

Measurements and Strategies to Improve The Performance of Physical Special Allocation Funds in Indonesia

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Abstract: Physical Special Allocation Funds is a source of financing for the Regional Government used for physical development according to regional needs and national priorities in the region. Decentralization of the distribution of Physical Special Allocation Funds (DAK Fisik) through the State Treasury Services Office (KPPN) in the regions was implemented starting in 2017. Meanwhile, the task of coaching, assisting and analyzing the implementation of Physical Special Allocation Funds was carried out by the Regional Office of the Directorate General of Treasury which supervises State Treasury Services Office. The aim of this research is to provide input or suggestions for a local government performance measurement that can be used and a strategy that the of the directorate general of the treasury Regional Office can implement to improve local government performance in relation to the distribution of Physical Special Allocation Funds. These measurements and strategies were developed according to the problems resulting from the SWOT analysis. This research was conducted from 2017 to the third quarter of 2018 using data from 2017 to 8 November 2018. The results of this research are an increase in regional government performance, marked by an increase in distribution realization up to the beginning of November 2018 to 81.56 percent or above the national average. The value of the list of contracts that can be prepared by the Regional Government compared to its budget, the increase in absorption and output achievements, the decrease in the number of fields that are not distributed and the lower remaining funds in the Regional General Cash Account compared to the same period in 2017.

Keywords: *Measurement, Strategy, Physical Special Allocation Funds, Government.*

1. Introduction

Minister of Finance Regulation Number 50/ Minister of Finance Regulation.07/2017 as last amended by Minister of Finance Regulation Number 121/Minister of Finance Regulation.07/2018 concerning Management of Transfers to Regions and Village Funds mandates the State Treasury Service Office in the regions as a vertical agency under the of The Directorate General of The Treasury Regional Office to distribute Physical Special Allocation Funds starting in 2017. This decentralization of distribution aims to improve services and coordination between the Ministry of Finance and the Regional Government. Another goal is so that the distribution of Physical Special Allocation Funds can run smoothly so that physical development in the regions can run well. State Treasury Services Office Tanjungpinang as the Budget User Authority (KPA) for Physical Special Allocation Funds distribution has a working area covering the Riau Islands Provincial Government, Tanjungpinang City, Bintan Regency, Lingga Regency, Anambas Regency and Natuna Regency, while State Treasury Services Office Batam's working area includes Batam City and Karimun Regency. The 2018 Physical Special Allocation Funds allocation is IDR 753.94 billion for 95 sectors spread across 8 (eight) Regional Governments. Meanwhile, Regional office of The Directorate General of The Treasury is a vertical agency of the Directorate General of Treasury, Ministry of Finance, which has the task of providing guidance, assistance and analysis of the implementation of Physical Special Allocation Funds to State Treasury Services Office and Regional Government

in accordance with Minister of Finance Regulation Number 262/Minister of Finance Regulation.01/2016 concerning Organization and Work Procedures of Vertical Agencies of the Directorate General of Treasury. Physical Special Allocation Funds is a transfer fund to regions allocated in the State Budget to support the acceleration of regional development and achievement of national priority targets. Physical Special Allocation Funds is a source of regional income and expenditure budget (APBD) financing for the Riau Islands Province. In the implementation of the 2017 Physical Special Allocation Funds distribution, based on of The Directorate General of The Treasury's Online Monitoring State Treasury and Budget System (OM SPAN) data, it shows that the realization of Physical Special Allocation Funds distribution for the Riau Islands Province in 2017 was 86.09% of the budgeted allocation. This achievement is slightly below the national average of 87.56% or below the Sumatra regional average of 88.29%, but above the Maluku Papua region of 84.63%. Meanwhile, ideally the realization of Physical Special Allocation Funds distribution is close to 100% because the majority of Physical Special Allocation Funds comes from Regional Government proposals to the Central Government which are then allocated in the Budget Implementation List (DIPA) for Transfers to Regions and Village Funds (TKDD). The lack of optimal realization of Physical Special Allocation Funds distribution can have the impact of not running the government's development program in the regions effectively and efficiently due to delays in several development areas and becoming a burden on the APBD in the year concerned. This condition can affect regional fiscal capacity and will widen the regional budget deficit and narrow the regional fiscal gap. Researchers view: (1) Regional Office of The Directorate General of The Treasury needs to encourage Regional Governments to increase the realization of Physical Special Allocation Funds distribution performance; and (2) furthermore, assessing regional government performance is not only determined by distribution realization indicators.

