becomes 80.55.

A decline in the Democracy Institution Aspect Index occurs because; The decline in local regulations which are initiatives Regional Representative Council (RRC); its increasing fraud in calculation voice; The decline in the neutrality of the election administration and the increasing policy office government area which declared guilty by the decision of the Administrative Court. Meanwhile, the increase in the Institutional Index Democracy among others because; Increased efforts to provide information on regional revenue and expenditure budget (RREB) by government Areas; increase recommendation RRC to the executive; increase allocation budget education and health; increase activity regeneration which done party participant elections; increase percentage woman administrator party political; no existence controversial judge's decision and no stop investigation which controversial by prosecutor or police. Target 2: it increases Satisfaction Public on Service Government.

East Java Province Community Satisfaction Index (CSI)

Community Satisfaction Index (CSI) is data and information about the level of satisfaction public obtained from results measurement by quantitative and qualitative on opinion public in getting service from apparatus organizer service public with compare Among hope and needs (Suandi, 2019). The wrong effort which should be done to repair service public the is to survey the satisfaction community to service users by measuring satisfaction with public user service. Thing the so Community Satisfaction Index (CSI) entered as a new indicator in the implementation of regional development in Java East.

The development of the community satisfaction index in East Java in the year 2018-2020 Keep going show enhancement, that is as big as 80 (The year of 2015); 81 (The year of 2016); 81.33 (the Year 2017); 83.24 (the Year of 2018); 83.32 (the Year of 2019) and 84.02 (the Year of 2020). This condition reflects

satisfaction with community services in Java East more good, efficient, and effective based on from needs of the public. With existence Regulation Minister Utilization apparatus Country Number 14 the Year 2017 about Guidelines Compilation of a Community Satisfaction Survey (CSS), so that it can push effort enhancement quality service public by sustainable. 9 (nine) elements which there is in the Community Satisfaction Survey (CSS) as mentioned in Regulation of the Minister for Empowerment of State Apparatus and Bureaucratic Reform Number 14 the Year 2017, are: 1) Requirements 2) System, mechanism, and procedure 3) Time settlement 4) Cost/tariff 5) Product specification type service 6) Competency of implementer 7) Behavior implementer 8) Handling complaint, suggestion and input 9) Means and infrastructure

A service is considered satisfactory if the service could fulfill a need and hope user service (Agustina, 2019). Satisfaction public could refer to success or whether or not the implementation of the program carried out by an institution services public. In the year 2018, Index Satisfaction Public Government Province Java East is at in number 83.24 and experience an increase of 0.08 in 2019, which was at 83.32, and also increased again by 0.7 in 2020 which is at 84.02. This figure is in 2018 and 2019 was above CSI (community satisfaction index) DKI Jakarta and Central Java, while in year 0 is at in lower both of them.

When viewed from the realization, CSI (community satisfaction index) in 2019 is not achieve the target that has been set but in 2020 it has been reaching the target. In the year 2019, the target was 83.5 however the realization was 83.32 or reached 99.7%. Meanwhile, in 2020 the level of achievement has increased by 100%, because of the target of 84 realized by 100%. The thing this shows is optimization in fulfilling the target plan which has been determined beginning in the year 2020. About the level of satisfaction public obtained from results measurement by quantitative and qualitative opinion public in getting service from apparatus organizer service public with compare Among hope and her needs. Community Satisfaction Survey (CSS) aims to know the level of performance of units service by periodically as ingredients to establish policies to improve the quality of service public next.

The achievement of the Regional Representative Council (RRC) Community Satisfaction Index (CSI) towards Regional Representative Council (RRC) Secretariat services for the last six years (2018- 2020) continues to show improvement, namely 80.69. respectively (2018); 80.79 (2019) and 81.05 (2020). This describes the better and more effective services provided by Secretariat Regional Representative Council (RRC) to the public.

Average Smes to Service Communication

Base implemented survey satisfaction public to service communication is as trust Constitution Republic Indonesia Number 25 the Year 2009 about Service Public, and implementation to Regulation Minister Empowerment of State Apparatus and Bureaucratic Reform Number 14 the Year 2017 about Guidelines

Compilation Survey Satisfaction Public Service Provider Units, and changes affairs authority as which set in Constitution Number 23 the Year 2014 about Government Area.

