

OVERVIEW OF THE STRUCTURE OF PLANNING DOCUMENTS AS AN INSTRUMENT FOR MEASURING LOCAL GOVERNMENT PERFORMANCE AND RISK MANAGEMENT

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ABSTRACT

The regional government has a noble task in providing direct services felt by the community related to basic needs such as civil registration services for primary and secondary education, health, and so on by considering the synchronization of policies at the central and provincial government levels. In ensuring the effectiveness of the implementation of these tasks, the regional government must adopt a performance management and risk management approach as formulated in the applicable laws and regulations in improving the quality of strategic management in accordance with the principles of good governance. Based on this, by paying attention to the applicable laws and regulations and considering the span of control of the regional government organization, it is very necessary to identify detailed activities and/or final products documented in the annual planning document, especially at the Regional Apparatus Organization (OPD) level, detailed activities and/or final products describe in detail the Sub-Activities and Sub-Activity Indicators, this identification and documentation can improve the quality of the OPD annual planning document as a living document, because it is not only used as a basis for measuring performance, but also as input in identifying and analyzing risks at the operational level in achieving performance targets at the Sub-Activity level, and can be used as input in ensuring the preparation of the Performance Agreement in a cascading manner from the strategic level to the operational level. This research methodology uses a descriptive qualitative approach with a focus on the Statute Approach and Conceptual Approach.

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1. Introduction

The Regency/City Regional Government which has strategic duties and functions, not only focuses on providing direct services felt by the community related to basic needs such as civil registration services, primary and secondary education, health, licensing, and so on, but also acts as an extension of the central government by carrying out assignments that require harmonization with the central government in achieving national development targets in accordance with Law Number 23 of 2014 concerning Regional Government. This will greatly affect the determination of the vision, mission, and programs that will be

implemented both directly and indirectly, so that regional development can be in line with the achievement of national performance. The implementation of regional government certainly has a very high level of complexity accompanied by high demands from the community in obtaining services, so that the Regional Government must cascade *tasks* and functions to the Regional Apparatus Organization to facilitate the regional government business process.

To support the implementation of good governance, a management approach is required that is capable of achieving the vision and mission. Optimal local government effectively, efficiently, and accountably. The management approach in formulating strategic policies begins with the planning process, in line with this, the Government of the Republic of Indonesia has adopted a management approach related to planning and finance through Law Number 17 of 2003 concerning State Finance and Law Number 25 of 2004 concerning the National Planning and Development System. Both laws state the importance of the five-year medium-term planning process along with its expenditure framework and annual planning.

The performance management approach through Presidential Regulation Number 29 of 2014 concerning the Government Agency Performance Accountability System, in the Presidential Regulation it is stated that the Government Agency Performance Accountability System, hereinafter abbreviated as SAKIP, is a series of systematic activities, tools, and procedures designed for the purpose of determining and measuring, collecting data, classifying, summarizing, and reporting performance in government agencies, in the context of accountability and improving the performance of government agencies.

Furthermore, in order to ensure the effectiveness of achieving the objectives of government agencies, it is necessary to pay attention to the control system as stated in Government Regulation Number 60 of 2008 concerning the Government Internal Control System. The Government Internal Control System, hereinafter abbreviated as SPIP, is an Internal Control System that is implemented comprehensively in the central government and regional governments. SPIP consists of elements of the control environment, risk assessment, control activities, information and communication, and internal control monitoring. Risk assessment is a risk management process that is carried out by carrying out risk identification and risk analysis. PP 60 of 2008 places risk assessment in an integrated stage in the government internal control system.

The implementation of strategic government management is currently driven by using two management approaches, namely Performance Management and Risk Management to achieve organizational goals. These two management approaches complement each other. Good performance management requires a deep understanding of the risks faced by the organization. Conversely, effective risk management can improve organizational performance by reducing the possibility of failure in achieving goals. Bourne and Neely (2003) show that organizations that implement a combined system of performance management and risk management can achieve better results than those that do not.

Performance management is a method used by organizations to ensure that the organization's strategic goals and objectives are achieved. Performance management involves measuring, assessing, and managing the performance of individuals, teams, and the entire organization. In the context of planning, there needs to be a clear framework for measuring and evaluating performance against established plans.

Performance according to Presidential Decree 29 of 2014 concerning the Government Agency Performance Accountability System is the output/result of activities/programs that

have been or will be achieved related to the use of the budget with measurable quantity and quality. Meanwhile, Performance Accountability is the manifestation of the obligation of government agencies to be responsible for the success or failure of the implementation of Programs and Activities that have been mandated by stakeholders in order to achieve the organization's mission in a measurable manner with Performance targets/targets that have been set through government agency performance reports that are compiled periodically. Determination of the Vision and Mission of the Regional Government is the same as determining the general goals of the organization.