Physical Special Allocation Funds is a transfer fund to regions allocated in the State Budget to support the acceleration of regional development and achievement of national priority targets. Physical Special Allocation Funds consists of Regular Physical Special Allocation Funds, Assignment and Affirmation and several fields for each type of Special Allocation Funds. The Physical Special Allocation Funds distribution policy starting in 2017 was implemented by State Treasury Services Office throughout Indonesia based on the actual absorption performance and output achievements at each distribution stage. Distribution of Physical Special Allocation Funds was carried out all at once and in 4 stages in 2017 and changed to all at once and in 3 stages in 2018 as regulated in Minister of Finance Regulation Number 50/ Minister of Finance Regulation.07/2017 as last amended by Minister of Finance Regulation Number 121/Minister of Finance Regulation.07/2018 concerning Management of Transfers to Regions and Village Funds. Physical Special Allocation Funds cannot be distributed if the Regional Government does not and/or is late in submitting the distribution requirements documents to State Treasury Services Office via the OM SPAN application.

Improving performance such as the performance of the Regional Government in the distribution of Physical Special Allocation Funds really requires quality control management commitment through performance evaluation by utilizing information technology and clarity of indicators as well as measuring performance achievements periodically. The literature states that performance assessments are carried out to determine whether the organization's operational activities are in accordance with the plans and goals achieved by the organization. The success of the objectives of a policy and/or organization can be seen from the success or failure of the operational performance carried out by the organization.

According to Mulyadi (2007), performance assessment is a periodic determinant of the operational effectiveness of an organization, organizational divisions and human resources based on predetermined targets, standards and criteria. The benefits of performance assessment according to Heidrahman and Suad Husnan (2000), include: 1) Performance improvement, 2) Data for analyzing training needs; 3) Evaluation of HR information systems; 4) Monitoring external obstacles. Based on these benefits, it can be said that an organization's performance assessment carried out correctly will ultimately benefit the organization. (<http://www.wattpad.com/4178919-pengunjung-dan-kegunaan-achievement-assessment>).

Morphologically, dialogue comes from the Greek dialogos or Latin dialogus. Logos means word or in terms it means conversation between two or more people. However, what does performance dialogue actually mean? Gibbs and Iron from McKinsey define it as a discussion/conversation between managers and leadership, which is carried out regularly and in a structured manner, to review performance data and organizational health, identify the root

causes of problems, explore best practices, and agree on action plans. It is well known that dialogue is often used effectively to resolve many problems. When talking about how to boost organizational performance, leaders should see performance dialogue as the starting point for change. The benefits obtained from performance dialogue forums as a starting point include expanding ideas, accelerating action, producing faster output/outcomes, and building momentum to maintain ongoing changes, Moch. Asep Kurniawan (2015).

Quality assurance has become an important issue for an organization. One of the activities in quality assurance is monitoring and measuring performance. The organization carries out continuous monitoring and performance measurement to ensure that the processes it carries out can reach certain quality standards. Measuring organizational conditions requires data and information from all parts. The information obtained needs to be presented in a form that is easy to understand. According to Eckerson, Wayne. (2005) and Malik, Shadan. (2005) that a dashboard is a tool that provides a visual interface, which consolidates and presents Key Performance Indicators (KPI) at a glance on one screen. According to Parmenter, David (2007), KPI is the main indicator of the performance of the processes carried out by the organization. Minister of Finance Regulation.07/2017 and Regulation of the Director General of the Treasury Number PER-4/PB/2017 and its amendments, especially the articles that regulate the physical Special Allocation Funds distribution mechanism which can be used as indicators of regional government performance in implementing physical Special Allocation Funds distribution. Taking into account the problems above, this research seeks to provide input or suggestions in the form of indicators that can be used to measure the performance of the Regional Government and strategies that the Of the directorate general of the treasury Regional Office can implement to improve the performance of the Regional Government in distributing Physical Special Allocation Funds for the Riau Islands region.

2. Objectives

From the background described previously, the formulation of the problem in this research is: 1. What indicators can be used to measure regional government performance? 2. What factors cause the performance of Physical Special Allocation Funds distribution to be less than optimal in the Riau Islands Province? 3. What strategies can be implemented to improve the performance of the Regional Government in distributing Physical Special Allocation Funds in the Riau Islands Province?

In accordance with the problem formulation, the objectives of this research are: 1. Identify and establish indicators to measure regional government performance in distributing Physical Special Allocation Funds. 2. Identify and find the causes of the sub-optimal performance of the Regional Government in distributing Physical Special Allocation Funds in the Riau Islands Province. 3. Find and implement strategies to improve Regional Government performance in distributing Physical Special Allocation Funds in the Riau Islands Province. 4. Increasing the performance of the Regional Government in distributing Physical Special Allocation Funds in the Riau Islands in order to make physical development a success in the region.