Element evaluation Community Satisfaction Survey (Regulation Minister Utilization State Apparatus and Bureaucratic Reform Number 14 of 2017 on Guidelines for Compilation of Unit Community Satisfaction Survey Organizer Service Public Among other: Condition Service; System, Mechanism, and Procedure Service; Time Service Completion; Service Fees/Tariffs; Product Specification Type Service; Competence Executor; Behavior Executor; Handling Complaint, Suggestion and Input; as well as Means and Infrastructure. Each of these elements was surveyed at 11 technical implementation units (TIU) Management of Transportation Infrastructure (MTI) Traffic and road transport (TRT) in East Java and also Terminal Type B which became the authority of each TIU MTI TRT the. Determination of some samples for analysis of Community Satisfaction Survey (CSS), using the reference to the Regulation of the Minister of Apparatus Empowerment Country and Reform Bureaucracy Number 14 the Year 2017.

In 2019 there was a decrease in the average CSI (community satisfaction index) to service nexus, that is from number 83.60 in the year 2018 to 79.77 in 2019. The decline in the value of CSI (community satisfaction index) was due to some Things, of their competition on distance close with private vehicle service (R2), and online transportation services which influential on income drivers so that impact on drop quality service as it's going down awareness to safety from the driver, vehicles that do not meet the aspects of comfort, safety and accuracy time.

Index Professionality Sca (State Civil Apparatus)

Professionality in bureaucracy is something Thing which is non-negotiable (Mustofa, 2017). Because with professionals, bureaucracy could create a performance which effective and efficient going to service government which the more quality. By Regulation Head of the State Civil Service Agency of the Republic of Indonesia Number 8 the Year 2019 about Guidelines System Method and Implementation Measurement Index Professionality Apparatus Civil Country,

Index Professionality SCA (State Civil Apparatus) which moment this used by The State Civil Service Agency as a coach and organizer management staffing is with criteria measurement level professionality SCA (State Civil Apparatus) be measured through dimensions qualification, competence, performance, and discipline. Indicator professionality SCA (state civil apparatus) is an (individual) employee will the more professional if the higher the competence, the better the performance, the qualifications his education the more increase and discipline employee which tall. Compilation index professionality SCA (state civil apparatus) is something Thing which very important for knowing the potency of every SCA (state civil apparatus) in plan development HR is good.

Index Professionality (IP) SCA (state civil apparatus) in Java East for three years final volatile, that is each 88.05 (2018); 82.00 (2019); and 85.00 (2020).

Calculation Index Professionalism SCA (state civil apparatus) year 2018 implemented for Position Executor and start in 2019 the IP SCA (state civil apparatus) measurement was carried out starting from the Structural Official (High Position, Administrator and Supervisor). The Position of SCA (state civil apparatus) Implementing in the Java Provincial Government Environment East, the realization was 82 or only reached 92.1%. Whereas in 2020 the level of achievement has increased by 94.4%, because of the target of 90 only 85 were realized. This shows to be less than optimal in fulfilling the target plan which has been determined to begin.

Predicate Innovation Area

Innovation Area which mandated through Regulation Government Republic Indonesia Number 38 the Year of 2017 about Innovation Area is all shape update in maintenance Government Area which aim for Upgrade performance Government Area in skeleton advance area and Upgrade independence and well-being his society. Innovation area covers innovation of local government governance; public service innovation; and/or innovation areas other by field affairs government under regional authority. Innovation assessment region is carried out through the Innovation Index measurement mechanism Area from some indicator index innovation area.

From the results index innovation area this next done ranking/grouping into several categories, namely very innovative, innovative, and not enough innovative. Predicate Innovation Area this which next will Becomes indicator new Government Province Java East in maintenance Government Area. From the results measurement index innovation area, in the years 2018, 2019, and 2020, Province Java East got the predicate Very Innovative. The thing this show is the success of Government Java East in carrying out maintenance of government area in ways innovative.

In skeleton support achievement predicate innovation area "highly innovative, Regional Apparatus is encouraged and motivated" to be creative, to make an innovation that can improve independence area and well-being public. Innovation Device Area which will set Becomes innovation area must meet several specified criteria, including innovation that is an update on part or whole something programs/activities; an innovation which gives benefit for the area and/or public; an innovation which no burden and limit society that is not under the provision legislation; an innovation which is affairs government which Becomes authority area; as well as innovation the could in replication.

Target 3: Increasing Regional Fiscal Independence Percentage of income original area (IOA) to Total Income in East Java Income Original Area (IOA) is all reception area originating from the original economic source of the measured area from tax, retribution area, results in management riches area which separated, and income original area (IOA) other which legitimate. Whereas total income includes income original area (IOA), Balancing Fund, and other income which legitimate.

Tax and retribution area is component biggest in donating formed income original area (IOA) on some area because tax and retribution very related with sector industry which gives mark plus for a strong economy.