The targets set by the organization must be supported by the Individual Performance of the organization. Nurindah Dwi Antika Sukiyah, 2021 stated that performance is the result of work in terms of quality and quantity achieved by an employee in carrying out his duties according to his responsibilities. Indicators in individual employee performance (Sugiono, 2001), namely: Work quality is measured by employee perceptions of the quality of work produced and the perfection of the task. Quantity is the amount produced which is expressed in terms of the number of units, the number of activity cycles completed. Timeliness is the level of activity completed at the beginning of the specified time, seen from the perspective of coordination with output results and maximizing the time available for other activities. Effectiveness is the level of use of organizational resources (labor, money, technology, raw materials) which is maximized with the intention of increasing the results of each unit in the use of resources. Faurani S. Singagerda et al (2022) stated that *Supply Chain Management* will not be successfully implemented if it is not associated with performance measurement. *Performance measurement* is very important for the success of supply chain management. Ineffective performance measurement will never reveal what adjustments are needed in the supply chain. Based on this opinion, it can be understood that performance management is closely related to HR, organization, and the tasks and responsibilities that accompany it in achieving organizational goals. For this reason, clear measurements are needed in determining the responsibilities of each individual and their unit as a basis for assessing the success of the organization as a whole.

Goal setting George T. Doran, 1981 in an entitled " *There's a SMART Way to Write Management's Goals and Objectives*" in *Management Review* magazine November 1981 stated "goal setting and development of each action plan are the most crucial steps in the management process of a company". Goal setting and development of each action plan are the most important steps in the management process of an organization. SMART in the article consists of : *Specific* : clear target area, *Measurable* : can be measured with a minimum of progress indicators, *Assignable* : subjects who work, *Realistic* states what results can be achieved realistically, *Time-related* : has a completion period. SMART is still very relevant for use today, adjusted to the conditions of world development and the needs of an organization. Lawrence W. Levine (2023) introduced the SMARTER concept and Graham Kenny (2005) developed it into SMARTE. Robert S. Kaplan and David P. Norton (1996) introduced the *Balanced Scorecard* (BSC) performance management approach which often links the SMART concept as the basis for setting Goals and *Key Performance Indicators* (KPIs). BSC describes the organization's business processes using four perspectives and is described in the form of a *Strategy Map*, namely the *Financial Perspective* , *Customer* , *Internal Process* , and *Learning & Growth* . The four perspectives have weight and are interconnected through the *Strategy Map* and *Key Performance Indicators* (KPIs) to describe targets that are tiered to the operational level in the form of performance targets. *Balanced Scorecard* is a strategic management system that translates the organization's vision and strategy into operational targets and measurements (Winda Rika Lestari , 2010) .

Based on this , performance management is very important as part of the process of formulating strategic organizational policies. Performance management must have clear measurements to be used in measuring performance in achieving organizational goals. SMART is still very adequate in determining indicators and targets for local government performance such as Vision, mission, targets, programs, activities, to outputs produced as part of the performance management process carried out.

Risk management is the process of identifying, evaluating, and responding to risks associated with an organization's activities or decisions. The goal is to reduce unwanted or unexpected risks and maximize profitable opportunities. ISO 31000 states that, "*Risk management is the process of identifying, assessing, and controlling threats to an organization's capital and earnings* ." Risk management involves understanding the risks faced, developing strategies to manage them, and implementing measures to mitigate their negative impacts. Implementing good risk management within an organization can reduce losses, increase the success of projects or initiatives, and create a more stable and reliable environment for stakeholders. Hillson and Murray-Webster (2007) emphasize, "*A proactive approach to managing risk can contribute significantly to the efficiency and success of project outcomes* ." Implementation of risk management in foreign exchange bank policy making, Winda Rika Lestari, et al. (2023), stated that foreign exchange bank risk is a decision to grant credit, issue credit cards, foreign exchange, collection, and various other forms of financial decisions, which cause losses to the bank and the greatest loss is from the financial side. This risk cannot be eliminated or avoided, but with the company's policy, the risk can be managed properly so that it can minimize the risk.