The benefits that can be taken from this research are: 1. Scientific Benefits Contribute ideas or add information regarding the importance of quality control management commitment through performance evaluation by utilizing information technology and establishing clear indicators and measuring performance achievements periodically. 2. Practical Benefits a) optimizing the duties of the Directorate General of Treasury Regional Office to State Treasury Services Office and regional governments. b) improve the performance of the Regional Government in implementing the distribution of Physical Special Allocation Funds quickly, precisely, effectively, efficiently and accountably for the implementation of regional development and economy in the region. c) indicators and results of regional government performance measurements can be used for decision making by the government regarding the allocation and distribution of Physical Special Allocation Funds in the future.

3. Methods

The research method used is qualitative research and literature and is adapted to the problems that arise. SWOT analysis is used in this research to determine the main problems, organizational position and strategies taken. The aim of the research is to obtain a comprehensive picture of strategies in an effort to improve regional government performance in the distribution of Physical Special Allocation Funds. This is also emphasized (Suyitno 2006) that qualitative methods are suitable for use to obtain a comprehensive picture of a phenomenon. The choice of

this qualitative method will have various implications in the research that will be carried out based on logical dependence on axioms as expressed by Lincoln and Guba (1985).

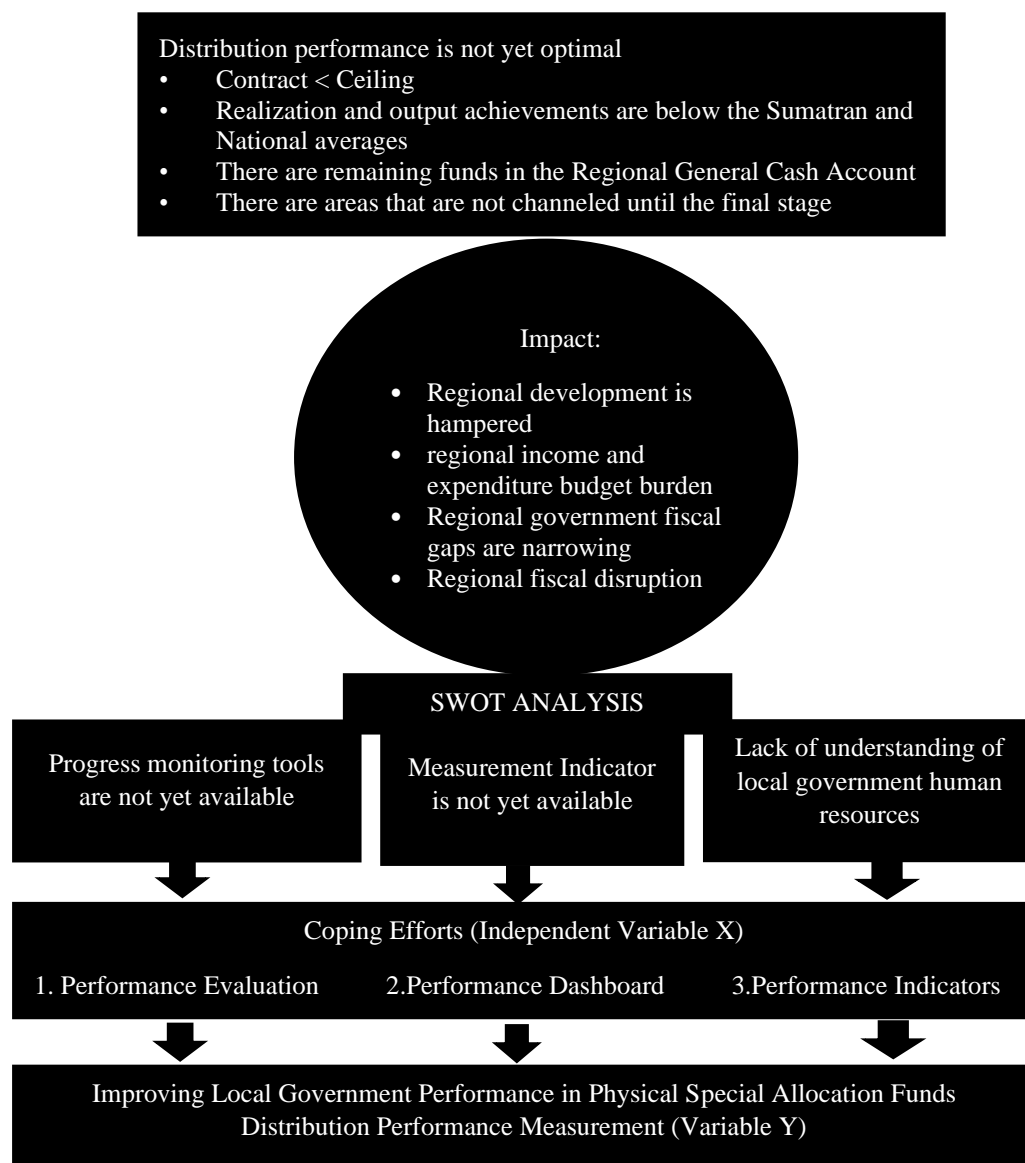


Figure 1. Research Framework

To more clearly understand the terms used in this research, below we will formulate and explain the definitions:

1. The independent variable (X) consists of:

- a. Performance evaluation through Regional Government Performance Dialogue (DKP) with coordination/bimtek/assistance/understanding tests activities is prepared in the Guidebook.
- b. Dashboard developed by researchers using data from OM SPAN and MonSAKTI.
- c. Determination of indicators to measure regional government performance in the distribution of physical Special Allocation Funds.

2. The dependent variable (Y) is in the form of Local Government Performance Measurement using 6 (six) indicators proposed by researchers.

Types and Sources of Data used in this research are as follows: 1. Qualitative data, namely data in the form of information and explanations from the results of the Performance Dialogue with the Regional Government and State Treasury Services Office in the field in the form of numbers and processed to support explanations in the

analysis. This type of data is obtained from primary sources. 2. Quantitative data, namely data in the form of numbers obtained from primary data sources, namely Online Monitoring of the State Treasury and Budget System (OM SPAN) and Monitoring of the Agency Level Financial Application System (MonSAKTI) of the Directorate General of the Treasury. To obtain data as material in research, several methods are used: 1. Questionnaire in the form of an understanding test and commitment sheet. A questionnaire or test is a number of written questions used to obtain information regarding the regional government's understanding of the regulations regarding the distribution of Physical Special Allocation Funds. Meanwhile, the commitment sheet is a statement sheet containing the Regional Government's commitment. 2. Dialogue. Dialogue carried out to obtain information from the Regional Government during the DKP. Used by researchers to assess conditions in the Physical Special Allocation Funds field, for example to find data about problems faced in the implementation of Physical Special Allocation Funds and create a problem mapping and recommendation matrix. 3. Observation. Observations, which are also called observations, include activities through observing and researching data in the Online Monitoring of the State Treasury and Budget System (OM SPAN) and Monitoring of the Institutional Level Financial Application System (MonSAKTI). 4. Documentation. Documentation, carrying out documentation methods, research investigating written objects such as books, compiled guidelines, documents, regulations, meeting minutes, notes, and so on.