In the finance authority area, the income original area (IOA) ideal Becomes a source of regional income. Other sources of income can be character volatile and tend outside control authority areas. Authority-owned are expected could increase income original area (IOA), but still pay attention to economic aspects, efficiency, and neutrality. Percentage income original area (IOA) To Total Income is wrong one instrument used for evaluating success Area in collect Income Original Area (IOA). In the structure Budget Income and Shopping Area Regional Revenue and Expenditure Budget (RREB), income original area (IOA) is one component of Regional Revenue, where the collection is controlled directly by Government Regions based on the delegation of authority regulated in regulation legislation.

In the year 2020 total Income Area which could be collected from Government Province Java East is as big as 31 trillion 630 Billion 838 Million 320 Thousand 770 Rupiah *), consisting of income original area (IOA) of 17 Trillion 951 Billion 235 Million 57 Thousand 953 Rupiah *) and a Balancing Fund of IDR 13 Trillion 575 Billion 369 Million 898 Thousand 763 Rupiah *). If compared the ratio, so reception income original area (IOA) reaches 56.75 percent of total Income Regions, still meeting the targets of regional performance indicators. However, the percentage income original area (IOA) to Total Income Keep going experience decreased over the last three years, from 58.04% in 2018 Becomes 57.77% in the year 2019 and 56.75% in the year 2020. Collection income original area (IOA) in the Year 2020 if compared with the years previously enough constrained on moment time pandemic Covid-19.

Percentage of income original area (IOA) to East Java Province Income in 2019 and 2020 to achieve the predetermined targets. In 2019, the target was 56, and the realization was 57.77, or reached 103.2%. While in 2020 the level of achievement experienced a decrease of 100.4% because from the target of 56.5 it was only realized at 56.75. The thing this shows is an optimization in fulfilling the target plan which has a determined beginning.

Restrictions movement of goods and man very affect the movement of the economic sector and purchasing power of the public on goods subject to Regional Tax. Based on conditions and to maintain regional fiscal capacity, focus Government Province Java East is guard level obedience must tax area, with giving some package Regional Tax incentives/relieves include exemption from fines, reduction of part of tax principal and exemption of tax principal. These efforts are quite effective in maintaining the level of acceptance Tax Area which gives contribution until 80.27 percent to income original area (IOA) Java East.

Percentage Ascension Tax Area, Regional Retribution, Etc Pad Which Legitimate

Tax Area, Retribution Area, and other income original areas (IOA) which

legitimate is a component in reception Income Original Region (Hafandi & Romandhon, 2020). Until the end of December 2019, revenue performance Income Original Area which is managed by Body Income Area Province Java East still is at on target set.

The target for the percentage increase in regional taxes, levies regions, and others. Legitimate income original area (IOA) is set in 2020 of -22.51 percent, the negative growth factor is because no it's optimal reception sector Tax Area which caused by some Thing as following: 1) Changes in State Financial Policy for handling the Covid-19 pandemic and to deal with the threat which endangers economy national as well as financial system stability. One of the policy points emphasized by the Government for push sector economy is the provision of stimulus and concessions taxation to entrepreneurs/ community, which is then followed up by the Regional Government by providing incentive Tax Area; 2) Large-Scale Social Restrictions (LSCR) in April until May 2020 as well as activity/travel restrictions During time holiday long impact on activity economy public, so that expenditure public tend to lead on fulfillment need the base and reduce consumption goods hit Tax Area Province; 3) Its limited effort bill During time pandemics, that is delivery administration taxation and activity enforcement law in the place (operation together) which the majority are face-to-face activities and potentially cause a crowd.

The implications of the limitations as mentioned above are down reception some sector Tax Areas as the following: 1) Motorized Vehicle Tax (MVT), decreased by 4.71 percent if compared with the realization year 2019 which caused by: 2) Lost part tree tax because policy incentives/reductions tree MVT During period June – August 2020; 3) The provision of tax incentives is not sufficient to maintain the level of obedience must tax. After all, which carry out re-registration during 2020 is only 84.34 percent; 4) Transfer of Names for Motorized Vehicles (TNMV), decreased by 28.60 percent from the realization year 2019, caused by reduced demand/consumption of new vehicles is good at the national and regional level.

Object growth vehicle new registered in Java East recorded only 646,835 units, 39.9 percent lower or down as many as 427,447 units when compared to the year 2019. This has a significant impact on revenue sector TNMV because the majority his acceptance originated from TNMV submission first; 5) Tax Ingredients Burn Vehicle Motorized (TNMV), down 12.10 percent of the realization in 2019, due to reduction in distribution volume up to 10.07 percent or as big as 815 thousand kiloliter, consequence restrictions activity movement goods nor man on moment large-scale social restrictions (LSSR) nor restrictions other on moment enter holiday long.