The development of risk management began in the mid-1980s when an organization was formed that paid attention to the need for control standards in companies, the organization is *the Committee of Sponsoring Organizations of the Treadway Commission (COSO)*, a framework of COSO's work that has been widely adopted by various organizations around the world as an effective internal control and risk management standard. It has become an important reference for many companies in an effort to improve corporate governance and manage risk better. The implementation of Risk Management in Government Agencies has been implemented based on Government Regulation No. 60 of 2008 concerning the Government Internal Control System (SPIP) with a primary focus on the implementation of the Internal Control System in government agencies and emphasizing the importance of risk management as part of internal control. SPIP consists of elements of the control environment, risk assessment, control activities, information and communication, and internal control monitoring, to reduce the effects of shocks from obstacles that occur at the implementation stage. DS Priyarsono (2022) several strategic points to accelerate implementation as follows: *top-down approach* , leadership and commitment, regulation, HR development, standardization, risk culture development, maturity measurement, and continuous improvement.

The implementation of risk management in the public sector has not been running effectively, this was conveyed by Lara Mitra et al (2023) public/government institutions often implement defensive and reactive risk management, which rarely takes into account broader strategic risks that can affect their goals and cause major disruptions. In addition, they tend to view risk exclusively as a bad thing, so they lose the potential to take risks that have actually been predicted. Although it is understandable that government institutions have very strict regulations in carrying out their duties, risk identification and analysis accompanied by monitoring aims to anticipate possible risks in order to achieve strategic performance targets.

The formulation of operational goals and targets to activity details can also be seen from the perspective of the *Activity Based Costing* (ABC) method which has been widely applied by companies in the world. *The Activity Based Costing (ABC)* method is a very accurate method of calculating production costs because it traces costs based on activities, while conventional methods only charge products for their production costs. *Activity Based Costing* will be very necessary for companies that have different types of production. Although ABC is effectively used by companies/private companies, the concept is very good to be applied to government agencies, Sudarman Ifolala Sarumaha (2023) explains in detail from various opinions of experts about the need for the ABC method to be applied to government agencies even though they have different characteristics from companies that aim to seek profit, while in government agencies the cost approach in providing optimal service to the community.

Referring to the various understandings of the implementation of performance management and strategic management as described above, ideally the planning document prepared must provide detailed and comprehensive information so that the management approach taken can be implemented effectively. At the level of Regional Government performance planning, the Ministry of Home Affairs as an agency that provides guidance on Regional Government performance also issues laws and regulations that emphasize the structure of planning documents. Regulation of the Minister of Home Affairs of the Republic of Indonesia Number 90 of 2019 concerning Classification, Codification, and Nomenclature of Regional Development and Financial Planning, and Decree of the Minister of Home Affairs Number 900.1.15.5-1317 of 2023 concerning Amendments to Decree of the Minister of Home Affairs Number 050-5889 Concerning the Results of Verification, Validation, and Inventory of Updating Classification, Codification, and Planning Nomenclature. The structure of the regional government planning document based on the laws and regulations is affairs/elements, fields of affairs/affairs, Programs, Activities, Sub-Activities up to Sub-Activity Indicators, without explaining the position of output in the form of goods/services, whereas Permendagri 86 of 2017 defines Output as the final product in the form of goods or services from a series of processes on development resources so that results (*outcomes*) *can be realized* . Regulation of the Minister of Home Affairs of the Republic of *Indonesia* Number 90 of 2019 concerning Classification, Codification, and Nomenclature of Regional Development Planning and Finance states that Sub-Activities are a form of activity in the implementation of regional authority in accordance with the provisions of laws and regulations.

the planning document prepared by the Regional Government is slightly different from the structure of the K/L Renja data in Central Government Agencies as stipulated in the Regulation of the Minister of National Development Planning/Head of the National Development Planning Agency of the Republic of Indonesia Number 1 of 2021 concerning Procedures for Preparation, Review, and Amendments to the Work Plan of Ministries/Institutions, including Vision, Mission, Strategic Targets, Programs, Program Targets, Activities, Classification of Output Details, Output Details, and Components. Components are activities carried out in achieving Output Details. There is a difference in the structure of the planning document where in Central Government Agencies the Output to be achieved is clearly visible with the components/activities carried out in achieving the targeted output, while the Activity Structure of the Regional Government Planning Document is determined in Sub-Activities so that the targeted indicators are not in the form of final outputs, either goods/services. In addition, in the process of determining indicators at the Central Agency at each level, independent formulation is carried out in achieving targets using a performance management system prepared by each Ministry/Institution and