According to Kurtz (2008,45), SWOT analysis is an important strategic planning tool to help planners compare the organization's internal strengths and weaknesses with external opportunities and threats. SWOT analysis can be applied by analyzing and sorting various things that influence the four factors, then applying them in a SWOT matrix image, where the application is how strengths are able to take advantage of existing opportunities, how to overcome weaknesses (weaknesses) which prevent advantages (advantages) from existing opportunities (opportunities), next are how strengths (strengths) are able to face existing threats (threats), and finally how to overcome weaknesses (weaknesses) which are able to create threats (threats).

4. Results

Determination of Regional Government Performance Indicators Regulation of the Minister of Finance Number 50/PMK.07/2017 and Regulation of the Director General of Treasury Number PER-4/PB/2017 and its amendments, especially the articles that regulate the mechanism for distributing Physical Special Allocation Funds, show the performance indicators of the Regional Government in implementing the distribution of Physical Special Allocation Funds. The articles that refer to regional government performance indicators include: a. Article 80 paragraph (2) letter c, stage III is equal to the difference between the amount of funds that have been distributed up to stage II and the planned value of funds needed to complete activities. Article 80 paragraph (3). The planned value of funding requirements as referred to in paragraph (2) letter c, is calculated based on the total contract value, value of goods orders, and/or self-managed activities, plus the value of funds used for supporting activities funded from Physical Special Allocation Funds. This means that the preparation of the contract and the percentage of the ceiling greatly influences the performance of the Regional Government in the Physical Special Allocation Funds, adding that most of the Physical Special Allocation Funds comes from the Regional Government's proposals after going through several discussions starting from the regional level Musrenbang. b. Article 81 paragraph (1) letter b phase II is in the form of a report on the realization of fund absorption showing at least 75% (seventy five percent) of the funds that have been received in the Regional General Cash Account and the output achievements of Physical Special Allocation Funds activities per type per sector up to phase I Article 81 paragraph (1) letter c number 1 stage III in the form of a report on the realization of fund absorption showing at least 90% (ninety percent) of the funds that have been received in the Regional General Cash Account and the output achievements of Physical Special Allocation Funds activities per type per sector up to stage II which shows at least 70% (seventy percent). This means that the performance of the Regional Government regarding Physical Special Allocation Funds is determined by the realization of distribution, realization of fund absorption and output achievements. c. Article 84 paragraph (1) In the event that the Regional Head does not fulfill the distribution requirements as intended in Article 81 paragraph (1) and/or exceeds the deadline for submitting the distribution requirement documents as intended in Article 81 paragraph (7), the Physical Special Allocation Funds of the relevant stage and stage subsequently not distributed. This means that achieving the distribution of Physical