Factor influential other changes the selling price of some types of fuel (Perta Series and Non-Solar) Subsidy) which more low 4.44 if compared with the year 2019; 6) Tax Water Surface (TWS), grow 2.28 percent from the realization year 2019, which wrong the only one caused because payment accounts receivable Tax Water Surface by operator Oil and Gas in Province Java East; 7) Tax Cigarette,

grow 35,70 percent when compared with the realization year 2019, wrong the only one because quantity piece Cigarette for JKN Year 2020 no as big as the year 2019.

Regional Financial Independence Ratio

Ratio independence finance area shows the ability of local governments to finance their own activities government, development, and service to the community. The ratio of regional financial independence is indicated by Income Regional Original Revenue (IOA) compared to Transfer Revenue consists of balancing funds, other central government transfers, and help finance. Ratio independence aims to describe the dependency area to source funds externally and describe the level of participation public in the development area. The more tall ratio of independent regional finance means the level of regional dependence on helping the government center the lower as well as show the higher the public participation in paying taxes and retribution area which is composed of income original area (IOA).

Ratio independence finance area Government Province East Java in 2019 was 137.89 percent, experiencing a decrease compared to 2018 of 138.50 percent. This matters because fund allocation general and fund allocation special increased so that the balance fund experienced a significant increase significantly. This condition continued to decline until 2020 to 132.23 percent. In 2020 there is a declining income original area (IOA) compared to transfer income compared to 2019, meaning the decrease in income original area (IOA) was much greater than the transfer income. The thing this caused by impact pandemic Covid-19 which influential on income public so that income tax and retribution area decrease.

The Increasing Utilization of Information Communication Technology in Electronic-Based Government Systems

Efforts to realize an open government, not only require a change in character, mentality, or mindset in circles of bureaucracy government and body public but also need reform system and pattern work (Handoko et al., 2018). Reform bureaucracy this could realize wrong the only one with apply System Government based on electronic, which next abbreviated SPBE, in Central Agencies and Local Governments are aimed at realizing process work which efficient, effective, transparent, and accountable as well as Upgrade quality service public.

Index SPBE (System Government based on Electronic) is a new indicator in the implementation of the development of East Java, its achievements increase every year in 2018 was 2.92 and in 2020 it increased to 3,4. Enhancement in the year 2020 this because on service management planning and finance already utilize application which integrated by National, however thus achievements from side policy still should be upgraded with compile policy which supports need integration system service with other application systems. So that the SPBE implementation

can run To achieve its objectives, it is necessary to evaluate periodically for know so far where progress from the implementation of SPBE in every agency Center and Government Area.

Percentage of Electronic-Based Government System Index East Java Province in 2019 and 2020 reached the target which has determined. In the year 2019 the target 3 the realization of 3.2 or reach 103.3 %. Whereas in the year 2020 level its achievement has increased by 106.25%, because of the target 3.2, which is realized at 106.25%, shows the optimization in the fulfill target plan which has determined beginning.

Percentage Of Recommendations Results Of Coordination Of Governance And Development That Are Followed Up

Recommendation Results of Implementation Coordination Government and Development that are followed up are Results Activity Coordination construction, supervision, supervision, monitoring and evaluation maintenance government, development and Duty help as well as optimization development potency Government Area County/City which in the form of Recommendation follow up by regional coordinating agency , Device Area Province

In the year 2018 percentage recommendation follow-up reached 95 percent and in 2019 it was 98.26 percent the year 2020 Becomes 100.27 percent. Enhancement indicates that the coordination carried out has been focused and directed and synergizes with district/city program activities.

Results Of Evaluation of Government Sector Development Implementation

Indicator Performance Main from objective field government is governance government which good through reform bureaucracy with indicator performance that is Index Reform Bureaucracy (BRI) in the year 2020 no reach target from which originally planned at 76.02 but the realization was 73.83. Besides, that's also the realization growth in 2019/2020 is stagnant which is the same in number 73.83. Based on results evaluation performance implementation development area on field reform bureaucracy is not optimal. This is because 3 of the 4 targets have not been optimal, that is goals: governance government which accountability, community satisfaction with government services, and fiscal independence. While the optimal is the use of ICT (Technology, Information, and Communication).

Furthermore, for target 1 good governance, accountability, 2 performance indicators are not optimal, namely: GAPAS (government agencies performance accountability system) scores and the Integrity Index, while the BPK opinion scores and Mark GAPAS (government agencies performance accountability system) are already good. On target which to 2 that is satisfaction community towards government services, then the performance indicators SMEs (Index Satisfaction Public) and IPAP (Index Development SCA (state civil apparatus) which

Professional) not yet optimal. On target which to 3 independence fiscals with indicator performance percentage income original area (IOA) to total income is also not optimal. Next on target to 4 utilization ICT with indicator SPBE (System Government based on electronic) already optimal. As for explanation about Thing the on as written in the table under this.