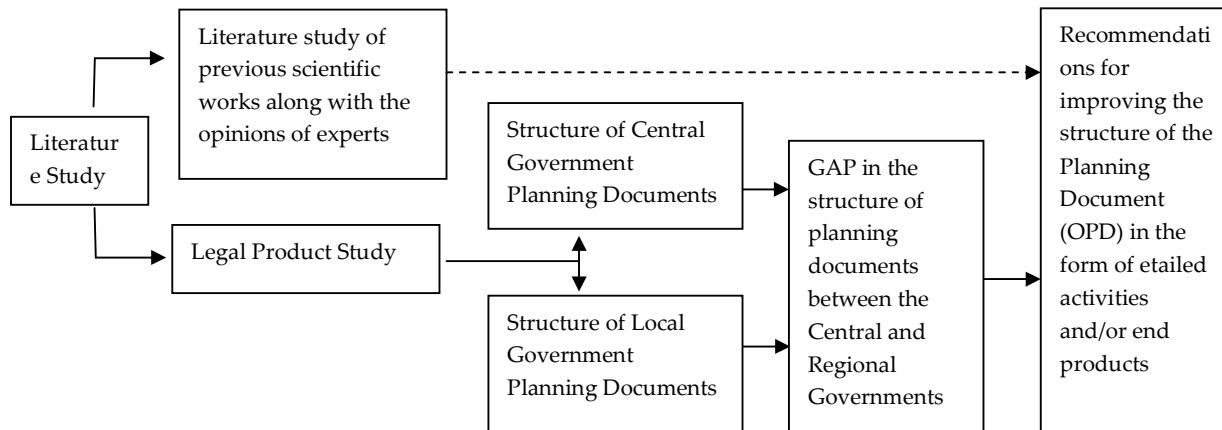
a joint assessment is carried out by the Ministry of National Development Planning and the Ministry of Finance in the form of a Trilateral Meeting, while achievement indicators at Regional Government Agencies are determined by the Ministry of Home Affairs.

Based on the explanation above, it can be seen that the preparation of planning documents carried out by local governments, especially at the level of the Regional Government Organization by referring to technical instructions, can lead to multiple interpretations of the objects that are the targets of performance with a lack of comprehensive performance information, so that it can lead to different perceptions of the performance targets that are prepared and difficulties in implementing a risk management approach related to risk identification and risk analysis to take strategic steps in overcoming obstacles to achieving the promised performance targets.

Previous research related to the process of preparing regional government planning has so far focused on the scientific analysis of the application of management concepts to obtain accurate data and regulations, as well as the relationship between central and regional planning documents. Ridwan Saifuddin, et al. (2022) showed that the process of preparing development planning documents carried out by regional apparatuses is still predominantly carried out in a *top-down manner*, and in substance not all of them meet the holistic, thematic, integrative, and spatial criteria. Regional apparatuses have also not implemented the development planning process synergistically, integrated between fields and supported by adequate data and information analysis. Improving the quality of development planning in regional apparatuses requires commitment from the leadership of regional apparatuses, in addition to the need to strengthen the development planning system (governance) which is more participatory and evidence-based. The preparation of development planning documents still tends to be oriented towards fulfilling administrative processes with a substance that is less sharp in describing problems and challenges factually, so that the resulting programs/activities are less innovative. Research or scientific works that examine the structure of planning documents in the Regional Government that can present and describe all information comprehensively according to the conditions of a particular region are very difficult to find. The study of the structure of planning documents can reduce or even eliminate obstacles related to monitoring and evaluation, as research by Amrin et al. (2023) shows that the quality of development planning at the Bappeda of Sumedang Regency can be improved by increasing the involvement of stakeholder elements and increasing the intensity of planning coordination between regional devices involved with Bappeda, but there are obstacles in the monitoring and evaluation process, especially in optimizing *data quality control*.

The scope of this research is not in the capacity of providing improvements to the applicable Laws and Regulations, but rather providing recommendations for improving the structure of the Regional Government Work Plan (OPD) to be effective and informative through synchronization of management approaches that have been applied by government agencies through laws and regulations, both national and specific for regional governments issued by the Ministry of Home Affairs, as well as several management concepts introduced by experts. The research conducted is focused on the structure of regional apparatus planning documents that can systematically provide valid and comprehensive information, so that it can be a tool for measuring performance and implementing risk management for Regional Governments. This research aims to identify and conduct empirical reviews of the details of activities and/or final products in the OPD Work Plan document in determining regional government strategic policies using the performance management and risk management approaches, through improving the quality of planning documents prepared by providing comprehensive performance information as a basis for performance

measurement, and providing a common interpretation related to performance measurement objects with all management approaches used. This study can also encourage further research on other management approaches to improve the efficiency of regional financial management at the budget planning and implementation stages, including research related to improving spending details in the form of cost structure standards at the activity level using *the Activity Based Costing approach* and *the spending review method* for spending used in the Regional Government. The following is the framework for this study:



2. Research methods

The analysis used in this study is a qualitative descriptive analysis to analyze the structure of the Regional Government planning document with a focus on the Regional Government Work Plan as a source of documents in the implementation of performance management and risk management. This study is relevant to using qualitative descriptive analysis with a focus on literature studies in explaining the findings from the literature systematically and comprehensively. The literature study used is using two approaches that provide two perspectives in various legal and public policy studies. First, the statutory approach (*Statute Approach*) in preparing planning in accordance with the principles of good governance according to laws and regulations related to planning, performance and organizational risk, both central and regional governments at the level of Laws up to the Decree of the Minister of Home Affairs, a comprehensive understanding is needed to avoid differences in interpretation . Second, the conceptual approach (*Conceptual Approach*) which is based on a literature study of expert opinions and previous research results related to performance management and risk management. The combination of these two approaches is often used to achieve broader goals in planning and implementing public policy. Both perspectives are relevant to be used as a follow-up to previous research by Ridwan Saifudin, et al. (2022) using a questionnaire and interview method with respondents consisting of planners in six regional apparatuses with one of the research results showing a weakness in the approach in the process of preparing regional apparatus planning documents, namely the process of preparing development planning documents carried out by regional apparatuses is still predominantly done top-down, and in substance not all of them meet the holistic, thematic, integrative, and spatial criteria. Regional apparatuses have also not implemented the development planning process synergistically, integrated between fields and supported by adequate data and information analysis.

3. Results and Discussion

Review of the planning documents of the Regional Government Organization (OPD) in the context of strategic management in Regional Government Agencies is very necessary

to determine the extent to which the planning documents prepared can contribute to the achievement of organizational goals. Kaplan and Norton (1992), "*Strategic management is an ongoing process that involves planning, monitoring, analyzing, and evaluating everything needed for an organization to achieve its goals and objectives* ." This opinion can be understood that Strategic management is an ongoing process that involves planning, monitoring, analyzing, and evaluating everything needed for an organization to achieve its goals and objectives. For this reason, an analysis of the structure of central government agency planning documents, regional government organizational planning documents, and the relationship between variables is needed. This is very necessary to see the formulation of detailed activities and/or final products in the OPD Work Plan document that can increase the effectiveness of the Regional Government Planning Document presented with comprehensive performance information.

3.1. Preparation of Central Government Agency Planning Documents

The laws and regulations in the field of preparation of Central Government Agency planning documents as referred to in the previous discussion, are further explained in Government Regulation of the Republic of Indonesia Number 6 of 2023 concerning Preparation of Work Plans and Budgets, Regulation of the Minister of National Development Planning/Head of the National Development Planning Agency of the Republic of Indonesia Number 1 of 2021 concerning Procedures for Preparation, Review, and Amendments to the Work Plans of Ministries/Institutions, Regulation of the Minister of Finance of the Republic of Indonesia Number 62 of 2023 concerning Budget Planning, Budget Implementation, and Financial Accounting and Reporting, and Regulation of the Minister of State Apparatus Empowerment and Bureaucratic Reform of the Republic of Indonesia Number 53 of 2014 concerning Technical Instructions for Performance Agreements, Performance Reporting, and Procedures for Reviewing Government Agency Performance Reports. These laws and regulations state the importance of certain performance achievement benchmarks that are stated in the planning documents. These laws and regulations provide an understanding of: a. Quality Spending is spending that is planned and implemented with the principles of efficiency, effectiveness, priority, transparency, and accountability; b. Performance is a work achievement in the form of output from an activity or the results of a Program whose quantity and quality are measurable; c. The RKA that is prepared provides comprehensive information; d. The program is a description of the policy along with its implementation plan owned by the Ministry/Institution and the State Treasurer to overcome a strategic problem in achieving certain results in accordance with the duties and functions of the Ministry/Institution and the function of the State Treasurer concerned and the President's vision and mission; e. Activities are activities carried out to produce output in supporting the realization of Program targets; f. Outputs are goods or services that are the final results of the implementation of Activities in supporting the achievement of national development targets. Outputs consist of Output Detail Classification, hereinafter abbreviated as KRO, which is a collection of output details that are prepared by grouping the contents of similar or related output details based on certain sectors/fields/types systematically and Output Details, hereinafter abbreviated as RO, are real outputs produced by the Ministry/Institution work unit that focuses on certain issues and is directly related to the main tasks and functions of the work unit in supporting the achievement of the established Activity targets; g. Performance Indicators are formulations used as measuring tools to show the success of achieving Performance targets quantitatively or qualitatively in order to measure Performance and evaluate the achievements of a Program or Activity; h. The Minister/Head of Institution determines Performance Indicators and based on an agreement between the Ministry of Finance, the Ministry of Planning, and the Ministry/Institution.