Special Allocation Funds will greatly affect fiscal performance in the regions because if it is late in submitting the required documents then the Physical Special Allocation Funds will not be distributed. d. Based on these things, the researcher determined the indicators and weights used to measure the performance of the Regional Government in distributing Physical Special Allocation Funds as follows

These indicators are substantially divided into: • Indicator 1 shows the Contract List as the basis for distribution up to Stage III (final stage) • Indicators 2 and 3 show the basic requirements for Physical Special Allocation Funds distribution • Indicators 4 and 5 show the performance of distribution stages I to. III • Indicator 6 shows idle cash

Table 1. Regional Government Performance Indicators

Local Government Performance Indicators for Physical Special Allocation Funds Implementation	Preparation/Completion of Contract/Contract List of Realization	Achievement Activities	Output Achievement	Absorption of Funds	Realization of Distribution to Non-Distributed Fields up to Phase III	Remaining Funds in Regional General Cash Account
Performance assessment	A % of the contract list against the ceiling	A % absorption of funds that have been received in the Regional General Cash Account	A % of the average output achievement	A % of distribution	<ul style="list-style-type: none"> • 0=100 • 1-2=80 • 3=50 • >3=0 	100 - (% remaining funds against ceiling)
Weight**)	25%	25%	20%	20%	5%	5%

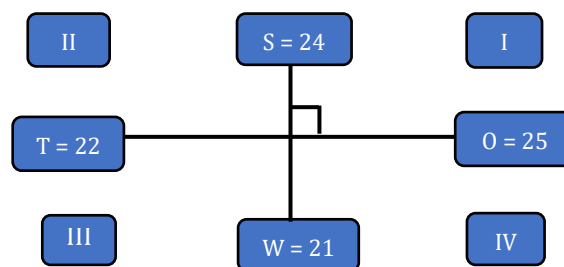
Application of SWOT Analysis The identified strengths in the implementation of the Physical Special Allocation Funds include: (1) the quality of the Directorate general of treasury Regional Office's human resources is quite even and good; (2) the communication and cooperation relations that exist between the Riau Islands Province Directorate general of treasury Regional Office and the Regional Government are quite good; (3) high commitment of leadership and staff; (4) network infrastructure and intra and internet connectivity at the Riau Islands Province Directorate general of treasury Regional Office is very good; (5) resource capabilities in preparing the Regional Fiscal Study are good. Meanwhile, weaknesses: (1) limited quantity of human resources; (2). There is no Standard Operating Procedure for State Treasury Services Office regarding channel readiness at each stage of Physical Special Allocation Funds distribution; (3) limitations budget; (4) there are no tools that can be quickly used by the Directorate general of treasury Regional Office to monitor the development of distribution for each Regional Government and each stage and can be used also for Regional Government and State Treasury Services Office; (5) the intensity and frequency of socialization/coordination/coordination/technical guidance/assistance and dialogue with the Regional Government is still lacking. Opportunities include: (1) strategies developed by the Riau Islands Province Directorate general of treasury Regional Office as new initiatives and innovations; (2) the task of entrusting the distribution of Physical Special Allocation Funds; (3) Regional Government is responsive and positive; (4) show the role and function of the Riau Islands Province Directorate general of treasury Regional Office in overseeing the distribution of Physical Special Allocation Funds; and (5) improve the performance of Physical Special Allocation Funds distribution more optimally. Threats consist of: (1) the geographical condition of the Riau Islands Province in the form of an archipelago; (2) the internet network in several areas is still limited; (3) turn over and limited quantity of officials/employees in Regional Government; (4). There is still a lack of understanding of Regional Government employees regarding regulations, especially new provisions and (5) the regional apparatus organizations (OPD) implementing Physical

Special Allocation Funds is inadequate in synchronizing and supervising and monitoring budget allocations, auctions, contract preparation with stages of Physical Special Allocation Funds distribution, resulting in delays in submitting distribution requirements documents.