Table 1. Status Performance Target Aspect Reform Bureaucracy
Government Province Java East

No	Performance	Indicator Performance		Status	
Ī	System manage government which accountable	Mark GAPAS (government age	syNot yet	Optimal	
		Mark Opinion CPC		Optimal	
		Status LGIR		Optimal	
		Index Integrity		Not yet	Optimal
II	Satisfaction public to service government	Community Index	Satisfaction	Not yet	Optimal
		Professional Index SCA (state civil apparatus)		Not yet	Optimal
Ш	independence Fiscal	Percentage to Income	income original area (IOA) Total	Not yet	Optimal
ĪV	Utilization ICT	Index SPBE		Optimal	

Source: Processed by Researchers 2022

The first target performance indicator is the realization of the system account for the performance of government agencies GAPAS (government agencies performance accountability system) has not been realized wherein 2019 and 2020 did not reach the target that had been set determined. In 2019 the target is 85.7 but the realization is 81.71 or only reached 95%. While in 2020 the level of its achievement decreased by only 91.5%, because of 90.01 targets only realized 82.38. The thing this show is less than optimal in fulfilling the target plan which has been determined to begin.

Next for index integrity in the year 2018, East Java Province is still under Central Java Province, and year 2019 still under Province Borneo North. If seen from the realization, in 2019 and 2020 it did not reach the target which has determined. In the year 2019, the target was 77 however realization was 76.42 or reached 99.2%. Meanwhile, at the 2020 level his achievements experience a drop that is only 98.8%, because of the target of 77, only 76.1 was realized. It shows less than optimal in fulfilling the target plan which has been determined to begin.

Furthermore, target 2, namely increasing satisfaction public on service

government be measured with indicator performance target: Index Satisfaction Public (SME) and Index SCA (state civil apparatus) professionalism. These two indicators show good performance not optimal. CSI (community satisfaction index) in 2019 did not reach the target that had been set determined however in the year 2020 has reached the target. In the year 2019, the target is 83.5 however the realization is 83.32 or reach 99.7%. Whereas in the year 2020 level his achievements experienced an increase of 100% because the 84 targets were realized 100%. This shows the optimization in meeting the target plans that have been redefined in 2020. Meanwhile, Index Professionality SCA (state civil apparatus) in the year 2019 and 2020 no achieve the predetermined target. In 2019 the target was 89 but the realization was 82 or only reached 92.1%. Whereas in 2020 the level of achievement has increased by 94.4%, because of the target of 90 only 85 were realized. This shows to be less than optimal in fulfilling the target plan which has been determined to begin.

Target 3 which is to increase independence fiscal regions with performance indicators targeting the percentage of income original area (IOA) to total revenue continues to decline for three years final. In 2018 the level of financial independence was 58.04%, then down Becomes 57.77% in the year 2019 and 56.75% in the year 2020. This is also affected by the current Covid-19 pandemic condition.

On target to 4 is to increase utilization of communication information technology with target performance indicators Index System Government based on Electronic (SPBE). Index SPBE (System Government based on electronic) is a new indicator in the implementation of Java regional development East, his achievements increase every the year on the year 2018 by 2.92, in 2019 by 3.1, and in 2020 increased Becomes 3,4. The thing this means is enough optimal in management SPBE.

Conclusion

Based on the data findings in this study, it can be concluded that; 1) East Java Province's Human Education Index (HDI) continues to experience ascension, however permanent still under HDI national. The Education Index did not reach the target, however, continues to experience positive growth in the 2018/2019 period and 2019/2020; 2) the health index reached the target, however on period growth 2019/2020 experience growth negative.

Ability Power Buy that is given per capita income and per capita expenditure the more increase although both of them still under national. Because that could conclude that HDI Province Java East is still under HDI national because the Education index is not yet optimal in reaching the target, even should upgrade again the target for jack-up mark HDI Province Java East. Index Health also experience growth negative in the period 2019/2020, even though the target was already achieved. Therefore, the target needs to be revised by increasing it again because the target which there is now although achieved however growth his

performance negatively.

The results evaluation recommends that the local government of East Java must improve for the bureaucratic reform performance targets, so that could jack up the index HDI Java East could is at on HDI national. The thing this could achieve only with multiply target performance which there is the. If not, East Java HDI will continue to exist under average national.

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