Performance Indicators must at least be clear, can be measured periodically, can be achieved, have relevance, and be accurate. The preparation, determination, and changes to Performance Indicators in the preparation of the RKA-K/L are carried out in accordance with the provisions of laws and regulations; i. Components are nomenclatures that describe activities carried out by the work units of the ministry/institution in order to achieve RO; j. The Renja K/L data structure as regulated in the central government agency planning and budgeting policy includes Vision, Mission, Strategic Targets, Programs, Program Targets, Indicators, Program Performance, Activities, Activity Targets, Activity Performance Indicators, Output Detail Classification, Output Detail Classification Indicators, Output Details, Output Detail Indicators, Locations , and Components.

With this understanding, it can be seen that the Minister/Institution has the authority to determine performance indicators as a benchmark for success after being agreed upon by Bappenas and the Ministry of Finance. Likewise, the structure of the planning document is determined in detail, namely Programs, Activities, Output Detail Classification, Output Details, to components.

Furthermore, in terms of internal control based on the Regulation of the Head of BPKP Number 5 of 2021 concerning the Assessment of the Maturity Level of the Implementation of the Integrated Government Internal Control System in Ministries/Institutions/Regional Governments which is carried out independently, an assessment is carried out on the goal setting component which is focused on 2 (two) elements, namely the quality of strategic targets and the strategy for achieving strategic targets. The strategy for achieving the targets of central government agencies has special characteristics for Ministries/Institutions, identification is carried out on all details/Outputs/components of work unit activities along with targets, performance indicators, and targets, and an assessment is carried out on the quality of the details/outputs/components.

3.2. Preparation of Regional Government Organizational Planning Documents (OPD)

The preparation of OPD Planning documents is closely related to the implementation of strategic management of district/city governments, based on Government Regulation of the Republic of Indonesia Number 12 of 2019 concerning Regional Financial Management and Regulation of the Minister of Home Affairs of the Republic of Indonesia Number 86 of 2017 concerning Procedures for Planning , Controlling, and Evaluation of Regional Development, Procedures for Evaluation of Draft Regional Regulations on Regional Long-Term Development Plans and Regional Medium-Term Development Plans, as well as Procedures for Amendments to Regional Long-Term Development Plans, Regional Medium-Term Development Plans, and Regional Government Work Plans. In the structure of regional government planning documents, both regulations provide an understanding related to: a. A program is a description of the Regional Apparatus policy in the form of efforts that contain one or more activities using the resources provided to achieve measurable results in accordance with its main tasks and functions; b. Regional Apparatus Activities are a series of development activities carried out by the Regional Apparatus to produce outputs in order to achieve the results (outcomes) of a program; c. Performance is the achievement of outputs/results/impacts of activities/programs/targets in relation to the utilization of development resources; d. Performance Indicators are signs that function as measuring tools for achieving the performance of an activity, program, or target and objective in the form of output , results, impacts; e. Output is the final product in the form of goods or services from a series of processes on development resources so that results (outcomes) can be realized; f. Results (outcomes) are the desired conditions to be achieved or maintained by beneficiaries within a certain period of time that reflect the functioning of the output of several activities in one program; g. Regional development plans are prepared

in a transparent, responsive, efficient, effective, accountable, and participatory manner; h. The main targets and objectives must be equipped with specific, measurable, achievable, relevant, and time-bound performance indicators and targets.