Table 2. SWOT Weights and Values

<i>Strengths</i>	<i>Weaknesses</i>
1. 5	1. 5
2. 4	2. 3
3. 5	3. 3
4. 5	4. 5
5. 5	5. 5
24	21
<i>Opportunities</i>	<i>Threats</i>
1. 5	1. 4
2. 5	2. 4
3. 5	3. 4
4. 5	4. 5
5. 5	5. 5
25	22

Table 3. SWOT Position of the Regional Office of the Directorate General of Treasury for the Riau Islands



The results of the SWOT analysis show that the cause of the regional government's performance in distributing Physical Special Allocation Funds is a lack of understanding of the Regional Government's human resources in distributing Physical Special Allocation Funds, the unavailability of online monitoring tools that can be used by the Regional Government to monitor the progress of the Physical Special Allocation Funds, and the absence of indicators to measure performance. distribution that can be used as a driving factor. Meanwhile, the position of the Riau Islands Province Directorate general of treasury Regional Office is in quadrant I. This position requires the organization to carry out an aggressive S-O strategy. This aggressive strategy is a strong commitment, equal and good quality of human resources at the Directorate General of Treasury Regional Office, good internet network infrastructure that can be synchronized with the relationship and responsiveness of the Riau Islands Provincial Government to be able to develop and use Evaluation strategies, Dashboards and Performance Indicators in order to improve the performance of the Regional Government in distribution of Physical Special Allocation Funds and to improve the role and image of Directorate General of Treasury in the implementation of the State Budget, especially the distribution of Physical Special Allocation Funds.

5. Discussion

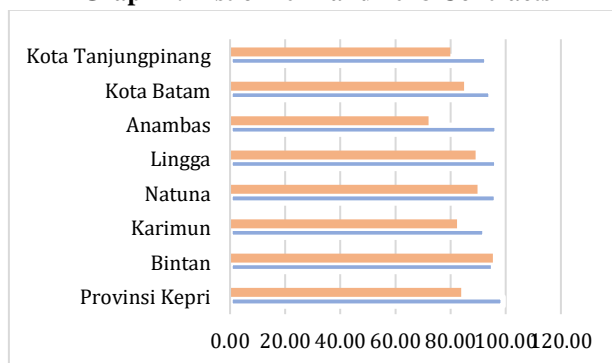
Strategy Implementation Aggressive strategies used to overcome weaknesses or problems found in the SWOT analysis are carried out by: 1. Conduct Regional Government Performance Dialogue (DKP) through coordination activities/bimtek/assistance/understanding tests for the Regional Government (BPKAD, OPD implementing the Physical Special Allocation Funds and Bappeda/Development Administration Bureau). DKP is an activity carried

out by the Riau Islands Province Directorate general of treasury Regional Office as an initiation and innovation. From the DKP, the problem matrix can be identified and mapped, covering 5 (five) aspects, namely regulations, planning, implementation, compliance and technical. Next, a matrix of constraints and recommendations is prepared to be given to the Regional Government and State Treasury Services Office. DKP activities also ask for the commitment of the Regional Government (OPD) to complete the Physical Special Allocation Funds well, smoothly and accountably. Results of interviews with respondents from both Regional Government and State Treasury Services Office: very good and must be continued. Meanwhile, based on the post-test results, the average understanding test is 85%, meaning it is categorized as good understanding of Regional Government. DKP created a DKP Guidebook. 2. Preparing a Working Paper Dashboard is an activity carried out Kanwil Directorate general of treasury Riau Islands Province as initiation and innovation. The dashboard is compiled using OM SPAN and MonSAKTI data and updated at least once every 2 (two) days. In concrete implementation, the dashboard can assist the Regional Government in monitoring the readiness of the distribution requirements documents for each OPD at each distribution stage. The dashboard developed by researchers with data from OM SPAN and MonSAKTI can be accessed at <https://tinyurl.com/kertaskerjadakfisik>. 3. The results of interviews with respondents are that the Regional Government dashboard is very effective because it can monitor fund transfers and Physical Special Allocation Funds achievements. 4. Measuring the performance of Regional Government distribution in the implementation of Physical Special Allocation Funds based on 6 (six) indicators that have been determined as described in above.

Based on the implementation of the Evaluation Strategy, Dashboard and indicators, a measurement of the performance of the Regional Government in the implementation of the distribution of Physical Special Allocation Funds for FY 2018 was produced:

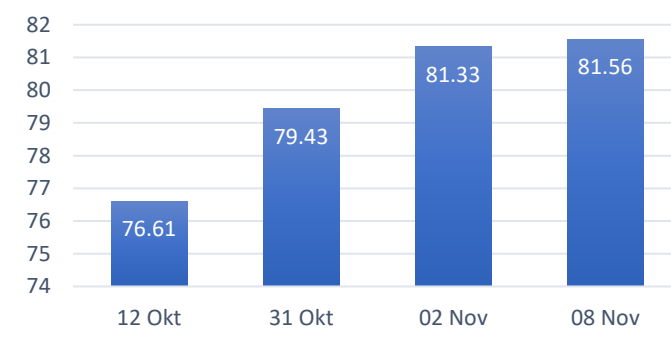
1. The list of contracts that can be prepared in 2018 is larger than in 2017. The list of contracts in 2018 for all Regional Governments is above 90%, while in 2017 it was around 85%.

Graph 1. List of 2017 and 2018 Contracts



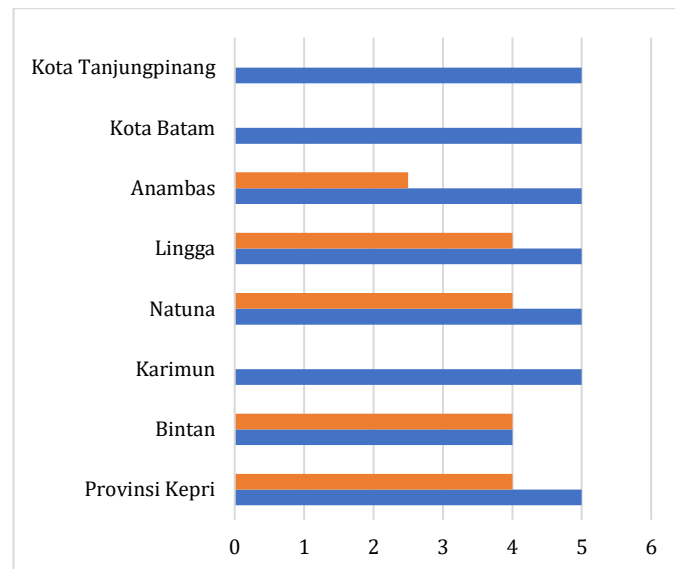
2. Realization of distribution in 2018 increased compared to 2017.

Graph 2. Development of Realization of Physical Special Allocation Funds Distribution for FY 2018 Riau Islands Province to 8 November 2018 (in percentage)



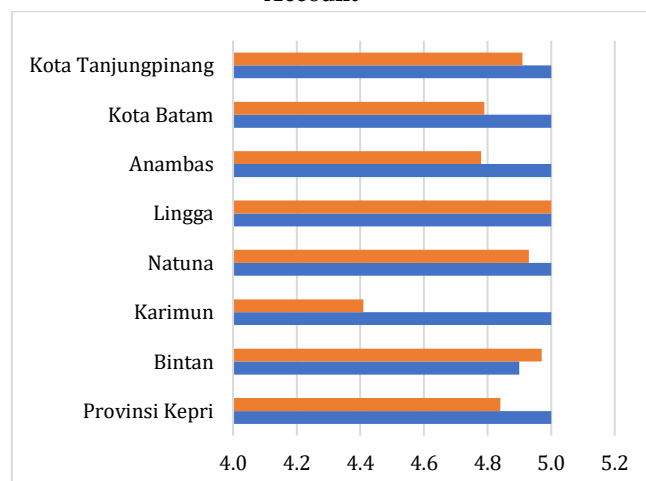
3. Reducing the number of fields that cannot be distributed until the end of the year. Based on conditions up to 8 November 2018, there was only 1 such sector, namely the Regular Special Allocation Funds for Agriculture in Bintan Regency with the constraints and recommended strategies outlined in the previous problem mapping matrix. The table below is based on an assessment, meaning that the higher the value, the less the number of fields that are not channeled up to final stage.

Graph 3. Comparison of the Value of the Number of Non-Distributed Fields until the End of 2017 and 2018



4. There was a potential decrease in the remaining funds in the Regional General Cash Account and up to 8 November 2018 this only occurred due to the Regular Special Allocation Funds contract for Agriculture Sector in Bintan Regency being far below the DIPA ceiling allocation.