At the technical level, the process of preparing planning documents in the regional government environment must pay attention to the Regulation of the Minister of Home Affairs of the Republic of Indonesia Number 90 of 2019 concerning Classification, Codification, and Nomenclature of Regional Development and Financial Planning, the regional government emphasizes the performance of measurable activities and work programs. The existence of benchmarks in this approach will make it easier for the Regional Government to measure performance in achieving public service goals and targets. This Regulation of the Minister of Home Affairs provides alignment of Sub-Activities which are forms of activities in the implementation of regional authority in accordance with the provisions of laws and regulations. Meanwhile, the codification of planning documents is based on the Decree of the Minister of Home Affairs Number 900.1.15.5-1317 of 2023 concerning Amendments to the Decree of the Minister of Home Affairs Number 050-5889 concerning the Results of Verification, Validation, and Inventory of Updating Classification, Codification, and Planning Nomenclature. The following is an example of codification as in the table below:

CODE					NOMENCLATUR E OF REGENCY/CITY AFFAIRS	SHOW	INDICATOR	UNIT
AFFAIRS/ELEMENTS	FIELD OF AFFAIRS/ELEMENTS	PROGRAM	ACTIVITY	SUB ACTIVITIES				
X					AFFAIRS X			
X					REGIONAL AFFAIRS X.XX			
X	XX	01			SUPPORTING PROGRAM FOR REGENCY/CITY REGIONAL GOVERNMENT AFFAIRS			
X	XX	01	2.01		Planning, Budgeting, and Evaluation of Regional Apparatus Performance			
X	XX	01	2.01	0001	Preparation of Regional Device Planning Documents	Preparation of Regional Device Planning Documents	Number of Regional Device Planning Documents	Document
X	XX	01	2.01	0002	Coordination and Preparation of RKA-SKPD Documents	Availability of RKA-SKPD Documents and RKA-SKPD Document Coordination Results Reports	Number of RKA-SKPD Documents and Reports on the Results of Compiling RKA-SKPD Documents	Document

Table IV.1 Classification, Coding, and Nomenclature

These two regulations do not mention the level of output in the form of goods/ services produced as understood in the Regulation of the Minister of Home Affairs Number 86 of 2017.

The regulation related to the regional government planning evaluation process is Government Regulation of the Republic of Indonesia Number 13 of 2019 concerning the Report and Evaluation of Regional Government Implementation, the Regional Government

Implementation Report (LPPD) contains a single unit of Regional Government performance measurement results, one of which is the achievement of the Performance of the implementation of regional government affairs, which is measured based on performance indicators in each government affair that is the authority of the region after coordinating with the technical minister and the head of the relevant non-ministerial government institution . These performance indicators can be measured objectively and can be compared between regions.

Based on the explanation above, the lowest level in the planning document is the sub-activity along with its performance indicators, namely Programs, Activities, Sub-Activities, and Sub-Activity Performance Indicators determined by the Ministry of Home Affairs. Based on the nomenclature contained in the provisions of the Ministry of Home Affairs, a comprehensive understanding of each component of the planning work unit, both Bappeda and Regional Apparatus Organizations, is needed to avoid differences in interpretation in maintaining consistency in determining performance targets in the planning, budgeting, monitoring, and evaluation processes of performance achievements, considering that the formulation of sub-performance indicators that are the objects of measurement are very likely to cause differences in interpretation.

3.3. Recommendations for Improvement of the Regional Government Organization Work Plan Document

The conditions for implementing strategic planning in the Regional Government as described above, it is known that sub-activity indicators are not specifically set so that the planning documents prepared are less informative for other strategic management approaches, so that difficulties can occur in measuring performance achievements and implementing risk management. As explained by laws and regulations and the concept of performance management by experts, that minimum performance targets must be set specifically and have clear achievement measures, and answer one of the conclusions of Ridwan Saifuddin's research, et al. (2022) the lack of innovation by planners in regional apparatuses to improve their institutional performance, it can be understood that there is still room for improvement in improving the quality of planning documents, especially at the regional apparatus organization level, by perfecting the structure of the Regional Apparatus Organization Work Plan document through the identification of detailed activities and/or final products of each sub-activity documented in the planning document. So that in the process of measuring performance achievements and risk management, a common perception is obtained regarding the achievement of sub-activity targets, and can be used as a basis for determining performance. The position and function of identifying detailed activities and/or final products in planning documents are as follows:

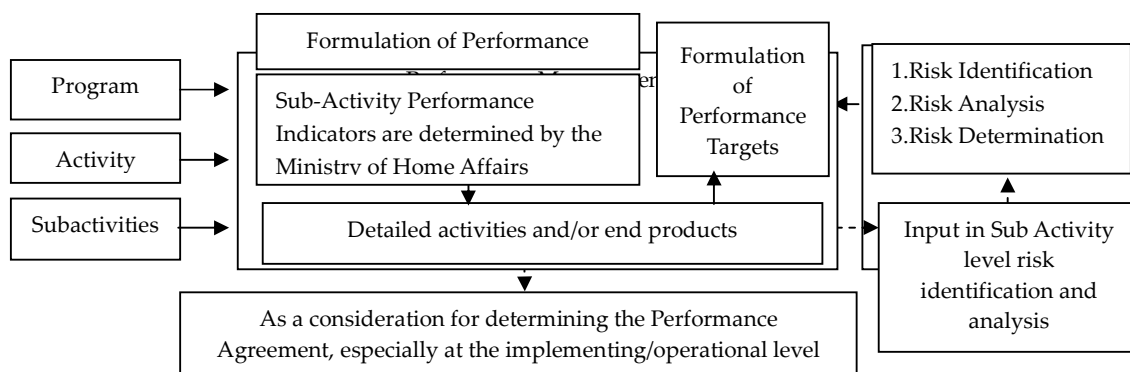


Figure IV.1 Position and Function of Detailed Activities and/or Final Products

Based on the image, the structure of the OPD Work Plan document can be formulated through the following simulation:

Table IV.2 Current OPD planning document structure

Classification	Nomenclature	Indicator	Target	Unit
Program	Village Government Administration	Percentage of Availability of Accurate Sub-district Data and Sub-district Development Evaluation in the Ministry of Home Affairs' PRODESKEL and EPDESKEL Applications	75	%
Activity	Supervision of Village Government Implementation	Percentage of Availability of Accurate Sub-district Data and Sub-district Development Evaluation in the Ministry of Home Affairs' PRODESKEL and EPDESKEL Applications	75	%
Sub Activity 1	Facilitation of Village Profile Preparation	Number of Village Profile Documents	1	Document
Sub Activity 2	Facilitation of Village Development Evaluation and Village and Sub-district Competitions	Number of Documents of Village Development Evaluation Results and Village and Sub-district Competitions	1	Document

Table IV.3 Planning Document Structure lists detailed activities and/or end products.

Classification	Nomenclature	Indicator	Target	Unit
Program	Village Government Administration	Percentage of Availability of Accurate Sub-district Data and Sub-district Development Evaluation in the Ministry of Home Affairs' PRODESKEL and EPDESKEL Applications	100	%
Activity	Supervision of Village Government Implementation	Percentage of Availability of Accurate Sub-district Data and Sub-district Development Evaluation in the Ministry of Home Affairs' PRODESKEL and EPDESKEL Applications	100	%
Sub Activity 1	Village Profile Compilation	Number of Village Profile Documents	1	Document
Detailed activities and/or end products		1. Facilitation of Compilation of Village Basic Data 2. Facilitation of Preparation of Basic Data on Natural Resource Potential 3. Facilitation of Village Development Data Compilation 4. Facilitation of Preparation of Basic Family Data		
Sub Activity 2	Facilitation of Village Development Evaluation and Village and Sub-district Competitions	Number of Documents of Village Development Evaluation Results and Village and Sub-district Competitions	1	Document
Detailed activities and/or end products		1. Implementation of Evaluation a. evaluation of the government sector; b. regional field evaluation; and c. social field evaluation. 2. Competitions between villages and sub-districts a. Data collection for each village/sub-district b. Assessment of rapidly growing villages/families c. handover of winning villages/sub-districts to provincial level competitions		

From the table above, the role of detailed activities and/or final products can be seen as follows: a. Maintaining the rationality of setting performance targets in performance measurement; b. As a quality control of performance target data through risk identification and analysis; c. As a basis for compiling performance agreements at the operational/implementing level to ensure the achievement of performance at the lowest level of individuals supporting the performance of organizational leaders hierarchically. Improving the structure of detailed activity planning documents and/or final products is one method that can be applied to increase the effectiveness of regional government planning at the level of regional apparatus organization work plans. Based on the simulation, detailed activity documentation and/or final products can be implemented in all Regional Apparatus Organization Work Plan Documents.

4. Conclusion

Effective planning documents, in accordance with applicable laws and regulations, can provide relevant detailed information, so that planning documents prepared by local governments, especially the regional apparatus organization work plan (Renja OPD) are very necessary in achieving organizational goals. Improving the quality of Renja OPD planning can be done through innovation in the structure of planning documents by documenting detailed Activity Identification and/or final product planning documents to enrich performance information comprehensively. The formulation of detailed activities and/or final products can be input in identifying and analyzing risks in achieving performance targets rationally and measurably. In addition, detailed activities and/or final products that describe more specifically Sub Activities and Sub Activity Indicators are very helpful in understanding the cascading process of setting performance targets both at the strategic level and at the detailed operational level in determining performance agreements.

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