Graph 4. Comparison of the Value of Remaining Funds in the 2017 and 2018 Regional General Cash Account

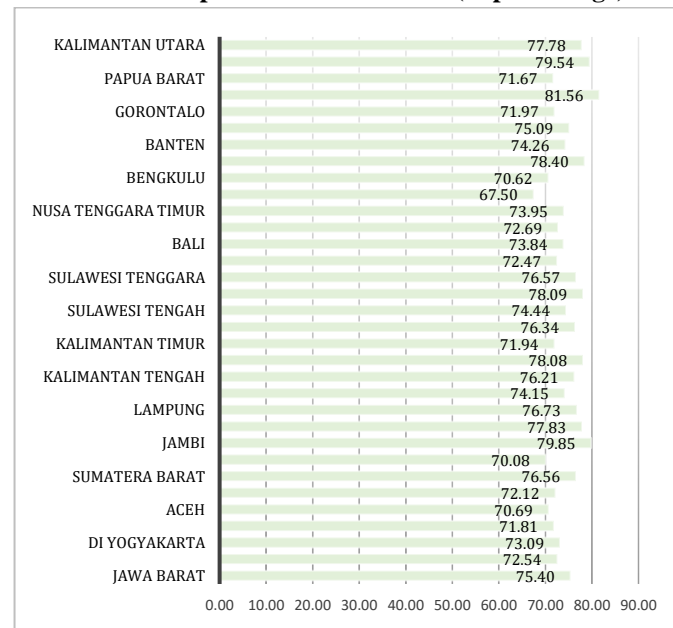


5. Meanwhile, the realization of distribution as of November 8 2018 is that the realization of distribution for Phase II from RKUN is IDR 331,428,516,300,- from the Phase II ceiling of IDR 331,985,650,050,- or 99.8% of the target of 100%. This is because the Phase II ceiling of IDR 557,133,750 for the Regular Special Allocation Funds for Agriculture in Bintan Regency was not distributed because the list of contracts submitted was only 25%. Meanwhile, paying attention to the list of contracts and efforts that have been made with this

change project, the author targets that by the end of 2018 95% of the Physical Special Allocation Funds for FY 2018 will be realized. This achievement has increased significantly compared to FY 2017 which was only 86.1%.

6. Realization of Physical Special Allocation Funds Distribution in Riau Islands Province is above the average national realization achievement.

Graph 5. Realization of Physical Special Allocation Funds Distribution for FY 2018 Riau Islands Province up to 8 November 2018 (in percentage)



6. Conclusion

Based on the results of the discussion in the previous chapter, the researcher can draw the following conclusions:

- a) The 6 (six) Regional Government performance indicators in distributing Physical Special Allocation Funds used in measuring Regional Government performance in this research are effective in encouraging Regional Governments to improve their performance in distributing Physical Special Allocation Funds.
- b) Implementing the Evaluation strategy through Performance Dialogue can overcome the lack of understanding of local government human resources regarding new rules and regulations and can map obstacles in the field and provide recommendations early.
- c) Innovation in evaluation through regional government performance dialogue, preparation and use of dashboards and assessment of regional government performance in the implementation of Physical Special Allocation Funds can be a tool for monitoring and encouraging regional government performance. From the several conclusions stated above, the researcher conveys the following suggestions or recommendations:
 - 1) Strategy implemented by the Regional Government in implementing the Physical Special Allocation Funds:
 - (a) regional financial and asset management bodies (BPKAD) coordinates with regional apparatus organizations (OPD) to ensure that data on realization and output achievements from the previous year have been input into OM SPAN as one of the distribution requirements for Phase I and the stages and requirements for distribution for Phases I to III.
 - (b) OPD immediately carries out the procurement and contract preparation process, including if the e-catalog has not been released by the specified time limit. Preparation of contract clauses, especially payments, so that they are adjusted to the distribution stages.
 - (c) OPD immediately coordinates with BPKAD and related K/Ls before the deadline for submitting contract documents to State Treasury Services Office, namely regarding problems and obstacles such as changes in

e-catalog prices, remaining funds due to procurement efficiency, and other conditions that result in remaining ceilings that have not been contracted.

- (d) Increase synergy and coordination between OPDs within one Regional Government and Provincial Government so that double funding does not occur again.
- (e) OPD actively and proactively completes work funded from Physical Special Allocation Funds and coordinates with related parties including APIP reviews and accountability.
- 2) The basic idea of the Dashboard can be considered permanent by the Ministry of Finance.
- 3) Measuring the performance of Regional Governments with 6 (six) indicators can be used as a measure for assessing all Regional Governments in Indonesia as well as the Budget Implementation Performance Indicators (IKPA) of State Ministries/Institutions. Future Physical Special Allocation Funds allocation policies by the Directorate General of Fiscal Balance and Directorate General of Treasury can use this measurement, such as the need to evaluate Physical Special Allocation Funds allocations when the percentage of contract preparation compared to the ceiling by a Regional Government from year to year is quite low and for other policies.

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